

Sustainability Report

2023



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ABOUT THIS REPORT

GRI 2-2 | 2-3 | 2-5 | 2-14

For the third consecutive year, GNA—Gás Natural Açú—is publishing its Sustainability Report, demonstrating its commitment to transparency and accountability to all its stakeholders. This annual publication shows the company's main practices, advances, challenges, and performance in the period of January 1 to December 31, 2023.

Its purpose is to voluntarily provide stakeholders and society at large with an account of our actions and our sustainable practices, making it an important management and communication tool.

This edition reports on the consolidated actions and initiatives of all GNA companies, including UTE GNA I Geração de Energia S.A., UTE GNA II Geração de Energia S.A., Gás Natural Açú Infraestrutura S.A., and Gás Natural Açú S.A.

To this end, the Report follows the guidelines of the Global Reporting Initiative (GRI), and contains indicators from the Sustainability Accounting Standards Board (SASB) as well as the company's own indicators—defined and measured due their relevance to our operations. Economic and financial information was audited by KPMG Auditores Independentes. The Inventory of Greenhouse Gas Emissions was externally assured by RBNA Consult.


The eight currently applicable Reporting Principles of the GRI Standards were also observed: accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability.


At the opening of each section, the subjects covered are correlated with the topics that are material for GNA, the ESG (Environmental, Social, and Governance) pillars, and the capitals of the Integrated Reporting methodology. The material topics were presented to the members of the Board of Directors, and the CEO is responsible for the final approval of the Sustainability Report.

GRI and SASB markers have been placed beneath the section headings or subtitles to identify the number of the indicator reported. In order to facilitate the location of these data, page **99** of the report contains the GRI and SASB Content Index, indicating the page on which each indicator can be found.



Further information about GNA can be found on our **institutional website**. For questions and comments on this document, please call GNA's toll-free contact line: **0800 591 2094**.





HIGHLIGHTS FROM THE YEAR

2023 was a year of important advances for GNA, with improved governance and consolidation of intensive work focused on continuous improvement. The following pages detail all of these achievements and a summary of the main highlights from 2023 can be found here.

CORPORATE



GNA+5

Approval of the company's **Strategic Plan** for the **next five years**.

Learn more on [page 14](#) ➔



ENERGIZAR PROGRAM

Launch of the Energizar Program, an initiative aimed at the quality of life and well-being of employees.

Learn more on [page 43](#) ➔



GNAPREV

Launch of GNAprev a complementary private pension program with attractive conditions for employees.

Learn more on [page 42](#) ➔



SUSTAINABLE SUPPLY CHAIN

Launch of the Sustainable Supply Chain Program, intended to strengthen sustainability criteria in the procurement process and supplier managements.

Learn more on [page 59](#) ➔



CYBERSECURITY

Evolution in the Cybersecurity Program, with the incorporation of processes, technologies, and training courses for employees.

Learn more on [page 38](#) ➔



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HIGHLIGHTS FROM THE YEAR

SOCIAL AND ENVIRONMENTAL



SYMPOSIUM ON BIODIVERSITY

The 2nd Symposium on Biodiversity was held to discuss with our stakeholders about GNA's actions to manage, monitor, and preserve terrestrial and marine flora and wildlife.

Learn more on [page 77](#) →

A CASA DE TODOS OS NINHOS

Launch of the book “A Casa de Todos os Ninhos” (The House of All Nests), in partnership with Instituto Coral Vivo (ICV).


Learn more on [page 71](#) →



CAPACITA FORNECEDORES

Completion of the Program (Capacita Fornecedores) (Supplier Training).


Learn more on [page 66](#) →



PROFESSIONAL QUALIFICATION

Completion of GNA's 2nd Professional Qualification Program.

Learn more on [page 67](#) →



GOLD SEAL

In the Greenhouse Gas Emissions Inventory of the **Brazilian GHG Protocol Program (PBGHG)**.

Learn more on [page 82](#) →



DESTAQUES DO ANO

OPERATIONAL



INTEGRITY OF THE ELECTRIC ENERGY SECTOR

Signing of the Terms of Adherence and Commitment to the Class Action for Integrity of the Electric Energy Sector. Project lasting until the end of 2024 and financed by the Siemens Integrity Initiative.

Learn more on [page 35](#) →

RDI

Execution of three Research, Development, and Innovation (RDI) projects for the National Electric Energy Agency (ANEEL).



Learn more on [page 47](#) →



DIVERSITY & INCLUSION

Creation of the Diversity & Inclusion Committee.

Learn more on [page 48](#) →

ADVANCES IN GOVERNANCE



SHAREHOLDER COMMITTEES

Creation of committees with shareholders: People, Finance, and Operations (Sustainability, Compliance, O&M, and Regulatory).

Learn more on [page 30](#) →

ANTI-CORRUPTION AND ANTI-BRIBERY

Approval of the Anti-Corruption and Anti-Bribery Policy.

Learn more on [page 32](#) →

CODE OF ETHICAL CONDUCT

Updating of the Code of Ethical Conduct, with the inclusion of best practices.

Learn more on [page 32](#) →

INTERNAL CONTROLS

Beginning of the internal control activities.

Learn more on [page 31](#) →



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MATERIALITY

GRI 3-1 | 3-2

The materiality assessment is a critical component of an effective corporate sustainability strategy. It provides a solid foundation for decision making and for defining priorities and actions needed.

At GNA, materiality is the result of a process held in 2021 to prioritize topics, with the support of external consultants. For the 2023 reporting period no changes were made to the material topics.

The work included an analysis of trends and critical aspects of sustainability for the future of the company and its industry segment.

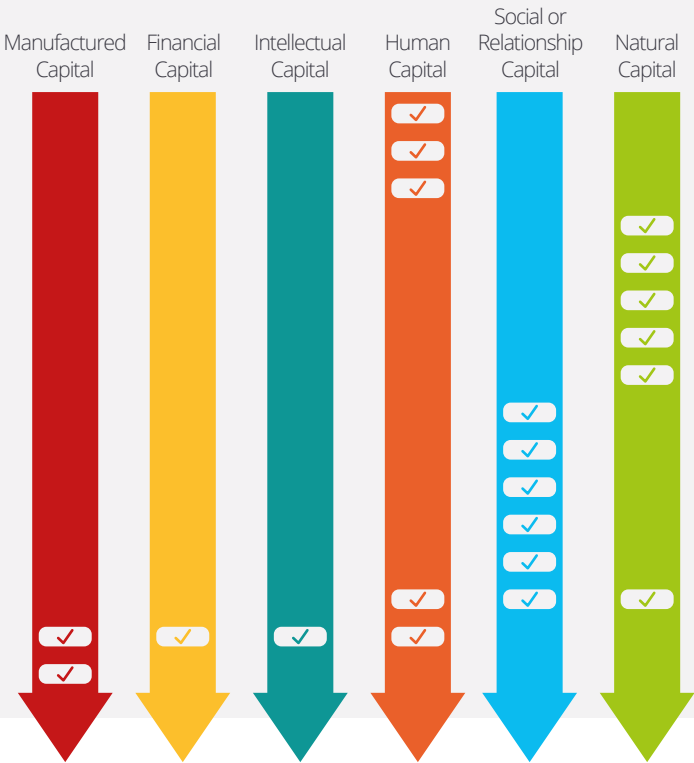
In order to map the social, environmental, and governance pressures, trends, risks, and opportunities associated with our business model, we sought to answer the question "What does sustainability have to do with our business?", in terms of macro-trends and society's expectations in relation to the role of companies; the vision of stakeholders; environmental and social issues specific to the gas and energy market and the region of Porto do Açu; and environmental and social issues specific to our operation.

What is materiality?

It is the process of identifying relevant topics—economic, environmental and/or social—that have an impact on an organization and significantly influence the assessments and decisions of its stakeholders. Such material topics support value creation and management of risks and opportunities.

Sustainability Strategy Materiality Matrix

- 1. Labor management
- 2. Occupational health and safety
- 3. Diversity
- 4. Biodiversity
- 5. GHG emissions
- 6. Air quality
- 7. Water management
- 8. Waste management
- 9. Community: health and safety
- 10. Community: Human rights
- 11. Community: Local hiring
- 12. Community: Local suppliers
- 13. Community: Local development
- 14. Sustainable supply chain
- 15. Business ethics and transparency
- 16. Business model resilience

































The work was based on social and environmental diagnoses, with indirect consultation with stakeholders in our area of influence in different situations, such as statements in public hearings, reports received through our community grievance mechanism, community meetings, etc., and research into materials published by government and regulatory bodies, shareholders, trade entities, academia, investors, and international and civil society organizations.

Based on the Environmental Impact Assessments (EIAs) carried out for each of our activities, potential impacts on surrounding areas were identified and their importance was evaluated with:

➤ Government and regulatory bodies	➤ GNA senior management
➤ Shareholders (bp, Prumo, Siemens, Siemens Energy e SPIC)	➤ Trade associations
➤ Academia and specialists in the gas sector	➤ International organizations in the gas sector
➤ Investors	➤ Organized civil society

As a result, we selected 16 material topics, correlated to GRI, SASB, and GNA's own indicators and to the United Nations (UN) Sustainable Development Goals (SDG), to which we are committed.

Material topics GRI 3-2	SDG	Associated GRI and SASB indicators	GNA Pillars
Ethical and transparent business	  	GRI 205-1 205-2 205-3	Enablers
Resilient business model	 		Enablers
Labor management	  	GRI 401-1 401-2 401-3 404-1 404-2 404-3	Healthy and prosperous relationships
Occupational health and safety		GRI 403-1 403-2 403-3 403-4 403-5 403-6 403-7 403-8 403-9 403-10 SASB IF-EU-320a.1	Healthy and prosperous relationships
Diversity and inclusion	 	GRI 405-1 405-2 406-1	Healthy and prosperous relationships
Sustainable supply chain	  	GRI 308-2 407-1 408-1 409-1 414-2	Healthy and prosperous relationships
Community: Local labor		GRI 202-1 202-2	Responsible and shared value
Community: Health and safety		GRI 413-1 413-2	Responsible and shared value
Community: Human rights		GRI 411-1	Responsible and shared value
Community: Local development	 	GRI 203-1 203-2	Responsible and shared value
Community: Local suppliers		GRI 204-1	Responsible and shared value
Biodiversity	  	GRI 304-1 304-2 304-3 304-4 SASB EM-MD-160a.1 EM-MD-160a.2 EM-MD-160a.3 EM-MD-160a.4	Conservation of natural resources
Air quality		GRI 305-6 305-7 SASB EM-MD-120a.1 IF-EU-120a.1	Conservation of natural resources
GHG emissions		GRI 305-1 305-2 305-3 305-4 305-5 305-6 SASB EM-MD-110a.1 EM-MD-110a.2 IF-EU-110a.1 IF-EU-110a.2 IF-EU-110a.3 IF-EU-110a.4	Conservation of natural resources
Management of water resources	  	GRI 303-1 303-2 303-3 303-4 303-5 SASB IF-EU-140a.1 IF-EU-140a.2 IF-EU-140a.3	Conservation of natural resources
Waste management	 	GRI 306-1 306-2 306-3 306-4 306-5	Conservation of natural resources

MESSAGE FROM THE EXECUTIVE BOARD

GRI 2-22

In September 2023, I took office as CEO of GNA for a journey of many challenges and significant transformation. Over the last year, we made considerable progress in the development and transformation of our company, which will be fully operational by 2025.

To this end, we improved our governance structure and revised our purpose and vision, becoming a strategic agent for the safety and sustainability of the energy sector. Another important milestone in this work was the definition of our Strategic Plan for the next five years, with three drivers to guide our business.

From an operational standpoint, we completed the second year of commercial operation of GNA I TPP (Thermal Power Plant) and made progress on the construction of our second thermal power plant, GNA II, which will be the largest in the country, maintaining high standards of safety and creating thousands of jobs, with respect for people and care for the environment.

We received and assembled the large pieces of equipment for GNA II TPP, implemented the 500 kV transmission line, which is more than 37 km long, and performed complementary operations to integrate the assets of the most efficient natural gas-fired thermal power plant in Latin America. At the peak of the construction work of GNA II TPP, we had more than 4,000 workers, most of them from the region, carrying out high-risk activities without any lost-time accidents.

Our safety performance is the result of a strong culture that considers life as a non-negotiable asset. Thus, in the operation of GNA I TPP and the construction work of GNA II TPP, we recorded 35 million man-hours worked without any lost-time accidents. Undoubtedly, this reflects the commitment of our employees and partner companies to our values.

With safety principles already consolidated in our daily lives, we are seeking to turn the company into a benchmark in terms of people and operating excellence, thus reinforcing our corporate governance, corporate risk management, and internal controls. We

updated our Code of Ethical Conduct and released our Anti-Corruption and Anti-Bribery Policy. We also created shareholder committees with forums specializing in finance, people, and operations (Sustainability, Compliance, O&M, and Regulatory).

Every step we take reinforces our commitment to delivering safe and reliable energy to the country, with excellence and responsibility, caring for people, local development, and respect for the environment.

Going further in building a healthy, safe, and welcoming environment for our people, we created the *Energizar Program*, which focuses on health and well-being, and launched an internal Diversity & Inclusion committee, with voluntary participation. In an industry that is still predominantly male, our workforce at the end of 2023 was made up of 52% women, 31% of whom holding leadership positions. Our initiatives on this front reflect an ongoing work that strengthens our culture and which is recognized by the market year after year.

For the fourth consecutive year, we have been awarded the 'Best Companies to Work For' seal granted by Great Place to Work (GPTW). We also received the *Destaque em Saúde Emocional* (Highlight in Emotional Health), a new award from GPTW Rio. We were chosen, for the second time, as one of the Best Companies for Women to Work For, according to the Great Place to Work® Brazil National DE&I Ranking, reinforcing our stance in terms of gender equality in the industry and in society.

Our cost-free Professional Training Program is yet another example of a successful initiative to create jobs and income and bring women into the industry. In 2023, we completed the second edition of the program, which provided training to 362 residents of the city of São João da Barra in the areas of civil construction, welding, and mechanics—many of them were hired to work on our construction sites. Women accounted for 44% of the students who graduated from the course, well above the 25% of job openings reserved for them, showing a contribution to transformation in local society.



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We also completed the first class of the Capacita Fornecedores, a program aimed at promoting micro and small entrepreneurs in the region who are or have the potential to become GNA suppliers.

In yet another action that encourages education as a driver of social transformation, we launched the poetry book A Casa de Todos os Ninhos (The House of All Nests). Produced by writers Roseana Murray, Bia Hetzel, and Mariana Massarani, the book offers information and raises awareness about the riches of the restingas (sandbanks), based on scientific data collected by GNA and included in the Biodiversity Action Plan. In 2023, the Biodiversity Action Plan (BAP) celebrated its fifth anniversary, allowing us to share with our stakeholders the progress and overall direction of the most effective actions so far.

Looking to the future, we have no doubt about the importance of natural gas-fired thermal power plants for energy security and the sustainability of the industry, especially given the fluctuations in demand or the intermittency in the power generated from renewable sources. In this regard, GNA I addresses this issue by being 100% flexible. Furthermore, both GNA I and GNA II have state-of-the-art turbines that are currently the most efficient on the market.

We believe that natural gas plays a fundamental role in replacing more polluting fuels such as coal, diesel, and fuel oil, which together accounted for 30% of fossil energy generation in 2023*

As of 2025, with the start-up of GNA II, our 3 GW thermoelectric park will operate at 100% of its installed capacity. We also have 3.4 GW already licensed, which will allow us to double our capacity to 6.4 GW.

We continue to evaluate alternatives to connecting us to the gas grid, allowing different industries in the country to have access to gas. In addition, we are prepared to run our plants on 50% green hydrogen, and the Port of Açu is a clear gateway to this energy of the future.

In our Research, Development and Innovation (RDI) projects, we seek innovative solutions to the challenges of our business and the electricity sector. This is the case with the GNOMO project. Together with PSR, we are developing a software to assist in the decision-making process for the allocation of LNG cargoes to our plants.

* Data: [National Operator of the Electric System \(ONS\)](#).

For 2024 and beyond, we are well positioned to continue leading the evolution of the Brazilian electricity sector. We are located close to major consumer centers, have strategic partners and plants with cutting-edge technology, and we are betting on natural gas, an energy transition fuel that offers operational flexibility in a variety of conditions, as well as several possibilities for growth.

To help us along this journey, we rely on the energy, commitment, and dedication of our entire team. .

Enjoy your reading! !



Emmanuel Delfosse
CEO of GNA



We are GNA

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ESG pillars:

➔ E (Environmental); S (Social); G (Governance)

Material topics :

➔ Ethical and transparent business;
Resilient business model

Capitals of the Integrated Reporting methodology:

➔ Financial; manufactured; intellectual



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WE ARE GNA

GRI 2-1 | 2-6

We are a privately owned power generation company that believes and invests in the development of Brazil's natural gas and energy market. We work on structural projects that contribute to the security and sustainability of the electricity sector and generate opportunities and local development that respect people and the environment.

We are the result of the union of leading companies in their fields: bp, Siemens, Prumo Logística, and SPIC Brasil. Our business management model is based on mutual interests and driven by ethical, transparent, and responsible behavior. We adopt practices aligned with the ESG agenda; we are signatories to the United Nations (UN) Global Compact; and are committed to the UN Sustainable Development Goals (SDGs).

Our natural gas-fired thermal power plant park is one of the most efficient and modern in Brazil. With the capacity to generate more than 3,000 MW of safe energy for the country, it is composed of two natural gas-fired combined cycle thermal power plants, GNA I and GNA II.

GNA I TPP entered commercial operation in September 2021 and was instrumental in mitigating the risk of power rationing in the face of Brazil's largest water crisis in 90 years. In the final stages of construction, GNA II TPP will be the largest natural gas-fired plant in the country. When it starts operating, it will provide even greater resilience to the National Interconnected System (SIN). Together, they will generate enough energy to supply nearly 14 million homes, the equivalent of Brazil's entire southern region.

The park is located within the Port of Açu, one of Brazil's main port complexes, in São João da Barra, RJ. Its strategic location enables various logistical solutions for the Brazilian oil and gas market.

We also have a Liquefied Natural Gas (LNG) Regasification Terminal in operation, where the vessel FSRU BW Magna is moored. The vessel is responsible for storing and regasifying up to 21 million m³/day

Learn more about our projects in the: **Operations section on page 16.**



3,4 GW
of capacity
already licensed



which will allow new plants to be developed, potentially reaching 6.4 GW. Our expansion plans also include the construction of onshore gas pipelines, integrating GNA into the gas pipeline grid.



As of 2025, we will be fully operational and will continue to deliver **safe and reliable energy to Brazil, with excellence and responsibility.**



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OUR ESSENCE

Our essence is rooted in values that place people first. Our commitment goes beyond generating energy for Brazil; we want to be active players in building a fairer society and a more sustainable energy sector.

In 2023, we took a very important step in directing our business: we defined our 5-year Strategic Plan, **GNA+5**, and revised our purpose, the reason for our existence, our vision, and how we want to be perceived. **Approved in December 2023, GNA+5 divides our strategic objectives into three pillars.**

The plan will be implemented as of 2024 and will include the strategic objectives in the individual goals of our executives and employees, making sure that each person's contribution to our business is clear.

GNA+5

Strategic objectives in three pillars



To develop projects that integrate gas and energy

- Stabilize GNA I and complete GNA II.
- Expand the portfolio by integrating gas and energy.
- Promote the role of thermal power plants in energy security and the energy transition roadmap - H2 to power.



To be a benchmark in terms of people and operational excellence

- Support a culture aligned with best practices in health, safety, and environment (HSE).
- Build an agile, process-oriented organization that values knowledge management and risk management.
- Seek excellence in corporate governance and operations.
- To be recognized as a good place to work and develop people.



To maximize results

- Maximize synergies in the joint operation of GNA I and II
- Seek efficiency to maximize results



PURPOSE, VISION, AND VALUES

We express our values by building a fairer society, preserving the environment and the well-being of employees, suppliers, clients, and the communities in the vicinity of our operations.



New Purpose

To generate reliable energy, contributing to Brazil's energy security.



New Vision

To be a reference in power generation, integrating gas and energy.

Values that permeate our culture and actions:



Respect for life
a non-negotiable asset

- Integrity of people
- Operational safety
- Risk management and accident prevention
- Discipline and respect for norms and regulations
- Mutual care
- Respect for diversity



Commitment to
sustainability

- Grow together
- Respect for the environment and society
- We make the future the purpose of our present
- Rational use of natural resources



Excellence in
results

- Management of quality
- Ongoing improvement,
- Discipline in operations
- Innovative solutions
- Efficient management of resources and processes



Spirit of a
winning team

- Proud to be part of the team
- Everyone contributing knowledge and experience
- Excellence
- Partnership
- Have fun



We value
people

- We develop individuals
- We make our people proud
- We listen to and support one another
- We attract and retain talent



Ethics, integrity,
and transparency

- Integrity and transparency in all our actions



OUR OPERATIONS

GRI 2-1 | EU1 | EU2

Operating in the power generation sector, we use state-of-the-art, highly energy-efficient equipment in our plants. We use closed-cycle technology, in which one third of the energy is generated without the use of additional fuel.

Power Generation

GNA I is currently the largest natural gas-fired power plant in operation in Brazil’s southeast and the second largest in the country, producing enough energy to supply approximately six million homes. Its installed capacity is 1,338 MW, equivalent to 9% of all the natural gas-fired thermal generation capacity available in the National Interconnected System (SIN). The energy generated is connected to the SIN through the Campos 1 substation, via a 52-kilometer, 345 kV transmission line.

We have invested in installing a desalination plant and using seawater in the power generation process, mitigating the demand for fresh water from other sources in the São João da Barra region.

Our operation uses a combined cycle, which allows for high energy efficiency (nearly 60%), resulting in lower gas consumption and relative emission of greenhouse gases (GHG). We guarantee a stable and secure electricity supply to support the reliable expansion of renewable energy sources in Brazil.

GNA I TPP

Brazil's second largest gas-fired power plant



 Start of commercial operation:
September 16, 2021

 Opening:
September 30, 2021

 Location:
Port of Açu, in São João da Barra, RJ

 Installed capacity:
1,338 MW in Regulated Contracting Environment (3 gas turbines and 1 steam turbine)

 Transmission line:
345 kV / 52 km

 Investment:
R\$5 billion

 Energy generated in 2023:
253,533.8 MWh in a Regulated Contracting Environment

 Local development:
More than 12,000 jobs created during construction, without any lost-time accidents, accounting for 25 million hours without lost-time accidents during construction and 1 million hours without lost-time accidents during operation.

GNA II TPP

Largest and most efficient gas-fired power plant in Brazil



GNA II is Port of Açu's second natural gas-fired power plant and, when operational, it will be the largest and most efficient natural gas-fired power plant in Brazil. It has the capacity to supply nearly 8 million homes. GNA II is equivalent to 10% of all the natural gas generation capacity available in the National Interconnected System (SIN).

With the start-up of GNA II and the adoption of state-of-the-art turbine and generator models, we will achieve energy efficiency levels of over 60% in our combined cycle operation. With 1,672 MW, GNA II will be connected to the SIN at the Campos 2 substation, via a 37 km, 500 kV transmission line.



Start of construction:
November 2021



Expected commercial operation:
January 2025



Location:
Port of Açu, in São João da Barra, RJ



Installed capacity:
1,672 MW in Regulated Contracting Environment (3 gas turbines and 1 steam turbine)



Technology:
9,000 HL model turbines



Transmission line:
500 kV / 37 km



Investment:
R\$7 billion



Jobs created during construction:
approximately 5,000 direct jobs at the peak of construction work and 10,000 during the entire construction period

Gas Logistics

We built an exclusive Liquefied Natural Gas (LNG) Terminal to support our projects. A BW Magna Floating Storage and Regasification Unit (FSRU) is moored at the terminal and has the capacity to store and regasify up to 21 million m³ of natural gas per day.

LNG Regasification Terminal

The first privately-owned LNG terminal in the southeast region



Start of commercial operation:
September 16, 2021



Opening:
September 30, 2021



Location:
Port of Açu, in São João da Barra, RJ



Installed capacity:
up to 21 million m³/day



Investment in the Terminal's infrastructure:
R\$380 million



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OUR SHAREHOLDERS

GRI 2-1



One of the largest energy groups in the world, bp contributes its global LNG portfolio, operating as an innovative supplier and integrator to supply our thermal power plants. bp also brings a wealth of knowledge to our operations and risk mitigation.



A global leader in energy technology, Siemens Energy operates across the entire energy landscape—from conventional to renewable energy, from grid technology to storage, and the electrification of complex industrial processes, supporting companies in reducing greenhouse gas emissions.



Operating for more than 155 years in Brazil, the company is a leader in industrial automation and software, infrastructure, building and transportation technology, with a focus on innovation. Based on a unique combination of technological experience and financial expertise, Siemens AG is paving the way for industrial productivity and fostering intelligent infrastructures, facilitating the energy transition.



Subsidiary of China's State Power Investment Corporation, a global player in power generation and related projects with a presence in more than 60 countries and installed capacity of more than 150 GW. It brings experience in operating strategy and management of power generation projects in Brazil.



Controlled by EIG Prumo's Multi-Strategy Equity Investment Fund and responsible for the development of the Port of Açú, where our Thermoelectric Park is located. The company contributes to port infrastructure and the development and integration of projects through a series of logistics solutions for companies in different economic segments.



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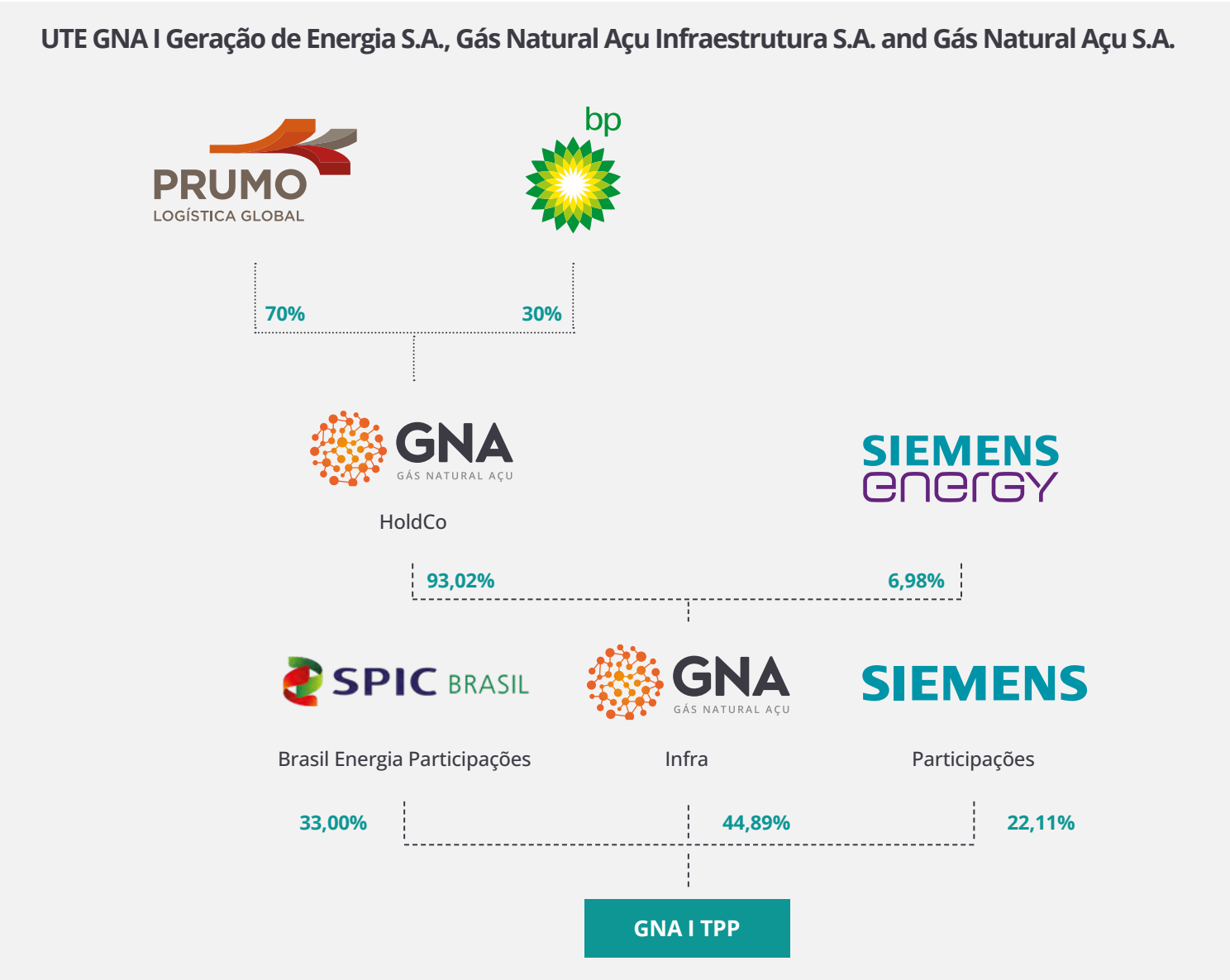
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Organizational Structure



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GNA IN NUMBERS

131
direct
employees



5,765
contracted
workers



253,533.8
MWh
of energy generated



R\$ 1,125,979
thousand
in net revenue



3 GW
of installed
capacity



1.3 GW
GNA I



1.7 GW
GNA II

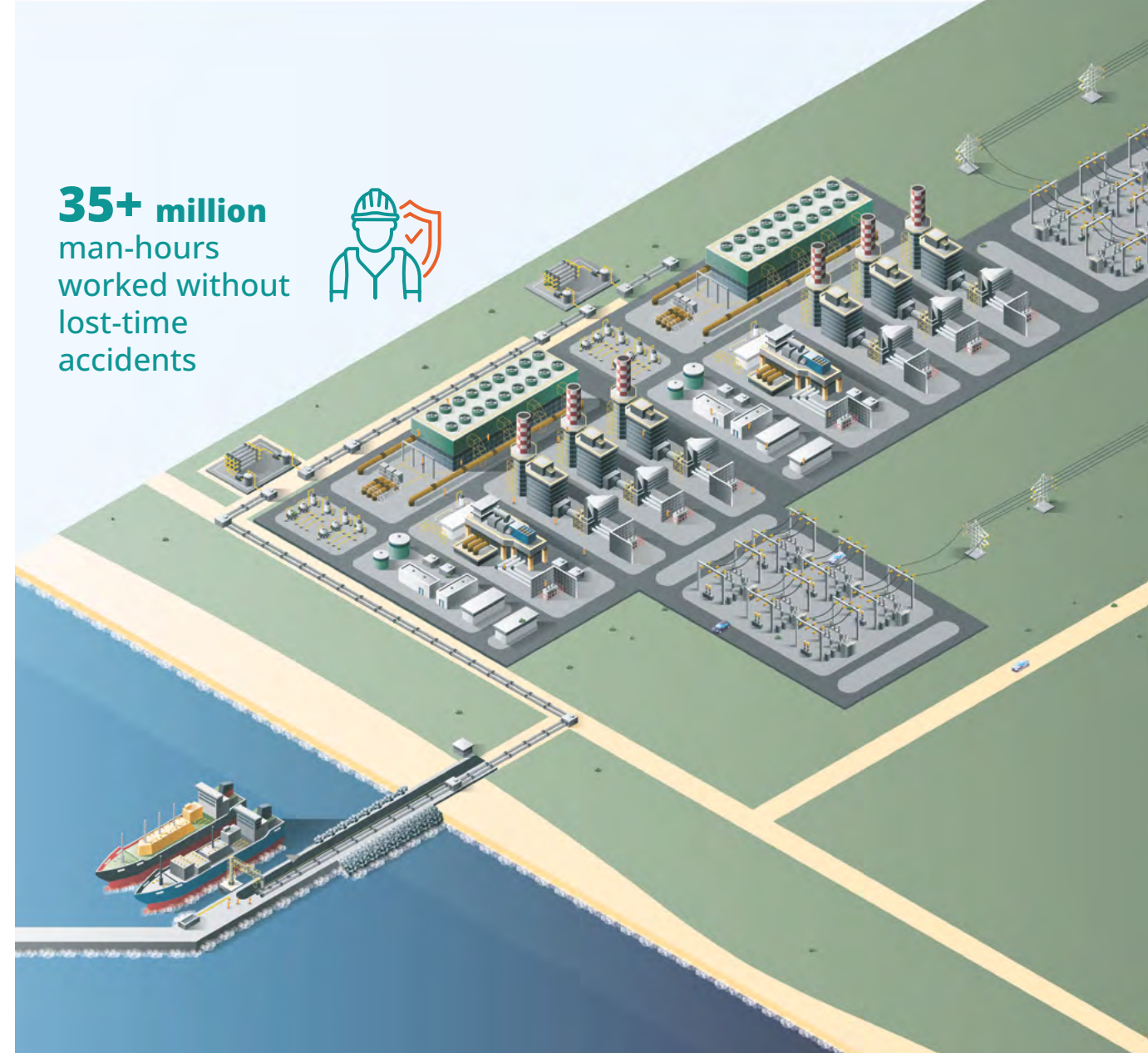


14 million
Enough energy
to supply homes
(GNA I and GNA II)

R\$ 2,787,497
invested



35+ million
man-hours
worked without
lost-time
accidents



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GNA IN NUMBERS

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RECOGNITION IN 2023



GPTW CERTIFICATION

We received, **for the fourth consecutive year**, the 'Best Companies to Work For' seal, granted by Great Place to Work®.



GPTW RANKING - WOMEN

For the second time, we were among the best companies for women to work for in Brazil according to the National DE&I Ranking of Great Place to Work® Brasil, in partnership with Época Negócios.



GPTW RANKING - RIO

For the third consecutive year, we received recognition in the GPTW Ranking - Rio, as one of the best companies to work for in the state of Rio de Janeiro.



GPTW EMOTIONAL HEALTH HIGHLIGHT

Our company won the new Emotional Health Award promoted by Great Place to Work in the state of Rio de Janeiro.

SHORTLISTED FOR THE 43RD EDITION OF ABRH-RJ'S "SER HUMANO" AWARD

In partnership with the Prumo Group companies (Porto do Açu, Ferroport, Vast, Dome, and NFX), we competed with the case "Porto do Açu – Vetor de Transformação Social" (Port of Açu - A Vector of Social Transformation). Our investment underscores our commitment to promoting local and regional development.

ENVIRONMENTAL PERFORMANCE INDEX (IDA)

The index, disclosed by ANTAQ, Agência Nacional de Transportes Aquaviários (National Waterway Transportation Agency), assesses the efficiency and quality of the environmental management of port facilities using 14 global indicators and 38 specific indicators. Our LNG Regasification Terminal scored 96.24 of a possible 100 points, up 19% compared with the previous assessment.



PROJECT & INFRASTRUCTURE AWARD 2023

Once again, we were winners of the LatinFinance award, this time for financing operation of GNA II TPP. We received recognition in the 'Power Finance of the Year' category.

GOLD SEAL OF THE BRAZILIAN GHG PROTOCOL PROGRAM

We received certification for our inventory of greenhouse gas (GHG) emissions. The seal confirms that we have achieved the highest level of qualification in complying with the criteria for publishing and verifying our GHG emissions data for society, through the Public Emissions Registry.



DISTINCTION IN INFRASTRUCTURE ENGINEERING AWARD

We received the award from the O Empreiteiro magazine for the construction of GNA II TPP and its contribution to national infrastructure and the development of the Rio de Janeiro's north region. The award recognizes industrial projects and ventures that improve local quality of life and generate jobs and income by establishing hubs of economic activity in Brazil.



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RECOGNITION IN 2023

BUSINESS STRATEGY

GRI 3-3

In terms of the energy transition to a low-carbon economy, natural gas continues to play an important role in the electric energy sector. It is a reliable thermal energy source during fluctuations in energy demand or in scenarios of water scarcity and has the lowest greenhouse gas emissions among the other sources of fossil fuel. We believe in the importance of investing even more in gas-fired power plants that guarantee energy security for the National Interconnected System (SIN), and that's what we strive to achieve.

Our structural projects—GNA II TPP and the Northern Rio Integration Gas Pipeline (GASINF)—were classified as priority projects and included in the federal government's new Growth Acceleration Program (PAC). With a total public and private investment estimated at R\$1.7 trillion, the new PAC prioritizes energy generation, urban mobility, and housing projects.

Operational Performance

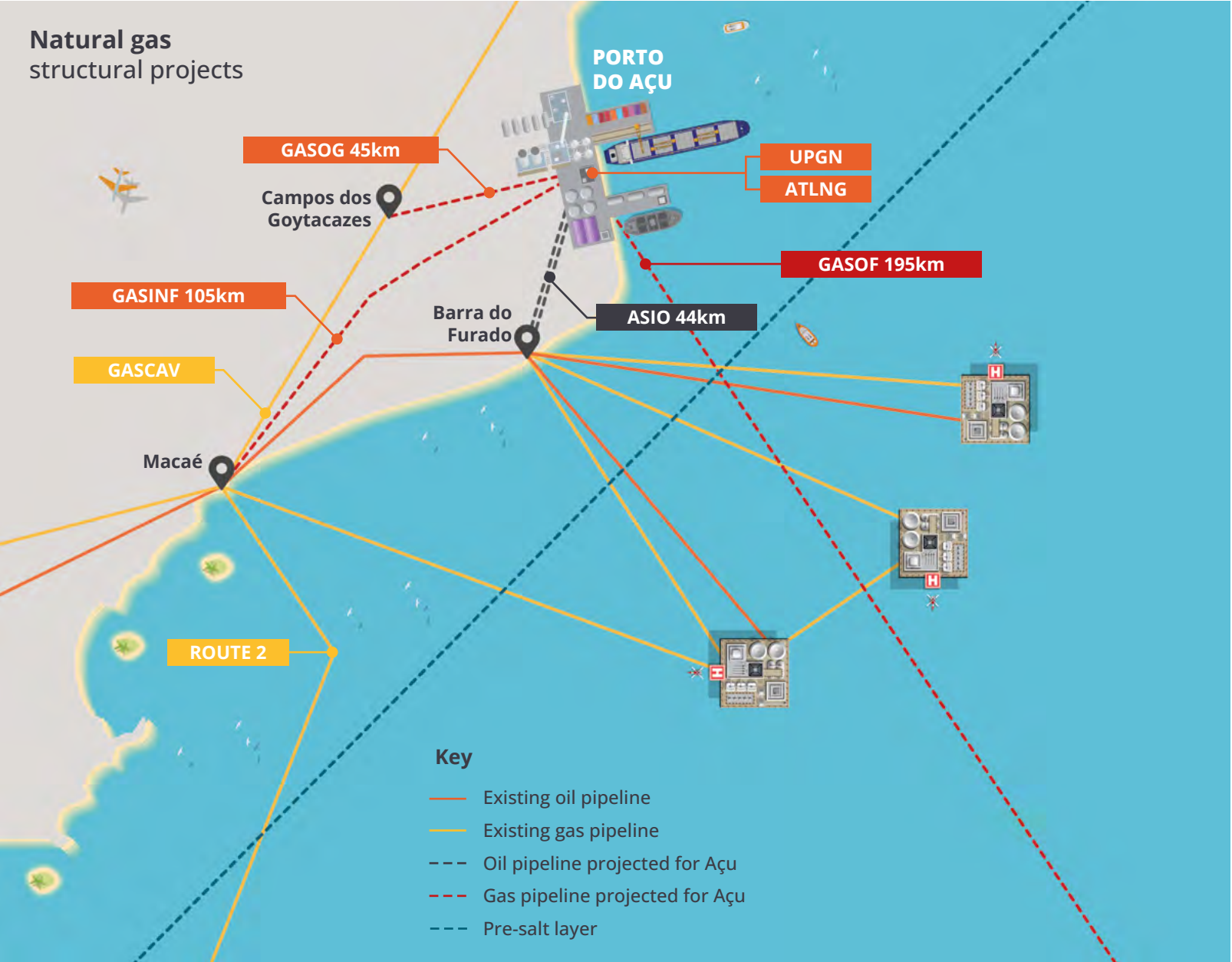
In 2023, we focused on two fronts: we continued the commercial operation of the 1.3 GW GNA I TPP and the construction of the 1.7 GW GNA II TPP, which will become Brazil's largest and most efficient gas-fired power plant and will be important for the power security of the SIN.

GNA II TPP is scheduled to enter commercial operation in 2025 and we already have environmental permits to expand generation capacity by an additional 3.4 GW, reaching up to 6.4 GW of installed capacity, which would allow for the development of new thermal power projects.

At the end of 2023 we were commissioned to generate energy due to peak demand with end-of-year consumption and because of the heatwave that hit Brazil's southeast region. In this way, we fulfill our role of maintaining Brazil's energy security, avoiding the risk of a lack of energy supply in the country.

To meet the needs of our project, the operation of the LNG Regasification Terminal, the first private-use terminal in the southeast region—where the BW Magna Floating Storage and Regasification Unit (FSRU) is moored—has the capacity to store and regasify up to 21 million m³ of gas per day. This volume exceeds the consumption needs of the thermal power park, thus creating for new business opportunities for natural gas in the future.





New business

In 2023 we continued with the feasibility study project to connect our thermal power plant park to the gas pipeline grid located in the north of the state of Rio de Janeiro, contributing to the development of industries, mainly in the Port of Açu, in the city of São João da Barra.

To this end, we have a dedicated team working on integrating the Terminal with the national gas grid. GNA is strategically located, allowing connection to the gas grid at two different points: the first to Transportadora Associada de Gás S.A. (TAG), for the construction of the Goytacazes Gas Pipeline, connected to the Cabiúnas/Vitória Gas Pipeline (GASOG); and the second to Nova Transportadora do Sudeste S.A. (NTS), for the feasibility of the Northern Rio Integration Pipeline (GASINF), connecting the thermal power park to the Cabiúnas Terminal in Macaé.

Our proposal is to build a two-way gas pipeline to handle up to 12 million m³/day of natural gas. In addition, future expansions are planned to increase capacity to up to 18 million m³/day.

We are at the final stage of the studies and defining which pipeline will be the first to enter into operation. We are working to connect GNA to the integrated gas grid as of 2027.



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Renewable Energy

In line with our sustainability and business diversification strategy, we are studying other renewable energy projects, mainly solar energy through energy offsetting initiatives, an agreement between GNA I and the government of the State of Rio de Janeiro under Article 6 of Decree 45.308/2015.

Renewable Energy Projects



We presented the projects listed below to the Rio de Janeiro state government, which are pending approval for implementation.

Solar plant to reduce internal consumption at GNA I TPP

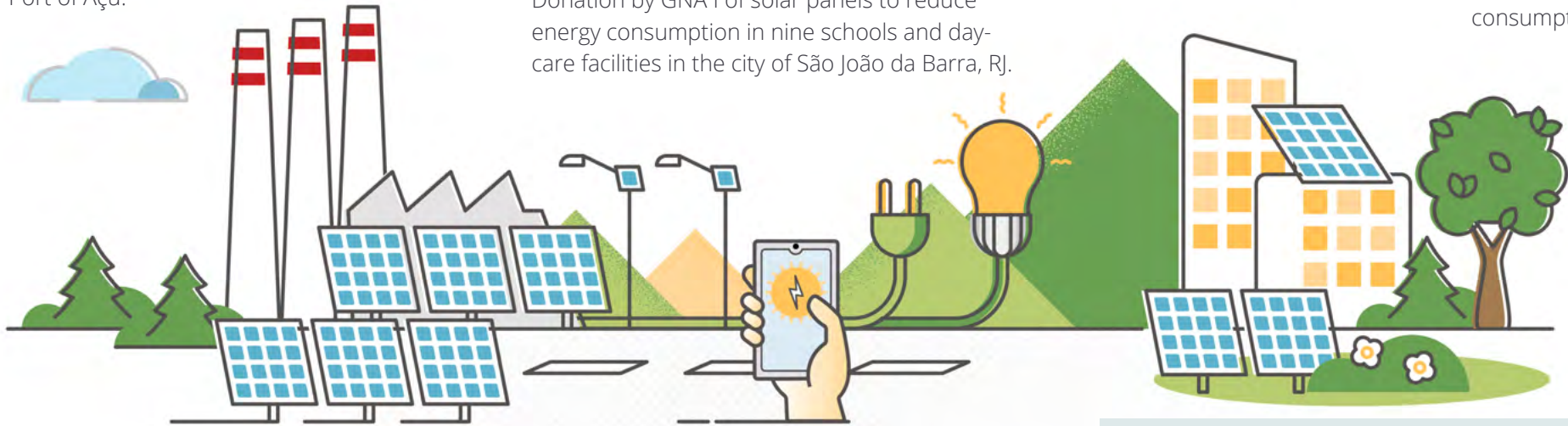
Implementation of a solar plant to reduce the internal consumption of GNA's thermoelectric power plants located in the Port of Açu.

Solar Panels in Public Facilities

Donation by GNA I of solar panels to reduce energy consumption in nine schools and day-care facilities in the city of São João da Barra, RJ.

Solar Panels on GNA Buildings

Installation of solar panels on the roofs of GNA's administration buildings located in the Port of Açu, in the city of São João da Barra, to reduce the buildings' internal consumption.



Marketplace Solar Platform

Development of a digital tool aimed at integrating consumers in the state who wish to invest in distributed solar generation with suppliers of equipment, land, materials and the entire industry chain required. The idea is to offer more visibility to projects, fostering new business and attracting investments to the region.

Photovoltaic Power Plant Integrated with Agriculture

~1.5 MW rural photovoltaic plant, to be installed at the Antônio Sarlo School of Agriculture (FAETEC/UENF), associated with a food and energy training and research facility. The project will allow energy to be generated from solar panels, combined with agricultural production of different crops, with the possibility of integrating poultry and livestock farming.



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Research and Development

Since 2021, we have been working on Research, Development and Innovation projects (PDI, formerly P&D ANEEL) in different segments of the energy sector.

We are seeking innovative solutions to meet the challenges facing our business, encouraging projects in line with our sustainable growth strategy and in compliance with Law No. 9,991/2000 - ANEEL R&D.



Hydrogen generation from residual energy in thermal power and photovoltaic generation circuits

✔ Project completed in 2023

Companies involved: Instituto GNARUS and IATI

Implementation: GNA, in cooperation with EDF Norte Fluminense

Scope: development of a hybrid energy generation, transformation, and control system, capable of simultaneously producing electricity and hydrogen using more than one energy source—waste heat and solar radiation.

 Duration: **22 months**  Cost: **R\$ 4 million**
equally shared between the parties

Development of a system for the combined production of sodium hypochlorite and hydrogen

➡ Ongoing project

Companies involved: Federal University of Itajubá (UNIFEI) and Federal University of Rondônia Foundation (UNIR)

Implementation: GNA

Scope: development of a system for combined production of sodium hypochlorite and hydrogen through electrolysis of seawater, using energy from a photovoltaic plant exclusively dedicated to the system. Sodium hypochlorite is used as an oxidizing biocide in the cooling tower and the hydrogen is used to cool the steam turbine generator. The purchase of these chemical components will be replaced by in-house production at GNA.

 Duration: **24 months**  Cost: **R\$ 6 million**

Integrated modeling of thermal electric power plants and regasification terminal for the appointment of LNG loads under operational uncertainty

➡ Ongoing project

Companies involved: PSR, with the participation of Argonáutica

Implementation: GNA

Scope: development of a computer model for internal use by GNA to assist in decision-making, associated with the appointment of LNG loads, taking into account aspects related to gas and electricity and minimizing associated risks. Argonáutica will improve projections of meteoceanographic conditions by creating long-term scenarios and projections.

 Duration: **27 months**  Cost: **R\$ 3 million**

Development of an anti-corrosion coating based on an assessment of GNA plant's microclimate and its influence on the corrosion process of electrical equipment

➡ Ongoing project

Companies involved: Flowtest (technology institution formed by professors from ITA)

Implementation: GNA

Scope: a paint coating will be developed and supplied to GNA, considering the need for anti-corrosion coating technology.

 Duration: **24 months**  Cost: **R\$ 1.7 million**



Economic Performance

GRI 201-1

Our direct Economic Value Generated & Distributed (EVG&D) on an accrual basis, including the basic components of the company's global operations, can be seen below.

Direct Economic Value Generated and Distributed

R\$ thousand

	2021		2022		2023	
Total value added for distribution	1,421,212	100%	1,270,131	100%	1,125,979	100%
Net revenue	1,421,212	100%	1,270,131	100%	1,125,979	100%
Economic value distributed	1,077,557	75.8%	1,725,785	135.9%	1,522,239	135.2%
Personnel (compensation and benefits)	11,894	0.8%	13,921	1.1%	14,407	1.3%
Taxes, fees, and contributions	195,221	13.7%	270,879	21.3%	261,052	23.2%
Remuneration of third-party capital	524,151	36.9%	1,042,374	82.1%	787,105	69.9%
Interest on equity and dividends	346,291	24.4%	398,611	31.4%	459,675	40.8%
Economic value retained	343,655	24.2%	-455,654	-35.9%	-396,260	-35.2%



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SUSTAINABILITY STRATEGY

GRI 3-3

From the very inception of our projects, GNA's commitment to sustainability is part of our business strategy. Our purpose is to generate reliable energy through projects that integrate gas and power, thereby contributing to the country's energy security and to the social and economic development of the neighboring communities, respecting the environment.

Sustainability Policy

The guidelines contained in our Sustainability Policy are applied on a daily basis in the way we conduct our business.

Learn more about our sustainability strategy in the following sections of this report:

- Corporate Governance
- Healthy and Prosperous Relationships
- Responsible and Shared Value
- Natural Resources Conservation



Corporate governance

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Membership Associations	38

ESG pillar

→ G (Governance)

Material topics:

→ Ethical and transparent business

Capital of the Integrated Reporting methodology:

→ intellectual



CORPORATE GOVERNANCE

Aware of our role and contribution to Brazilian infrastructure, we are committed to good practices of Corporate Governance, improving our processes year after year.

We are a young group, but our ownership structure is robust, with control of our projects held by shareholders who are leading companies in their fields: bp, Prumo Logística, Siemens AG, Siemens Energy, and SPIC. These companies also help us to continually strengthen our governance practices.

GOVERNANCE STRUCTURE

GRI 2-9 | 2-10 | 2-12 | 2-13 | 2-14

Our governance structure establishes specific thresholds in each project, which comply with the rules set out in the Shareholders' Agreements, By-laws, policies, and other internal norms, as applicable.

Boards of Directors

The highest governance collegiate bodies within the companies of the GNA group have their members appointed by the respective shareholders, as foreseen in the Shareholders' Agreements. All members must declare they are prevented from discussing certain matters in which there is a conflict of interest. As a rule, transactions with related parties are submitted to the Boards of Directors for approval so that they can decide on the continuity of the operation. This minimizes potential conflicts of interest and abuses between related parties.

The Boards of Directors are responsible for approving the Code of Ethical Conduct and all GNA policies, including the Sustainability Policy and the Anti-Corruption and Anti-Bribery Policy. Likewise, corporate goals (objectives and strategies) must be approved by the Boards of Directors, including the corporate goals of the Sustainability area. The general manager of Sustainability, who reports directly to the CEO, attends all the quarterly meetings of the Boards of Directors and the monthly meetings of the Advisory Committees to the Boards of Directors.

Strategic plans, policies, new businesses, and investments (including sustainability-related issues) are taken to the Advisory Committees on a monthly basis and to the Boards of Directors on a quarterly basis.

At the monthly meetings, the members of the Advisory Committees analyze and advise on the topics that should be brought to the attention and deliberation of the Boards of Directors, as applicable.

The Boards of Directors consider the short- and long-term interests of the GNA Group companies and shareholders, as well as the economic, social, environmental, and legal effects on the various related parties. The Boards convene at least on a quarterly basis, without prejudice to other extraordinary meetings, to monitor the affairs of the GNA Group companies.

Members of the Board of Directors of GNA I on December 31, 2023

Name	Term of Office
Rogério Sekeff Zampronha Presidente	05/30/2022 to 01/28/2024
Mauro Lourenço de Andrade	11/23/2021 to 01/28/2024
Eduardo Quartarone Campos	05/19/2023 to 01/28/2024
Richard Paul Ellis	01/28/2021 to 01/28/2024
David Alexander Taff	01/28/2021 to 01/28/2024
Wolfgang Leonhard Beitz	01/28/2021 to 01/28/2024
Chen Zheng	10/11/2023 to 01/28/2024
Tuerdi Renaguli	10/11/2023 to 01/28/2024
Adriana Waltrick dos Santos	01/28/2021 to 01/28/2024

All members hold executive positions and none are independent.



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GOVERNANCE STRUCTURE

Members of the Board of Directors of GNA II
on December 31, 2023

Name	Term of Office
Gareth Mark Jones – presidente	09/19/2022 to 09/19/2025
Bryan Bradfford Cory	09/19/2022 to 09/19/2025
Oliver Pfaff	09/19/2022 to 09/19/2025
Richard Paul Ellis	09/19/2022 to 09/19/2025
Adriano Castello Branco	09/19/2022 to 09/19/2025
Yue Wu	11/29/2023 to 09/19/2025
Chen Zheng	10/11/2023 to 09/19/2025
Tuerdi Renaguli	09/19/2022 to 09/19/2025
Adriana Waltrick dos Santos	09/19/2022 to 09/19/2025

All members hold executive positions and none are independent.

Shareholder Committees

GRI 2-16

UTE GNA I Geração de Energia S.A. and UTE GNA II Geração de Energia S.A. also have Advisory Committees in place, which report directly to their respective Boards of Directors on strategic matters. In their monthly meetings, the Committees support the board members in decisions related to economic, environmental, and social issues after discussing the matters with the executives. Depending on the relevance of the topics discussed, specific working groups can be formed, with participation of representatives of the shareholder, to broaden the discussions. Currently, the Committees are divided into Operational, Finance, and People.

Executive Board

In addition to Shareholders' Meetings and Boards of Directors, the companies in the GNA Group has a Board of Executive Officers, which is responsible for conducting business and managing the impact of the companies on the economy, the environment, and people, with the support of the executive areas.

Executive Boards of GNA I and II
on December 31, 2023

Name	Job Position	Term of Office
Emmanuel Charles Delfosse	CEO	09/04/2023 to 06/01/2026
Gui Wu	Deputy Manager Officer	06/01/2023 to 06/01/2026
Gustavo Artur Ciocca Zeno	Chief Financial Officer (CFO)	06/01/2023 to 06/01/2026
Fernando Cavalcanti Landau	General Counsel	06/01/2023 to 06/01/2026
Guilherme Penteado	Chief Regulatory Officer (CRO)	06/01/2023 to 06/01/2026
Julio César Marcante	Chief Operating Officer (COO)	06/01/2023 to 06/01/2026

75%
of the members of the Executive Board

reside in the State of Rio de Janeiro..

GRI 202-2

Integrated Management System (IMS)

We conduct our business based on the Integrated Management System (IMS), which consolidates all the regulations required to perform the company's activities. These documents, including policies, standards, and procedures, are consolidated, and made available on Sharepoint, a single platform that can be accessed by all employees at any time.

Through the IMS, our aim is to provide services that meet the quality specifications of the company's operational and corporate processes, such as defining and standardizing the way activities are carried out and minimizing errors and risks in the execution of procedures. Regular audits of the IMS are conducted to assess the adherence of processes and the system to the established requirements.



COMPLIANCE - ETHICS AND TRANSPARENCY

GRI 2-23 | 2-24 | 3-3

Our company is committed to developing a strong organizational culture and, for this reason, our Compliance Program is based on integrity and lawfulness at GNA, defining initiatives related to industry legislation and regulations.

GNA is guided by the **Code of Ethical Conduct** and specific policies and regulations to improve security and standardize internal processes, helping to control compliance risks. Various control actions are carried out through our **Compliance Platform**.



The guidelines outlined in our Code of Ethical Conduct are intended to establish expected standards of behavior, identify risky situations, and direct the response to these situations. They apply to all individuals and legal entities working for GNA, regardless of their hierarchical level. In 2023, the shareholders approved the revision of the Code of Ethical Conduct, incorporating best practices.

In addition to the Code, the Compliance area has several regulations in place, including the norm for courtesies, which establishes the guidelines for offering and receiving courtesies and for covering expenses of public officials or third parties that are not provided for in contract. The Donation, Social Investment, and Sponsorship Norm establishes that the requesting area is responsible both for conducting the processes and for keeping records on the Compliance Platform, aiming to ensure greater transparency and trust in the processes.

Every time a compliance regulation is adjusted, employees are notified by email and, when a new process or routine is created, training and a tutorial are provided on the Compliance Platform.

In addition, the Compliance and Internal Controls area, together with an external consultancy, carried out Internal Controls activities by evaluating 11 processes based on the Corporate Risk Matrix, all of which were completed in 2023.

Compliance Platform



In 2023, we consolidated the use of the Compliance Platform to group all activities and generate the necessary corporate knowledge, especially in relation to ethical conduct. Concentrating on the same platform all training activities, completion of specific forms, acceptance of documents, mapping relationships, regulations, and glossaries, among others, makes it easier to monitor and control access to information.

All information can be found in a single place, making it easier to handle and consult data, even during audits:

- Forms: donation and social investment, sponsorship, offering or receiving courtesies, payment of expenses involving third parties or public officials, interaction with public officials, and background check
- Map of Relationship with Public Officials
- Compliance communication and training
- Compliance policies, standards, and procedures
- Glossary



Code of Ethical Conduct

GRI 2-24 | 407-1

The purpose of our Code of Ethical Conduct is to ensure that relations with all GNA stakeholders are guided by ethics, transparency, and fairness, and to set out standards of behavior.



This document provides guidelines for interactions with stakeholders who influence our business or are influenced by it, addressing issues such as compliance with laws and internal regulations, work environment—including discrimination, moral or sexual harassment—commitment to environmental, social, and corporate governance (ESG), confidentiality and insider information, use of assets and resources, anti-corruption and anti-bribery, prevention of conflicts of interest, and respect for rules on tenders and international trade. Through the Compliance Platform, at the end of 2023, all employees signed the Statement of Acknowledgement of the Code of Ethical Conduct, after receiving training during Compliance Week.

The Code clearly states, in item 3 - Scope - that it applies to all employees, clients, suppliers, service providers, business partners, and any person or entity with which GNA does business. The Code of Ethical Conduct is attached to contracts entered into by GNA.

Our Code includes a specific item on worker's rights (item 5.2), which explicitly establishes the condition of freedom of association and collective bargaining. There is no evidence of deviations regarding violation, discrimination or curtailment of workers' freedom to join unions and engage in collective bargaining.

Ethics Committee

To ensure compliance with the Code of Ethical Conduct and other regulations, GNA has an Ethics Committee in place and its corresponding Internal Regulations, which define its duties, including overseeing, deliberating on, and improving the Compliance Plan, analyzing possible breaches and violations of the Code of Ethical Conduct and GNA's internal regulations, recommending disciplinary and control measures and evaluating the compliance risk matrix.

The Committee convened six times in 2023 to deal with matters pertaining to the organizational culture, which is based on ethics and transparency in relations, compliance with the Code of Ethical Conduct and regulations, and on the adoption and improvement of mechanisms for managing non-compliance risks.

Fight against corruption

GRI 205-2 | 205-3

In 2023, our shareholders approved our Anti-Corruption and Anti-Bribery Policy, which was announced to the entire company during Compliance Week.

100% of employees were informed of the creation of the Anti-Corruption and Anti-Bribery Policy.

With this policy, we have defined the parameters and general guidelines for preventing, detecting, and correcting conduct that may be construed as or appear to be acts of corruption or bribery, and we intend to ensure that all employees comply with the provisions of the Brazilian Anti-Corruption Law (Law No. 12,846/2013) when conducting business involving GNA, thereby reducing the risks of such practices. It is worth mentioning that our operations are assessed for the risks of corruption, bribery, money laundering, fraud, and image. Across our entire history, we have never had a single case of corruption.

Anti-corruption clauses are also included in contract templates applied by GNA to all agreements and relationships with third parties.

Operations assessed for risks related to corruption in 2023

GRI 205-1

	Operations
Total number of operations	3
Total number of operations assessed	3
Percentage of operations assessed	100%

No significant risk related to corruption were recorded in 2023.



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Map of Relationship with Public Officials

The routine of periodically updating the Map of Relationship with Public Officials includes training on our company's guidelines for this type of interaction.

In 2023, a total of 304 mapped relationships were verified, involving 40 employees who interacted with 215 public officials, since a same employee may interact with more than one official and vice versa. Our professionals are responsible for the information on the platform.

This work showed that the topics covered were related to regulatory and environmental permitting, financing, and the development of educational, social and institutional projects. At the end of the year, we evaluated the relationships between the areas and public officials to measure the most cross-cutting issues in our company.



Conflict of interest

GRI 2-15

We defined, in the Shareholders' Agreement and the Articles of Association, which potential conflicts of interest and abuses in transactions with related parties should be avoided.

Our procedure on Conflicts of Interest also stipulates that new employees must complete the Conflict-of-Interest Form available on the Compliance Platform as part of the onboarding process, self-declaring any conflicts and personal relationships with public officials. Employees are also instructed to update the Form whenever new conflicts are identified or every two years, and this is monitored by the Compliance area.

Before hiring employees, members of committees and of the Board of Directors or third parties, including partners, we conduct integrity risk assessments based on the Risk Assessment Standard (Background Check). A total of 371 evaluations were carried out in 2023, covering hiring, assessment of companies, and beneficiaries of donations and sponsorships. After the hiring process, we also monitor the companies that have valid contracts with GNA based on the risk levels determined in the previous assessment.

The Compliance area receives risk assessment requests through the Compliance Platform, and the assessments are conducted through a background check platform outsourced to an independent company, which generates reports based on information obtained from public sources. Any points of concern must be addressed before hiring. In this way, GNA mitigates risks and fights corruption in all its relationships, including those involving donations, social investments, and sponsorships.

For suppliers, the Third-Party Engagement Form, sent by the Procurement area prior to contracting, must be completed in order to ensure that there are no conflicts of interest. In the case of members of committees and the Board of Directors, their appointment must be guaranteed by the shareholders.

Data protection

Initiatives to manage privacy and the protection of personal data are carried out by the Compliance area through a platform that evaluates the inventory of personal data, consents, and the service portal for the rights of data subjects.

About consents, 313 authorizations were provided for the use of the image and voice of data subjects, including minors under the age of 18. This applies to all GNA material for internal and external dissemination.

No requests were made by data subjects on the service portal in 2023 to exercise their rights regarding personal data, such as receiving clear and complete information about the processing of their personal data, requesting access, rectification, objection to use, portability, or revocation of their personal data.

Internal communications and additional training

We believe that the issue of compliance should be dealt with constantly, to ensure that all employees understand their role in complying with the rules and regulations and, more importantly, that they play a leading role in our ethical and responsible actions.


For this reason, employees received bulletins (Minuto Compliance) every month in 2023, on relevant topics or according to the specific needs of the moment. The topics covered are also shared on other internal communication channels, such as the GNA+ Intranet Portal and the Jornal Mural, and through videos broadcast on the Corporate TV.



In 2023, a total of **13 email communications** on the topics of ethics, compliance, and data protection were sent to all employees, seven of which dealt with anti-corruption practices:


01

January

Data protection


02

February

Harassment and discrimination


03

March

Interacting with public officials


04

April

Business courtesies


05

May

Donations and sponsorships


06

June

Background checks


07

July

Conflict of interest


08

August

Types of corruption and 10 years of the Anti-Corruption Law

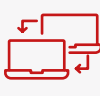
09

September

Whistleblower Channel


10

October

Compliance Platform


11

November

Anti-Corruption and Anti-Bribery Policy

12

December

Compliance retrospective

As well as communications, our employees are constantly trained. In 2023, training sessions were held on the following subjects:

- **Conduct in the Workplace** - With a focus on harassment, in reference to Women's Day, training was held for all GNA employees and for the nearly 90 women who work on our site. A booklet on the subject was also prepared and distributed.
- **Data Protection** - With participation of 95% of GNA's active employees.
- **Hiring Third Parties and Background Checks** - Specific and separate training for all employees in the Procurement and Human Resources departments.
- **Data Inventory** - Specific sessions for respondents and approvers to update the information contained in the processes that handle personal data at GNA.

Training is held according to the schedule defined in the Compliance area's Communication and Training Plan and can be applicable to all employees, including members of the governance body, or specific to the people and/or areas where the greatest risks have been identified.

Compliance Week

Held between November 27 and December 1, in an online format, the initiative covered the topic of Ethics and was largely attended by employees. The program included lectures by our CEO and philosopher Mario Sergio Cortella on ethical values in organizations and society, as well as internal announcements and games with interactive participation.

100%

all employees

were trained in the Anti-Corruption and Anti-Bribery Policy and the Code of Ethical Conduct.

In the event, we launched the new revised Code of Ethical Conduct and the Anti-Corruption and Anti-Bribery Policy, both approved by the Board of Directors. The Code of Ethical Conduct was also signed and gifts were distributed to all employees who participated in the activities.



Collaborative process

In 2023, we signed the Term of Adherence and Commitment to the Class Action for Integrity in the Electric Energy Sector. Collective action is a collaborative and sustained process of cooperation between stakeholders, which increases the impact and credibility of individual action, forming an alliance of like-minded organizations.

Whistleblower Channel

GRI 2-25 | 2-26 | 406-1

Inconsistent actions or behaviors that go against the provisions of our Code of Ethical Conduct, laws, regulations or internal company rules can be reported using GNA’s Whistleblower Channel.

The tool is accessible to all employees, third parties, and any other audience, with guaranteed anonymity and confidentiality. The Compliance department reviews all claims received from an external and independent consultancy and conducts investigations to respond to the claimant in a timely and appropriate manner. The Compliance department takes necessary actions to resolve claims, prevent recurrences, and applies disciplinary measures as appropriate based on specific internal regulations that establish the procedures.

In 2023, a total of 38 claims were received through the Whistleblower Channel, 20 of which were considered well-founded. Most of the reports involve claims regarding third parties who provide services at our facilities. In any case, all reports have undergone rigorous investigation and fact-checking processes by GNA's Compliance department.

One report of discrimination was received in 2023 involving a third-party company that provides services to GNA. The investigation was conducted by the third-party company, with our support. The third-party company adopted a remediation plan with the approval of GNA, terminating the employee accused and providing training for all its employees on discrimination and harassment.

At the time they are hired, GNA also informs all third-party personnel working in our facilities about the expected conduct based on our Code of Ethical Conduct.



Whistleblower Channel
0800 721 5965 (toll free)
www.canaldedenuncia.com.br/gna
gna@canaldedenuncia.com.br

Available 24/7. Confidentiality guaranteed.

Service provided by an analyst from Monday to Friday, from 8 a.m. to 8 p.m., with the option of requesting a female analyst. Outside these hours, the service is provided electronically.



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All employees have unrestricted access to the Compliance area to ask questions and request guidance, via the corporate email **compliance@gna.com.br** or by directly contacting the employees in the area.



In addition to the Whistleblower Channel, our website also has a Contact GNA function (Fale com a GNA), which allows communities to contact us if they are in any way connected with the company. Physical suggestion boxes are also available at strategic locations in regions close to our activities.

Compliance Plan for 2024

In line with its strategic planning, the Compliance area intends to continue strengthening its work in 2024 to:

- Monitor compliance risks in our operations.
- Continue with the privacy risk assessment and data protection impact reports to comply with Brazil's General Data Protection Law (LGPD).
- Create a control and risk matrix for priority processes and conduct internal control tests.
- Carry out a diagnosis of GNA's level of maturity and update the compliance risk matrix, looking to identify and resolve potential gaps.



RISK MANAGEMENT

GRI 2-25

Our activities are guided by compliance with the law and are in line with internal and external policies and standards. In addition to identifying and mitigating threats that could impact our business, we seek to maximize opportunities with a view to our own growth.

We adopt risk management in the development of our projects. Initially, the risks posed by the project and their respective impacts were included in the Integrated Schedule for GNA I, and the same methodology has been applied in the implementation of the GNA II projects.

To this end, we work with a specialized consultancy to review and classify the risks in terms of likelihood, impact, and other parameters, and each risk mapped was assigned a person responsible according to the area of activity.

In order to improve our governance and monitor possible threats with potential to impact the viability of our business, the health and safety of our professionals, the environment, our own image and that of our shareholders, we began to adopt corporate risk management, in synergy with the control and monitoring in place during the development of our projects.

In 2023, we made the first revision of the Corporate Risk Standard, which sets out guidelines, methodology, and the main terms related to risk management and defines the corporate classification of the risks inherent in our business.

Through our Operational Risk Management Program, we map and record the company's greatest risks and indicate how they should be dealt with and controlled.



CYBERSECURITY

The transformative evolution in cybersecurity marked GNA's journey in 2023 by bringing in processes, technologies, and people training to advance on this front. The necessary recommendations were implemented to comply with specific security regulations, such as ANEEL 964, Operational Routine of the Operator of the National Electric System (ONS) RO-CB.BR.01, and the ISA/IEC 62443 standard aimed at the industrial operating environment, in addition to vulnerability tests for the corporate environment, which allowed us to ensure the security of our structure and improve it.

We started a cybersecurity awareness program for all employees and third parties working at GNA's facilities, structured in episodes or "waves", with content made available in videos, presentations, and online texts. Tests were used to evaluate and demonstrate learning, as well as to encourage what we call "cyber attitudes", such as safe actions, knowledge sharing, tips for improving the security of the environment, and pinpointing risks.



MEMBERSHIP ASSOCIATIONS

GRI 2-28

We participate in the industry's main representative associations to strengthen our institutional position and strengthen relationships:

- ABRAGET (Brazilian Association of Thermoelectric Generators)
- ABRACEEL (Brazilian Association of Energy Traders)
- APINE (Brazilian Association of Independent Power Producers)
- ACRJ (Rio de Janeiro Trade Association)
- IBP (Brazilian Institute of Oil, Gas, and Biofuels)
- UN Global Compact - Brazil Network, in all four areas: Human Rights Action; Climate Action; Anti-corruption Action; and Communication and Engagement Action.



Healthy and prosperous relationships

HIGHLIGHTS OF THE SECTION

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ESG pillars:

→ S (Social); G (Governance)

Material topics:

→ Workforce management; Occupational Health and Safety; Diversity & Inclusion; Community: local workforce

Capitals of the Integrated Reporting methodology:

→ Human, social and relationship



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HEALTHY AND PROSPEROUS RELATIONSHIPS

GRI 3-3

Caring for people's well-being is an ongoing concern on all fronts of action. The pursuit of an increasingly better working environment is an ongoing commitment at GNA.

Both experienced people and young talent take part in our activities, fostering an environment in which everyone contributes knowledge, exchanges points of view, and makes room for new ideas. This is an ongoing effort to value people and strengthen our culture, which is recognized by the market year after year.

In 2023, for the fourth consecutive year, we received the seal of one of the Best Companies to Work For in Brazil, according to the global consultancy Great Place to Work (GPTW). For the second year, we were also included among the Best Companies for Women to Work For in the national DE&I ranking. In Rio de Janeiro, we had a double celebration: third year in a row included in the RJ ranking and highlight in Emotional Health. To choose the companies, GPTW analyzes practices related to people management and organizational climate, as well as the results of a climate survey answered by the company's employees.

GPTW supports us in measuring the results of our efforts to manage all the people involved in our activities, which are an essential part of our business strategy.

Climate survey
84% employee adherence
and GNA obtained 79 points,
2 less than in 2022.

Hybrid model

In 2023, we followed the hybrid work model implemented in November 2022 and adopted the open space concept, with modern integrated spaces to promote connection and sharing between teams. In the GNAFlex program, employees receive a monthly allowance to help with expenses such as electricity and Internet for days spent in remote work.

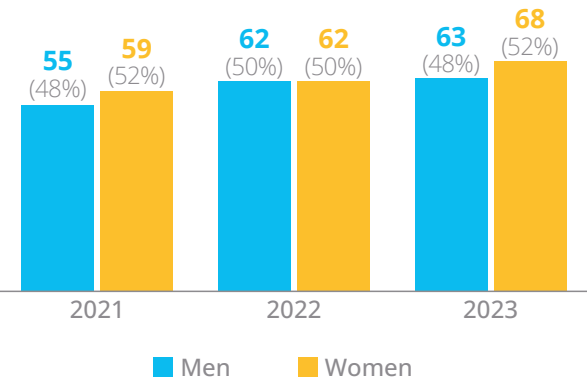


OUR TEAMS


GRI 2-7 | 2-8

We ended 2023 with 131 direct professionals, 48% of whom are men and 52% women, all hired in Brazil's southeast region. Trainees are hired through an integration agency and have no direct employment relationship, nor do non-employee directors. At the GNA II construction site, another 5,205 subcontractors were allocated to the construction sites of the GNA II TPP and 500 kV transmission line.

Direct employees by gender



131 direct professionals in 2023.



Rate of new employees hires and turnover

GRI 401-1

New hires	Total hires			Rate of new employee hires		
	2021	2022	2023	2021	2022	2023
By age group						
Under 30	6	12	9	32%	55%	39%
30 to 50	9	16	22	10%	17%	23%
Over 50	0	0	2	0%	0%	18%
By gender						
Men	9	15	16	15%	24%	25%
Women	6	13	17	10%	21%	25%
By region						
Southeast	15	28	33	13%	23%	25%

Terminations	Total terminations			Turnover rate		
	2021	2022	2023	2021	2022	2023
By age group						
Under 30	5	2	5	26%	9%	22%
30 to 50	13	19	17	15%	20%	18%
Over 50	4	2	2	40%	22%	18%
By gender						
Men	19	12	13	32%	19%	21%
Women	3	11	11	5%	18%	16%
By region						
Southeast	22	23	24	19%	19%	18%



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COMPENSATION AND BENEFITS














GRI 401-2

For company employees, we offer a competitive remuneration package that favors internal equity, promotes meritocracy, and aims to attract and retain diverse talent. The base salary is the same for men and women who work in the same position, but there may only be variations depending on the levels of seniority and maturity of each professional. We regularly conduct salary surveys to check where we are positioned in relation to the market and to keep our practices current.



In December 2023 we launched GNAPrev, our new private pension plan, **designed to offer our employees the opportunity for future financial planning** with co-participation from the company.

Other benefits we offer our employees are:

 Food voucher	 Meal voucher	 Hybrid work allowance (GNAFlex)	 Personal Support Program
 Christmas voucher	 Extended parental leave	 WellHub	 Life insurance
 Health and dental plans	 Daycare allowance	 Birthday day off	 Short Friday for Father's and Mother's Day
 Profit-sharing program (PPR) for FTE employees and bonuses for statutory directors			



Parental leave

GRI 401-3

	2022	2023
Total number of employees entitled to take paternal leave	124	131
Men	62	63
Women	62	68
Total number of employees who took paternal leave	4	3
Men	0	1
Women	4	2

Return to work and retention rates of employees that took parental leave

GRI 401-3

	2022		2023	
	Total	Return to work rate	Total	Return to work rate
Total number of employees that returned to work after parental leave ended	11	100%	3	100%
Men	4	100%	1	100%
Women	7	100%	2	100%
	Total	Retention rate	Total	Retention rate
Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work	4	80%	10	91%
Men	1	100%	4	100%
Women	3	75%	6	86%

Quality of Life

GRI 403-6

We encourage the well-being of everyone in order to achieve a balance between personal and professional life. To this end, at the end of 2023 we launched the Energizar Program, which is based on five pillars: physical, emotional, financial, intellectual, and social well-being.

This breakdown was based on the concept that health includes well-being, and the idea is to create an environment that promotes an organizational culture that values people and recognizes the importance of balancing personal and professional needs.

GNA helps employees gain access to health services and programs by adopting effective means of communication, integrating health benefits, offering flexible working hours, and partnerships with service providers. By supporting these health promotion services and programs and making them accessible, we understand that we are helping employees to adopt healthy lifestyles and deal with health risks, thereby improving their overall well-being and quality of life.



Social Energy: Encouraging leisure activities and social interaction



Intellectual Energy: Stimulating participation in cultural and development activities



Physical Energy: Actions associated with body, health and safety: physical activity, healthy eating habits, preventive and safe behavior



Emotional Energy: Promoting self-knowledge, mindfulness, support in times of difficulty, meetings, and workshops



Financial Energy: Support and guidance for financial planning, setting goals, and consciously realizing dreams

Among the actions already consolidated, we also have GNA Family Day and Children's Day at the Porto do Açú office, when we open our doors to welcome our employees' guests, showing them around GNA I, GNA II and the Terminal.



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APPRECIATION OF PEOPLE

GRI 3-3 | 404-3

Our managers are encouraged to maintain an open dialog with their employees, even outside the official feedback period.

Our corporate goals are expressed in individual goals for all hierarchy levels, guaranteeing the clarity of the expected results for each employee in their contribution to our strategy. In 2023, for example, leadership contributed to the development of the panel of goals for the Executive Board during one of the Leadership Meetings. After this panel, employees organized their own goals on the People Management Portal, aligned with the goals of the company and the Executive Board.

Progress in meeting targets is assessed in our annual performance appraisal cycle, which also includes behavioral assessments. The purpose is to assess everyone's adherence to our culture, taking into account feedback and the individual development plan. The performance management process is an important initiative for merit-based salary increases and short-term incentive payments.

Employees who received regular performance and career development reviews

GRI 404-3

	Number			Percentage (%)		
	2021	2022	2023	2021	2022	2023
By gender						
Men	49	47	49	83%	76%	78%
Women	55	55	61	93%	89%	90%
By employee category						
Senior management	1	1	0	14%	10%	0%
Management	21	20	19	100%	100%	95%
Coordination	16	15	14	100%	94%	100%
Employee	66	66	77	89%	85%	87%

At GNA, the participation of leadership in cascading information occurs at different levels, such as:

- ↗ **Weekly meeting of the Executive Board** to discuss and align strategic topics.
- ↗ **Monthly meeting of managers** to bring managers from various areas and senior management closer together.
- ↗ **Half-yearly face-to-face meeting (Conectados)**, one day to promote integration and strengthen ties between employees. The location can vary between the Port of Açu and Rio de Janeiro. The program includes a chat about our business and a visit to the projects in operation and under implementation (when held at the Port of Açu), and, at the end, a celebration and get-together is held.
- ↗ **A quarterly face-to-face chat with the Executive Board** to update the team on the company's developments and prospects. These meetings alternate between the offices in Rio de Janeiro and Port of Açu, with real-time streaming over the Internet. .



Breakfast with the CEO

We launched this initiative in 2023 by holding a monthly chat with our CEO, Emmanuel Delfosse. **It's an opportunity for a candid and transparent dialog about our market, the moment of the company and our future, and to share career experiences.** Employees sign up and there is a prize draw for participation in this meeting.





Communication: more connection and information

To expand our channel strategy and promote more effective communication, we launched GNA+, our intranet. GNA+ gathers, in one single place, the platforms available to employees: Compliance Platform, GNA Academy, Cybersecurity Program, Employee Portal, etc., as well as news, calendar of activities, bulletins, institutional material, and employee’s handbook, and other information.



COMMUNICATION CHANNELS

GNA+ strengthens our suite of communication channels, giving our internal audience quick and easy access to information and data concerning our activities. Our channels include:

GNA INFORMA

Main internal communication channel for company news, sent by email.

GNA EM PAUTA

Bulletin sent every two weeks by email containing the highlights of the period.

CORPORATE TV

Select news in short video format on the monitors installed in the common areas of the offices in Rio de Janeiro and Port of Açu.

CANAL GNALL (WHATSAPP GROUP)

Voluntary participation of active employees; created to share urgent notices and reminders about company topics.

JORNAL MURAL

Selection of the most relevant news items published in the bulletin and made available on the bulletin boards located in common areas of the offices in Port of Açu.

INSTAGRAM “GNA MAIS PERTO” (GNA UP CLOSE)

Official Instagram channel exclusively for active employees, with voluntary participation, where news, campaigns, photos, videos and event coverage are posted.

DEVELOPMENT AND TRAINING

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

One of our values is to develop individuals. We train employees through mandatory training and the development of technical and/or behavioral skills. Contractors are trained by their respective companies and receive training from our Health, Safety, and Environment (HSE) department.

We believe that leaders play a crucial role in our company, leading by example, motivating their teams and building a relationship of trust. Through UP—GNA's Leadership Program—we promote actions based on transparent communication and the development of our leaders.

In 2023, the program underwent changes, alternating alignment, strategy, development, and integration modules.

45 leaders
were trained in four
meetings in 2023.



Average hours of training per year, per employee

GRI 404-1

	2021		2022		2023	
	Hours	Average	Hours	Average	Hours	Average
Employee category	1,796.5	15.8	3,680.5	30.2	17,641.5	264.6
Senior management	9.5	0.1	56.5	0.5	176.5	0.9
Management	207.5	1.8	419.0	3.4	3,715.6	7.7
Coordination	192.5	1.7	241.0	2	5,184.7	15.4
Employees	1,387.0	12.2	2,964.0	24.3	8,565.7	4.0
Gender	1,796.5	15.8	3,680.5	30.2	17,642.5	264.6
Men	1,007.5	8.8	1,430.0	11.7	4,771.1	75.4
Women	789.0	6.9	2,250.5	18.4	12,871.4	189.17

Workshops and training

Our corporate training programs are applied by internal areas for the onboarding process of new employees, development of skills, regulations, and other subjects. For the continuous development of teams, we offer the **Academia GNA**, a corporate education platform.

Another initiative is called **Engrenagem (Cog)**, through which our employees can act as knowledge multipliers. These are meetings held every three months in Rio de Janeiro and at the Port of Açú, either online or in person, where employees share information about our business, the market and/or techniques and programs that help make daily activities easier.

Leadership Meeting

Reformulated in 2023 to align strategy with development, the meetings addressed, among other things, the development and implementation of goals, budget, communication, and collaboration.

In meetings with the Executive Board and leadership, we started using Slido, a real-time communication tool that allows people to ask questions during the event, with the possibility of remaining anonymous if so they wish.

Many moments of recognition for special projects, activities, or tackling challenges are held during the meetings with managers. This is the time for leadership to give recognition to team efforts and dedication in achieving results.

In addition to these meetings, recognition of teams takes place during celebrations—for example, a celebration was held in November 2023 for the milestone of 11 million hours worked without lost-time accidents at the GNA II TPP works. Our leadership gave special thanks to those involved in the construction work.



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DEVELOPMENT AND TRAINING

Human rights

GRI 3-3

We conduct training on human rights as an essential measure to ensure that infrastructure projects advance in a sustainable manner, taking into account the well-being of those affected and respect at all stages of the process.

In 2023, security guards from Consórcio Geração Açu, formed by the companies Andrade Gutierrez and Siemens Energy, participated in the initiative and learned about the skills needed to deal with people during the construction of GNA II TPP. The same training was given to all of Railec's security guards, for the EPC for the 500 kV transmission line. At GNA I TPP, all security guards were trained on human rights.

They were all instructed about discrimination based on characteristics such as race, ethnicity, gender, religion, sexual orientation, or any other form of differentiation.

We also advised on the appropriate use of force, using non-violent approach techniques, and on not tolerating abuses and violations of people's rights. With practical examples of situations of conflict, the debates emphasized the need to listen and respond to the concerns and demands of local communities.



Individual Development Plan (IDP)

A management tool to define and monitor our employees' development objectives for their current job position or for the next steps in their careers.

The IDP is developed by the employees and reviewed by their managers. We use the 70:20:10 methodology, considering learning in three stages: 70% from their own experiences and professional life; 20% from informal learning and interactions; and 10% from formal training.

Based on the actions mapped, HR assesses training needs in common within GNA in order to eventually provide corporate initiatives. IDP is also one of the requirements for granting training subsidies.



DIVERSITY, EQUITY, AND INCLUSION

GRI 3-3 | 406-1

We value diversity and social inclusion, promoting equity and equal opportunities, seeking to ensure a work environment where everyone feels safe and respected. We are connected to people and seek to build a more inclusive future, with freedom and authenticity, a commitment expressed on our institutional website through our Diversity Manifesto.



We encourage personal and professional growth, a key factor in sustainable business development. To this end, we follow the guidelines set out in the Sustainability Policy and the Code of Ethical Conduct and do not tolerate discrimination of any nature. Since 2021 we have in place a Diversity and Inclusion Program, which defines our priorities for each year. Through this program, we make commitments, develop people in this area, and adapt various processes so that everyone has equal opportunities.

Sustainability Policy



Code of Ethical Conduct



Women's 2023 World Cup

At GNA, we support gender equity on all fronts, from industry to sports. During the Women's Football World Cup, we decorated our areas in the spirit of the competition and invited the entire GNA team to support and cheer on our team.

In 2023, we created the Diversity & Inclusion Committee and invited all interested people to voluntarily take part. The group's objective is to come up with strategic actions to raise awareness and promote diversity and inclusion within the company.

Throughout the year, we conduct numerous campaigns, including awareness-raising initiatives, training and chats at GNA and in the communities.

Some of the main topics are:

- International Women's Day,
- Autism Awareness,
- Lilac August (for the end of violence against women),
- Fight for PwDs Day, and
- Black Awareness Day.



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DIVERSITY, EQUITY, AND INCLUSION

Diversity & Inclusion Week

In addition to working on thematic campaigns, every year we dedicate an entire week to debating and raising awareness among our employees on issues related to D&I in the corporate environment. In 2023, we held the 2nd Diversity & Inclusion Week, focusing on lectures and content to encourage reflection on each person's role in fighting discrimination and building a more equitable society.



Diversity and inclusion
can be seen on all
our work fronts.



Our program is in line with the guidelines set out by UN Women, whose aim is to unite, strengthen, and expand efforts in defense of women's rights and to boost women's leadership and economic empowerment.

Talks and initiatives were held regarding the topics of Race, LGBTQIA+, Gender, and PwD. The activities included a game with the Thermometer of Privilege technique, an experiment designed to make people reflect on inequalities in society. The purpose of the game was to measure each person's level of privilege according to a temperature scale from 0 °C to 100 °C, where the hotter the temperature, the greater the privilege.

Commitment



We voluntarily participate in global agreements and have initiatives in place to increase gender equality:

Women Empowerment Principles – WEPs

UN Women and UN Global Compact initiative to promote gender equality and eliminate discrimination against women.



Business Coalition for Racial and Gender Equity

An initiative of the Ethos Institute, of the Center for the Study of Labor Relations and Inequalities (CEERT), and of the Institute for Human Rights and Business (IHRB).



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We make a major contribution to strengthening gender equity in the sector and in society. This is a cross-cutting issue in our campaigns, training courses, and programs. We constantly seek to raise awareness about this topic among our employees and apply practices that value the role of women in society.

In this sense, in 2023 we completed the **first women's mentoring class** in partnership with LHH Consulting, with the aim of boosting female employees' leadership through the development of women with identified potential. Five women took part and, at the end of the program, two of them were promoted to coordination and management levels.

At GNA, our staff currently consists of **52% women, 31% of whom are in leadership positions**, and we are proud to have been selected as one of the best companies for women to work for two years in a row, according to the GPTW Ranking.



Gender-Based Violence Risk Management Program

One of the management tools of our Integrated Management System (IMS), this program is guided by five principles: ease of reporting and investigation; support for victims; zero tolerance for discrimination; awareness and engagement; and education and training. The program received international recognition for the case study by the International Finance Corporation (IFC), a member of the World Bank Group.

In the social area, we continue to value initiatives centered on expanding access to knowledge and generating income as vectors for the transformation of society.

Second edition of our Professional Qualification Program, completed in 2023

6 free technical courses



362 professionals trained

44% of them women



Learn more about the Professional Training Program in the **Responsible and Shared Value** section on page 67.



GRI Annex
Data on Diversity
GRI 405-1



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HEALTH, SAFETY, AND WELL-BEING

GRI 3-3 | 403-1 | 403-2 | 403-3 | 403-4 | 403-5

We are committed to the health, safety, and well-being of everyone who work on GNA's projects. Attitudes such as caring and responsibility are an integral part of our culture. For this reason, we regularly conduct risk analysis and field inspections, as well as health and incident prevention campaigns.

In this scenario, the positive results at GNA I continue to be a benchmark for improving the health and safety management tools. In our first plant, construction required a significant number of man-hours exposed to risk; nevertheless, the work was successfully completed.

25 million
man-hours without a
lost-time accident

throughout the entire GNA I project
(LNG Terminal, TL, and TPP).

The initiatives were replicated in 2023 for the construction of the GNA II TPP, the Campos 2 substation, and the 500 kV transmission line.

11 million
man-hours worked without
a lost-time accident

throughout the entire GNA II
construction work
(TPP, substation, and TL)

To underscore the significant results in the area of safety, in 2023 we reached the milestone of **more than 1 million man-hours of exposure to risk without lost-time injuries during the operating phase of the GNA I project and more than 12 million man-hours of exposure to risk without lost-time injuries during the construction phase of the GNA II project.**

We held a celebratory event with the teams and launched a document with Process Safety Fundamentals and the VAR Program (See, Act, and Record, in the Brazilian Acronym), which aims to streamline the response to situations that pose safety risks. This way, anyone can record unsafe behavior or conditions identified on GNA facilities using a QR Code. The program allows monitoring the correction of the problems reported.



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HEALTH, SAFETY, AND WELL-BEING

Efficient management

GRI 403-8

We make sure that risk management is an integral part of our organizational processes, with a view to improving performance in safety, people's health, asset integrity, legal and regulatory compliance, public acceptance, environmental conservation, project management, efficiency in operations, governance, and reputation.

We develop our calendar of training courses and campaigns in an integrated manner with the project's contractors, so that GNA's safety guidelines are incorporated into the practices of all companies working on our projects.

With the help of a specialized technical consulting, we manage the legal and technical requirements regarding the quality, health, environment, social responsibility, and safety of our activities.



In 2023:

20 training courses with specialized consultants



116 training hours



588 participants from GNA and contractors



All incidents that occur at our facilities must be reported, classified according to severity and communicated to the Sustainability area through a Preliminary Notification of Incident (NPI). The recording of essential information, followed by the investigation of such events, allows corrective actions to be taken to avoid the recurrence of similar situations in operations.

The indicators are verified on a weekly basis and presented to the Executive Board. Every month, we present the previous month's report to the Advisory Committee and, quarterly to the Board of Directors. All indicators are rigorously monitored by the HSE area, which periodically prepares a critical assessment, verifies the aspects for improvement, and defines an action strategy.

Our management approach is in line with the highest international standards. We follow the performance standards and guidelines established by the International Finance Corporation (IFC) and the World Bank's Environment, Health, and Safety (EHS) Guidelines. Despite not yet holding ISO 9001, ISO 14001, and ISO 45001 certifications, our management system has been structured using these requirements as a reference.

Our health and safety management system covers all workers, projects, and activities for which GNA is responsible. In 2023, considering a total of 7,939 workers, 673 at GNA I and 7,266 at GNA II, 100% were covered by our occupational health and safety management system.



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HEALTH, SAFETY, AND WELL-BEING

Process safety

GRI 403-7

In industrial process safety, our management tools follow the guidelines of institutions such as the American Institute of Chemical Engineers (AIChE), Center for Chemical Process Safety (CCPS), the American Petroleum Institute (API) and the International Association of Oil and Gas Producers (IOGP), which allows for a detailed analysis of incidents and reinforcement in accident prevention.

We carry out daily planned field inspections with a positive approach to different health, safety, and environment (HSE) issues, with the goal of assessing the percentage of compliance of systems, areas, machinery, and equipment, reducing exposure to unsafe conditions and risky behaviors that could contribute to incidents.

Using the Obrasoft system, technical team uses tablets to carry out verification tasks directly in the field and update control panels in real time. This practice reduces the need to transfer information from paper to the online system, minimizing the risk of errors and saving time.

This approach allows technical teams to **dedicate more time to supervising working conditions at the thermal power plant, transmission lines, and substations. As well as improving operational efficiency, this measure reflects our commitment to safety, sustainability, and the integrity of our operations.**

Our variable pay considers **five proactive HSE indicators:**

- 1 Number of planned safety and environmental inspections
- 2 Number of HSE Walkdowns
- 3 Number of audits of annexes of HSE agreements with contractors
- 4 Number of hours of health and safety training
- 5 Number of emergency drills

Occupational risks

In our operations, we use various tools to identify, assess, and respond to occupational risks in the construction and operation of industrial plants, such as:

- Development, review of risk studies during the design and operation phases of assets, and managing their recommendations.
- Definition and management of applicable legal requirements, using a specific platform (Greenlegis).
- Definition of applicable HSE requirements and assessment of critical suppliers in terms of compliance with the requirements of the HSE annex.
- Systematized process for the mobilization of workers and equipment.
- Control of mandatory training, pursuant to legal requirements or internal rules.
- Access control of operational areas and projects.
- HSE onboarding and defensive driving training.
- Awareness raising campaigns and actions based on the different risks and phases of the projects, such as campaigns on hazardous energy, hand care, simultaneous activities, and working in confined spaces.
- Development of Job Safety Analysis and Work Permit Process.
- Control of hazardous energy using a lockout/tagout system.
- Carrying out safety walkdowns by leadership (HSE Walkdown).
- Holding weekly and monthly HSE meetings (HSE Committees and Forum).
- Managing the use of personal protective equipment (PPE) and collective protective equipment (CPE).
- Development of drills for emergency training.
- Incident investigation process and follow-up on recommendations.

Good practices

GRI 403-9

To increase employee awareness, throughout the year we do regular reviews of risk studies, carry out Daily Safety toolbox talk (DDS), provide face-to-face and online training through the GNA Academy, run HSE campaigns and actions, and hold emergency drills.

We fully embrace safe working initiatives, such as job safety analysis, work permits, lockout-tagout, planned HSE inspections, leadership inspections, and assessment of the annex to the HSE agreement for critical contracts. All operations are linked to the management systems of the contractors.

During onboarding, our employees are instructed to use resources such as the right to refuse work, meaning that they can refrain from starting an activity or stop it if they perceive a risk that is not adequately controlled, or if they feel they are not fit or healthy enough to do the work. Our badges with a QR Code gather information on the identity and work skills of each employee, allowing us to monitor the completion of safety training, which complies with IFC standards and legal requirements.



QR Code

At the start of the contract, the company is registered in the Greenlegis system. Once registered, it can include the documents relating to the company and its employees for approval. All documents are assessed by our HSE team and, when approved, badges are issued in compliance with the requirements of the Brazilian General Data Protection Law (LGPD). These badges can be tracked using a QR Code that shows the employee's history throughout the project.

GNA also monitors these indicators for workers who are not employees.

Workers who are not employees

	Number			Rate		
	2021	2022	2023	2021	2022	2023
Fatalities as a result of work-related injury	0	0	0	0	0	0
High-consequence work-related injuries (excluding fatalities)	0	0	0	0	0	0
Recordable work-related injuries	2	2	17	0.64	0.44	1.63
Number of hours worked	3,131,829	3,381,668	10,448,833			



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HEALTH, SAFETY, AND WELL-BEING



All employees are covered by the occupational health and safety management system. We have 24-hour outpatient clinics and ambulances available to respond to emergencies involving employees working in construction and operations.

Our committees address health, safety, and environmental issues as well as legal requirements in weekly meetings to ensure that the actions identified and discussed are properly addressed. We resort to campaigns, toolbox talks, training, and meetings to consult and inform direct employees and contractors about decisions relating to occupational health and safety.


Through the GNA Academy, all training courses provided to employees are available in streaming format, including training on occupational risks, hazardous activities or situations.

Our concern extends to external impacts, such as those related to traffic, a topic addressed in campaigns promoted with other Port of Açu companies. In 2023, safety blitzes were carried out with guidance on road traffic and the possible presence of wildlife on the road, as well as instructions on safer driving.

In 2023, there were no fatalities or lost-time accidents involving company employees or contractors.



There were no occupational diseases in the period involving company employees or contractors.



Leadership and safety

The consistent presence of managers at construction sites and in operations to discuss safety issues contributes to everyone's commitment to safety. The leadership of GNA I and GNA II TPPs performed 41 inspections throughout 2023 to verify compliance with health, safety, and environmental requirements.

Leadership inspections are held to reinforce management's commitment to health and safety. The team is made up of area managers responsible for construction, PMO operations, HSE and members of the Executive Board, who visit GNA's facilities on a monthly basis to identify risky behavior and unsafe conditions for workers.

Campaigns

In 2023, we organized several campaigns to raise awareness among employees about safety precautions at our projects. Every one to three months, we cover topics such as hand care, handling loads, working at heights, hazardous energy, confined spaces, and fire lines. We innovated with the participation of employees' families, through video testimonials covering the topics.



Campaigns on health, safety, and well-being


Sustentabilidade, Segurança e Bem-estar

Janeiro
BRANCO

MÊS DA SAÚDE MENTAL E DO BEM-ESTAR

Quer saber em que a Ergonomia pode ajudar na Saúde Mental?

Venha descobrir no dia **31/01**, na webinar com a empresa Saúde Pelas Mãos, parceira da GNA, sobre **"Síndrome de Burnout - Como a Ergonomia pode contribuir"**, às 10 horas.



GNA

January

White January
Mental health care

Sustentabilidade, Segurança e Bem-estar

Dê um gás no seu CARNAVAL!

Se liga nos dicas que preparamos para te ajudar a se divertir ainda mais!
Você que vai curtir os dias de folia, **FIQUE ATENTO!**

Mantenha-se hidratado!	Evite fumar e consumo de bebidas alcoólicas.
Use protetor solar chapéu e roupas leves.	Respeite sua voz!
Mantenha o nível da música baixo.	Alugue um Dragão, não!
Convide beber, não beber.	Respeite as leis de trânsito.

Que a alegria do seu carnaval dure o ano inteiro.
Te esperamos na volta!

GNA, Wyley, e outros parceiros.

February

Conscientious Carnival
Focusing on sexually transmitted infections (STIs)


Sustentabilidade, Segurança e Bem-estar

Webinar alerta sobre cuidados contra doenças parasitárias e infecciosas

Doenças transmitidas por **pulgas e carrapatos, doenças diarreicas e leptospirose** podem trazer sérios riscos à saúde se não forem tratadas adequadamente.

Para alertar sobre os cuidados e prevenção, a área de HSE em parceria com o **Hospital Albert Einstein** promove no dia **16/03**, quinta-feira, às 11h, webinar com especialistas sobre o assunto.

Sua presença é importante! Participe!



GNA

March

Noise-related hearing loss

International Women's Day

World Water Day

Sustentabilidade, Segurança e Bem-estar

Vacinação contra Gripe

Cuidar das pessoas é uma prioridade para nós! Anunciando o início da nossa campanha anual de vacinação contra influenza para todos os colaboradores, seus dependentes do plano de saúde e estagiários.

Montaremos pontos de vacinação em nossos escritórios, sendo Porto (implantação), dia 26, e do Rio, dia 28. Esta opção é válida apenas para os colaboradores e é preciso formalizar o seu interesse no formulário ao lado.

Todos os dependentes e aqueles não puderem comparecer nas datas acima já podem tomar a vacina na Clínica Vacor, que possui 14 unidades no Rio, Região Metropolitana e em Campos.

Para maior comodidade, faça o agendamento online:
vacina.me/agendamentos.com.br/agendamviro/

Não deixe de se vacinar! O imunizante protege contra a gripe causada por quatro subtipos do vírus influenza, incluindo o H3N2, responsável pelo surto de gripe no início deste ano.

GNA

April

Blue April
Autism Awareness Month

Green April
Prevention of accidents at work and occupational diseases

Restinga Protection Day

World Day for Health and Safety at Work

Influenza vaccination campaign

Sustentabilidade, Segurança e Bem-estar


31 de Maio - Dia Mundial Sem Tabaco

Segundo a Organização Mundial de Saúde (OMS), o uso do tabaco é fator de risco para as quatro principais **Doenças Crônicas Não Transmissíveis (DCNTs)** no mundo: **doença cardiovascular, doença respiratória crônica, câncer e diabetes.**

Você sabia que a GNA tem um Programa de Apoio Pessoa? Então que tal se juntar ao nosso Programa de Apoio Pessoa? É uma oportunidade para quem quer parar de fumar? Procure a área de Saúde Ocupacional para saber como acessar o apoio.

Cigarros eletrônicos
De acordo com pneumologistas, os níveis de toxicidade dos cigarros eletrônicos são tão prejudiciais como os do cigarro convencional.

Apesar de não haver combustão, há liberação de substâncias químicas perigosas, material particulado, altas concentrações de nicotina, quase 2 mil substâncias tóxicas, muitas delas cancerígenas, além da exposição a metais pesados.



GNA

May

Yellow May
Prevention of Traffic Accidents

World Headache Day

International Biodiversity Day

World Hypertension Day

Prevention of Forest Fires

Sustentabilidade, Segurança e Bem-estar

Febre maculosa é tema de webinar com Einstein na 5ª feira

Na quinta-feira, 22/6, a infectologista **Emy Akiyama Gouveia, do Einstein**, vai trazer informações e sanar todas as dúvidas sobre a **Febre maculosa**, também conhecida como **doença do carrapato**.

Não perca! O bate-papo será às 14h.



Sua participação é importante!

GNA

June

Green June
World Environment Day

Campaigns on health, safety, and well-being



July

➤ National Work-Related Accident Prevention Day



August

➤ Lilac August
Raising awareness to end violence against women

➤ Fight Against Smoking

➤ Orange August
Fight against fires




September

➤ Yellow September
Suicide prevention

➤ Arbor Day

➤ Respiratory Protection

➤ International Coastal Cleanup Day




October

➤ Pink October
Breast cancer awareness

➤ Wildlife Week

➤ Handling and Storage of Chemicals

➤ Internal Week for the Prevention of Accidents at Work (SIPAT)



November

➤ Blue November
Prevention and awareness of prostate cancer

➤ Integrated SIPAT at the Port, in collaboration with partner companies



December

➤ Red December
Prevention of STIs

➤ Blood drive

Health and safety projects for 2024

To further improve our safety management, several initiatives are planned for 2024.

These include:

- Prepare emergency drills with community involvement.
- Include new course formats in the GNA Academy.
- Improve the monitoring of skills management in contractors.
- Plan and implement a program for inspecting living quarters, with the creation of a multidisciplinary group to check health, safety, the environment, and regulatory standards.
- Implement the Process Safety Fundamentals.
- Implement the actions of the Energizar Program, GNA's well-being program.
- Implement IOGP's Life Saving Rules.



RESPONSIBLE SUPPLY CHAIN

GRI 2-6 | 3-3 | 203-2 | 204-1 | 308-2 | 408-1 | 409-1 | 414-2

In 2023, our supply chain consisted of more than 400 suppliers of materials (office supplies and IT infrastructure equipment, among others) and services (engineering, legal, communications, facilities, and audits), representing 39 macro-categories according to the classification developed for the Social and Environmental Criticality Matrix.

Considering the last two years, we have approximately 650 active suppliers on our list and, in GNA's supply chain, 12% of the suppliers engaged in 2023 are local. Of the total spent on suppliers in the year, 6.2% was on local suppliers (cities of Campos dos Goytacazes and São João da Barra, both in Rio de Janeiro).

Our transparent, ethical, and responsible management of the supply chain uses pre-qualification criteria in our procurement processes, in compliance with regulations established according to best market practices. Through the Sustainable Supply Chain Committee and benchmarking, and the support of a consulting firm, we discuss, ensure, and monitor the social and environmental aspects that are taken into account at all stages of the procurement process for materials and services.

The following areas take part in this committee: Procurement, Environment, Social Responsibility, Compliance, Contract Management, and Internal Controls.

In 2023, our focus in this area was on building the social and environmental risk matrix and defining a risk mitigation management plan. We analyzed the potential positive and negative impacts of the goods and services acquired by GNA, considering the size, nature and complexity of the supply chains in the environmental, social, human rights and governance areas.

We use background checks in procurement processes to approve and subsequently select qualified companies with experience and service capacity and that meet the legal, financial, reputational, technical, and commercial prerequisites. In 2023, 100% of contracted suppliers underwent a social and environmental risk assessment (social and environmental risk analysis and due diligence) and compliance assessment, and no supplier was identified as causing significant social or environmental impacts.

We remodeled the Procurement coordination by restructuring the Intelligence area, which has been implementing and improving new tools, such as Power BI, to gather and monitor performance indicators related to supplier management. We also revised the Standard, the Procedure for the Procurement of Services and Materials, and the Local Procurement Plan (LPP), a plan for the development of local suppliers.

As part of the action plan for supplier management, in the form of a pilot project for the supplier performance evaluation process, we conducted the first evaluations with two suppliers from the IT and Administrative areas.

We have specific regulations for supplier relations:

- Code of Ethical Conduct
- GNA-NOR, SUP.001 – Standard for the Procurement of Goods and Services
- GNA-PRC.SUP.001 – Procedure for the Procurement of Goods and Services
- GNA-PLA.SUP.001 – Local Procurement Plan (LPP)

Supplier development was also on the agenda in 2023 through the Capacita Fornecedores (Supplier Training) Program, in partnership with SEBRAE. In addition to developing local micro and small enterprises to increase their revenues and, above all, help them become more mature and increase competitiveness in the market, the program also catered to the needs of our company, of Açu's Industrial and Port Complex, and of other companies in the region

Learn more about the Capacita Fornecedores program in the **Responsible and Shared Value** section, on page 66.

Responsible and shared value

HIGHLIGHTS OF THE SECTION

Communities	62
Social Investment	65

ESG pillar:

➔ S (Social)

Material topics:

➔ Community: health and safety; Community: human rights; Community: local development

Capital of the Integrated Reporting methodology:

➔ Social and relationship



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RESPONSIBLE AND SHARED VALUE

GRI 2-29 | 203-1

We are aware of our responsibility for building a fairer society, preserving the environment, and ensuring the well-being of people. For this reason, we have a transparent, ongoing, and candid relationship with communities, employees, outsourced companies, public institutions, residents' and fishermen's associations, non-governmental organizations (NGOs), and academic groups. We conduct business in connection with the collective interest, adopting ethical and responsible behavior.

We inform communities about our activities and the main risks and impacts (positive and negative) that could arise from our activities.

We have appropriate plans in place for each situation, such as:

- Social Investment Plan
- Stakeholder Engagement Plan
- Local Procurement Plan
- Local Hiring Plan
- Community Grievance Mechanism
- Emergency Plans
- Land Management Standard

In 2023, we did relevant social work for land easement/right-of-way of the 500 kV Transmission Line (GNA II TL). GNA is authorized to enter private areas to install and perform maintenance on the towers and cables. We conduct studies to monitor and understand the situation of each property in order to avoid any socio-economic impacts.

Learn more in the **Communities** topic on page 62.

We conduct an annual Perception Survey to gather information on how communities see and understand our activities. This allows us to review how we engage with communities and understand priority issues. In 2023, we conducted surveys in 12 different locations, with the participation of 688 people. In both the 2022 and 2023 surveys, employability was the main issue mentioned by the surrounding communities.



COMMUNITIES

GRI 3-3 | 413-1 | 413-2

All of GNA's operations have undergone social and environmental impact assessments, since the projects were only developed after being submitted to the state permitting process, with Environmental Impact Studies and public hearings being held with both the environmental agency and the population. Also, before starting our social investment projects, we conduct participatory research to understand the main needs of the communities and align them with our strategic objectives.




Since 2019, we have held community meetings to bring together representatives of the communities and the government. These meetings take place at the end of each year to strengthen relationships and report on the status and progress of the construction work, the social and environmental actions carried out and those planned for the coming period.

At the end of 2023, our meeting was held in three different locations, based on the proximity and ease of access of most of the communities in our area of influence. We answered questions about the evolution of our projects and future businesses, as well as ongoing projects.

These meetings and other communication tools are very important, since they help the communities take advantage of the opportunities generated by GNA's activities and know how to act in relation to the positive impacts, such as generation of jobs and opportunities, initiatives and events focused on environmental education, entrepreneurship and volunteer actions, as well as any possible negative impacts, such as loss and/or degradation of soil, changes in noise levels, contamination of soil and/or water resources, changes in air quality, and an increase in boat traffic.



During the year, in partnership with community institutions in the state of Rio de Janeiro, we carried out three environmental education pilot projects for courses and workshops, with a total of 61 participants:

		
ENTREPRENEURSHIP WITH PURPOSE	VALUING KNOWLEDGE IN TRADITIONAL AGRICULTURE	ENVIRONMENTAL EDUCATION AND YOUTH
Provided practical communication and entrepreneurship content to 21 craftswomen from the Laços de Amor Group in Barcelos to help them promote and sell their products and expand their partner network.	Promoted reflection on the experience of rural life for twenty 9th grade students from the Luiz Délio de Mendonça Municipal School in Cazumbá, understanding the importance of traditional knowledge and sustainable practices applied in agricultural production, which resulted in an audiovisual workshop with interviews with local producers.	Promoted practical community communication workshops for twenty 8 th and 9 th grade students from the Manoel Simões de Rezende Municipal School in the areas of Carvão, Chatuba, and Cantagalo to discuss the challenges experienced in the school setting and explore ways in which they could become more participatory.

We also organized several volunteer initiatives through AbrAçu, the Port of Açú Volunteer Program, which involves the companies that are part of this industrial and port complex. Some of the initiatives included donating food staples, donating blood, and organizing a winter clothing drive.



Relationship with fishermen

Every two months since 2019, we have held a Fishing Forum with representatives of the three fishing communities in our area of influence, representatives of civil society, and some of the companies located in the Port of Açu in order to have an ongoing dialog with this audience, discuss matters related to navigation safety, and define what actions GNA and the other companies in the Port can take to help improve the fishing activity in the region.

The first Fishing Forum of Northern Rio de Janeiro was held in 2023. Motivated by the discussions held at the Fishing Forum, the event addressed issues related to the different aspects of the participation of the artisanal fishing sector in the municipalities of the region. The aim is to expand institutional networking to form partnerships, seeking improvements and helping artisanal fishermen gain access to public policies.

Together with two other Port of Açu companies, we also take part in the Commercial Fishing Landing Monitoring Program to quantify the monthly production of commercial fishing in the fishing communities of Farol de São Tomé, in Campos dos Goytacazes, Atafona, in São João da Barra, and Guaxindiba and Gargaú, in São Francisco do Itabapoana.

The program collects information such as the place of landing, the name of the boat and the person in charge, the date and time of departure and return, the fishing gear used, the number of fishermen, the quantity of each species of fish caught, the costs and sale price, thus contributing to better management of the fishing activities in our area of influence.



Ongoing communication

We have channels for ongoing communication with communities. Through **Talk to GNA - Community**, anyone can submit grievances, suggestions, and comments about our work.



In addition to the website, we have suggestion boxes in Amparo, Barcelos, Barra do Açu, Cajueiro, Carvão, Mato Escuro, and Pipeiras, all in the state of Rio de Janeiro. We also have a toll-free number **0800 591 2094** and the GNA Dialogue Space, located in Cajueiro, which is open to the public on Tuesdays and Thursdays from 9am to 5pm.

Communications can also be sent via the Confidential Channel and by email:

 [canalconfidencial.com.br/
dialogocomacomunidade](https://canalconfidencial.com.br/dialogocomacomunidade)

 gna@canalconfidencial.com.br



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COMMUNITIES

Community
health and safety

We are committed to avoiding or minimizing risks and impacts on the health and safety of communities. To this end, we act from the planning stage right through to operations.

Throughout 2023, we carried out campaigns with awareness-raising actions and chats in the communities addressing a number of topics, including International Women's Day, Lilac August (for the end of violence against women), and Black Awareness Day.

Learn more about our annual health, safety, and well-being calendar in the **Prosperous and Healthy Relationships** section, on page 56. 🔍

We also run social and environmental campaigns to raise awareness and promote positive change in communities.

Learn more about our social and environmental campaigns in the **Conservation of Natural Resources** section, on page 74. 🔍



Emergency management

We have emergency plans in place for different scenarios in order to assess response capacity and effective actions, which includes identifying the human and material resources needed, internal and external communication flows, training, and drills.



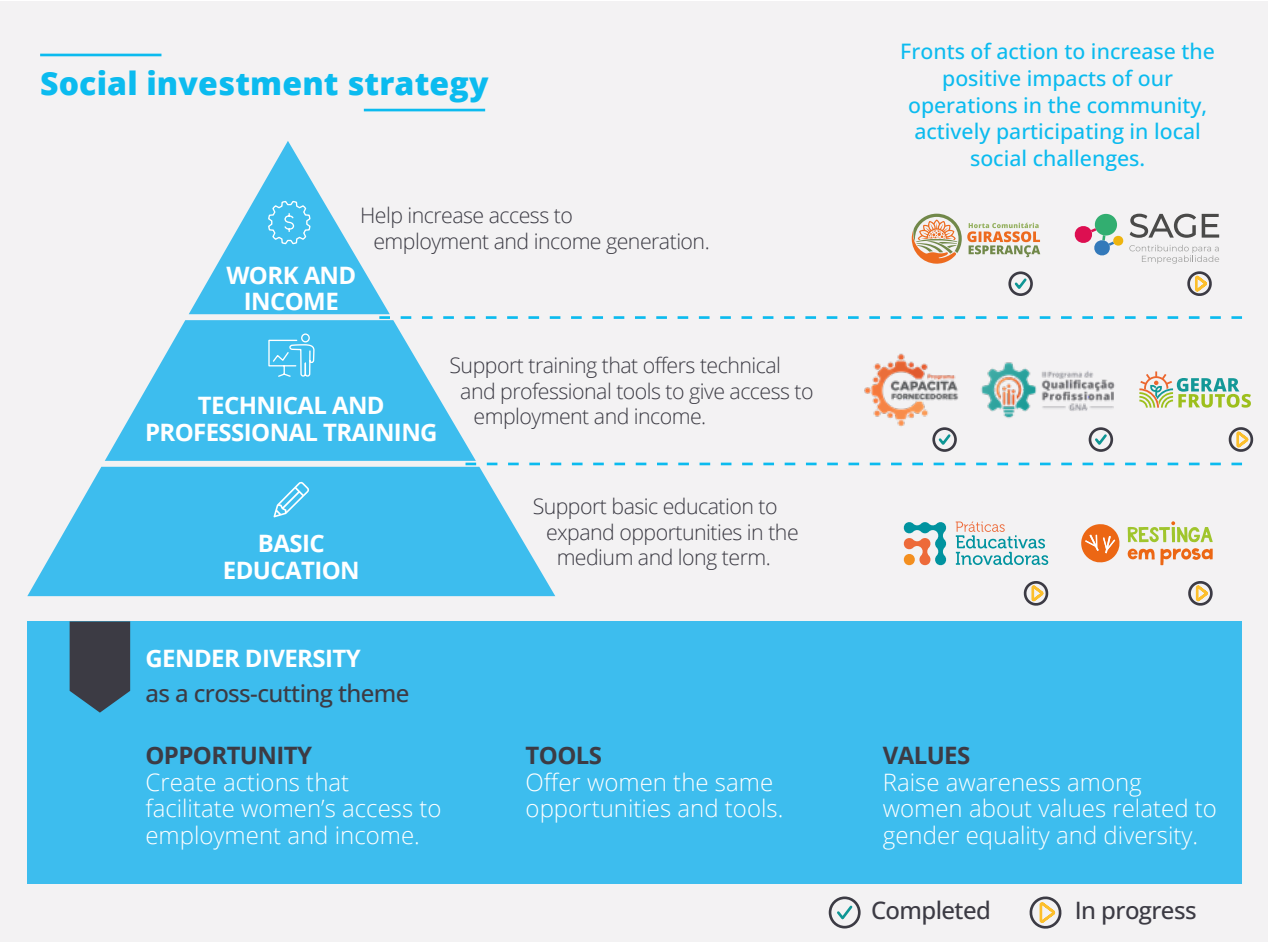
At the port complex, we participate in the Mutual Aid Plan (PAM - *Plano de Auxílio Mútuo*), which establishes collaborative mechanisms to increase response capacity in emergency situations. Emergency management includes drills involving the mobilization of external resources and the active participation of representatives from the Brazilian Navy, the Military Fire Department of the State of Rio de Janeiro, and Civil Defense. This joint collaboration strengthens our ability to respond to and prepare for emergency situations.



SOCIAL INVESTMENT

GRI 3-3 | 203-1

Our work in the field enables us to collect information from communities on social, economic, environmental, and institutional aspects, and thus make a participatory assessment of community needs. This initiative helps us develop our social investment strategy according to the reality, local interests, and materiality of the company, considering risks, impacts, and needs.



Work and income generation

Automated Employability Management System (SAGE)

We work to increase local hiring and contribute to income generation in the surrounding communities.

To support employability in the region where we operate, we helped update the Automated Employability Management System (SAGE), the result of a partnership between the city of São João da Barra, GNA, and Instituto Federal Fluminense (IFF) - Campos/São João da Barra, RJ.



The SAGE tool was created to improve and streamline the selection of candidates by companies operating in São João da Barra. The entire system was developed using local technology by IFF students, with support and funding from GNA. The process compiles, on a single digital platform, all resumes registered with the Job Pool of the city of São João da Barra, facilitating integration between candidates and hiring companies in the region.

The system has been operating since September 2019, and GNA funded the upgrade to the new version, which was completed in 2023. More than 36,000 resumes have been registered and more than 2,400 people have been hired with the support of the tool.



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Technical and professional training

Our social investment includes the provision of training tools so that people from the surrounding communities can increase their opportunities for work and income, whether in our company or in the job market. This is one way of putting shared value into practice, reinforcing local hiring and training.

➤ Local Supplier's Development Program

In this line of investment, we created the **Capacita Fornecedores (Local Supplier's Development) Program** in partnership with SEBRAE, which began in 2022 and ended in 2023. The program was created to encourage entrepreneurship and develop local micro and small enterprises (MSEs) in GNA's value chain by adopting effective management practices, aiming to improve their competitiveness and economic and financial sustainability. The Program lasted 18 months, alternating face-to-face and online meetings.

Participating companies operate in different sectors, such as food, construction, clothing, hospitality, technology, administrative and environmental services, and consultancies.

Among the program's initiatives, the two Business Rounds were attended by 200 micro and small enterprises and a survey conducted about the events showed that 98% of the participants were satisfied. According to SEBRAE RJ, a total of R\$50 million in business opportunities were identified.



255
micro and small enterprises
from the northern region of Rio de Janeiro took part



2 Business Rounds held

15 MSEs
received
individualized
support

900+ hours
of specialized
consultancy

73%
of the 15 MSEs
increased their total business
turnover by around 25%



Zero dropouts
from the Program
the 15 MSEs stayed from the
beginning to the end of the Program



Watch the
video about
the program.



Visit to GNA and wrap-up

As part of the Capacita Fornecedores Program, in August 2023 the 15 micro and small entrepreneurs being assisted visited our facilities in the Port of Açu.

In December 2023, GNA held the closing ceremony, with the participation of the micro and small entrepreneurs in the program, as well as representatives from GNA and FIRJAN/SENAI.



One of our goals is to leave a legacy for the population. In other words, by implementing a structural project focused on energy security for the country, we create jobs and offer professional education and training to local businesses. In partnership with SEBRAE, this program seeks to qualify companies so that they can be integrated into the value chain of the entire region.

Says Julio Marcante, GNA's Director of Implementation and Operation.



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➤ **GNA's Professional Qualification Program**

In 2023, we completed the second edition of GNA's **Professional Qualification Program**, in partnership with the city of São João da Barra, FIRJAN, SENAI, and IFF - São João da Barra Campus.

A total of 448 slots were offered free of charge for 6 professional courses in 21 classes. The aim was to encourage female enrollment by means of affirmative action, with at least 25% of the slots set aside for women. However, the number of women applying for the course was higher than expected and, of the more than 800 applications, women accounted for 41% (more than double the number in the first edition), making it possible to form three classes exclusively for them (Power and Control Electrician; 6g Electrode Carbon Steel Welder; Mooring, Signaling, and Cargo Handling Operation).

The courses were offered in six different locations and taught in two shifts to facilitate student logistics. A total of 362 professionals graduated, 44% of whom were women.



Over the course of the program, **we carried out a number of initiatives with the students in order to engage and support them in their learning process and prepare them for the job market.** These include:



➤ **Tutoring Program**

We invited our employees who are directly involved in our activities at the Port of Açu to tutor the students, bringing the theoretical content closer to the practical activities in the project. There were 16 tutors from the following areas: Electrical Engineering, Occupational Health and Safety, Project Management (PMO), Cargo Handling, Welding and Forming, Quality in Industrial Processes, Human Resources, Administration, and Operational Management.



➤ **Employability Workshops**

During the qualification program, GNA's Human Resources team held meetings with the students to develop and provide guidance on careers and the recruitment and selection process, with lots of interaction and exchange. The workshops were held in two shifts at the locations where the Professional Qualification Program courses were held, making it possible for those interested to take part. There were 12 workshops, with a duration of three hours on average, with dynamics, testimonials, and mock interviews.





➤ Visit of female students to GNA

We invited several groups from the Professional Qualification Program to visit GNA I TPP facilities and the GNA II TPP construction site. We created a program to provide the participants with details and interesting facts about GNA, with the aim of inspiring ongoing training and generating interest in this area. All visits were conducted and presented by GNA's local leadership, thus confirming the importance of the program as one of the agents for local development through professional training.



➤ Sponsor of the program's students

In line with our commitment to diversity, we invited Symone Araújo, Director of the National Agency of Petroleum, Natural Gas, and Biofuels (ANP), to be the sponsor of the program's students, a source of inspiration and reference for women. At the end of the year, we held a round table discussion among them about the challenges and achievements of women in the industry.



To celebrate the students' achievements, we organized a graduation ceremony for the program's students and their families, which was also attended by the mayor of São João da Barra, Carla Caputi, the Director of ANP, Symone Araújo, sponsor of the students, and the CEO of GNA, Emmanuel Delfosse, and the Executive Board of GNA, FIRJAN/SENAI, and IFF.



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I enrolled in GNA's qualification program. Despite all the challenges, I managed to finish the course, and gained professional skills and got my first formal job. That's priceless! I'm sure that, from now on, more doors will open.

Jhamilly Eduarda Manhães, who was hired to work on the construction of GNA II TPP after completing the Welding course



«Initiatives such as GNA's qualification program are instrumental in increasing women's access to professional opportunities. Having the skills is the first step and, once in the industry, the continued pursuit of knowledge will guarantee the construction of a career and a future with a better quality of life, inspiring other women to follow the same path.

Symone Araújo, Director of ANP



We recognize the role of education as a driver of social transformation, and the completion of this second edition is another milestone in our commitment to the development of people and the inclusion of women in the industry. At GNA, women make up 52% of the workforce, demonstrating that diversity is one of our pillars.

Emmanuel Delfosse, CEO of GNA



➤ Gerar Frutos Program

The **Gerar Frutos (Bear Fruit) Program**, which assists 30 families of rural producers in the district of Pipeiras, in São João da Barra, is run in partnership with the Technical Assistance and Rural Extension Company of Rio de Janeiro (EMATER-Rio). Its aim is to train families through socio-productive organization workshops on topics related to environmental education, agro-ecological production, food and nutritional security, and to enable access to short commercialization circuits, institutional markets, and public policies.



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SOCIAL INVESTMENT

Basic education



➤ Innovative Educational Practices Program

We work in partnership with the Board of Education of the city of São João da Barra and the IFF in the **Innovative Educational Practices Program**, to provide local educational institutions with tools to support innovative educational practices.

By applying strategies and technological innovation, the program contributes to the learning process of middle school students in São João da Barra's public school system.

By the end of the project, the initiative is expected to benefit **more than 2,000 students and 120 teachers from 12 schools.**

The Innovative Educational Practices Program is supported by three pillars:



➤ Lesson sharing system

Development of an online platform for teachers to share lesson plans and ancillary documents.



➤ Teacher training

Training in active teaching methodologies (40 hours) and production of teaching-learning activities (80 hours).



➤ Development

Encouraging teacher engagement through awards that recognize best practices.



➤ *Restinga em Prosa*

The *Restinga em Prosa* (Restinga in Prose) project is a partnership between GNA and Instituto Coral Vivo (ICV). Its purpose is to raise awareness of the importance of preserving the restinga (sandbanks), one of the most endangered and little-known environments in the Atlantic Forest biome.

To raise awareness of this topic, on Restinga Day, April 28, we launched a children's book entitled "A Casa de Todos os Ninhos" (The House of All Nests), with poems by Bia Hetzel and Roseana Murray and illustrations by Mariana Massarani. The aim of the book is to communicate the importance of the restinga and its biodiversity along the Brazilian coast and to share the knowledge generated in wildlife and flora monitoring programs in the region, carried out by GNA in partnership with specialists.

With a poetic literary performance about the wildlife and flora of the restinga, we held a ceremony to celebrate the launch of the book, in partnership with ICV and with the support of the city of São João da Barra.

During the event, which was attended by 4th and 5th grade students from the public school system and authorities from São João da Barra



and Saquarema, an agreement was signed to formalize the donation of copies to the public-school systems of the municipalities for actions to support reading, awareness-raising, and environmental education on the protection of the restinga.

The initiative also involved exclusive theatrical performances for our employees, third parties and their families, at events held in Rio de Janeiro and São João da Barra.

During the celebration of World Environment Day on June 5, we held another theatrical performance for students from São João da Barra's municipal school system, held during the Municipal Environment Fair. In August, we also performed the play for 5th graders from the public school system - this time in schools located in the 5th District of São João da Barra.

Our first edition of the book had 4,000 print copies, 3,200 of which were donated to public schools in the cities of São João da Barra, Rio de Janeiro, and Saquarema to support reading and environmental education activities.



The digital version of the book, which has been downloaded more than 2,000 times, is available for free here.



Social initiatives for 2024

In order to continue our commitment to the development of local communities, we have planned initiatives for 2024.

These include:

- Complete the Innovative Educational Practices Program and the Bear Fruit Program.
- Hold the second edition of the Ela Pode (She Can) project, a course on female self-care, self-knowledge, empowerment, and entrepreneurship.
- Offer training for micro and small enterprises from our active supplier base and for potential local suppliers, such as the continuation of the Capacita Fornecedores (Local Supplier's Development) Program.



Natural resources conservation

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Water Management	84
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ESG pillar:

→ E (Environmental)

Material topics:

→ Biodiversity; Air quality; GHG emissions;
Water management; Waste management

Capital of the Integrated Reporting methodology:

→ Natural



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NATURAL RESOURCES CONSERVATION

Our commitment to environmental conservation is expressed through a series of good practices regarding biodiversity, efficiency in energy production (resulting in fewer GHG emissions/MWh generated and reduce impact on air quality), water consumption, effluent generation, waste management, and noise reduction.

As a matter of top priority, our focus on the management of natural resources is consistent. The actions developed in previous years were maintained and improved, benefiting from accumulated experience. In order to verify compliance with all established measures and plans, follow-up reports on permit conditions and financing requirements are prepared, along with audits conducted by the environmental agency that issued the permits and external audits by independent consultants to assess compliance with the international performance standards required for financing.


The results of environmental monitoring campaigns are evaluated and any need for adaptive management* of the activities and methods established for each program is always verified.

* The premise of adaptive management is that ecosystem management must involve a learning process, which helps to adapt methodologies and practices to the ways in which these systems are being managed and monitored.

Source: Guidance Note 6
(Biodiversity Conservation and Sustainable Management of Living Natural Resources)


Environmental campaigns in 2023

In line with our values, one of the ways to reaffirm our commitment to sustainability is through ongoing awareness campaigns. The topics prioritized in 2023 focus on respect for the environment and society and the rational use of natural resources.



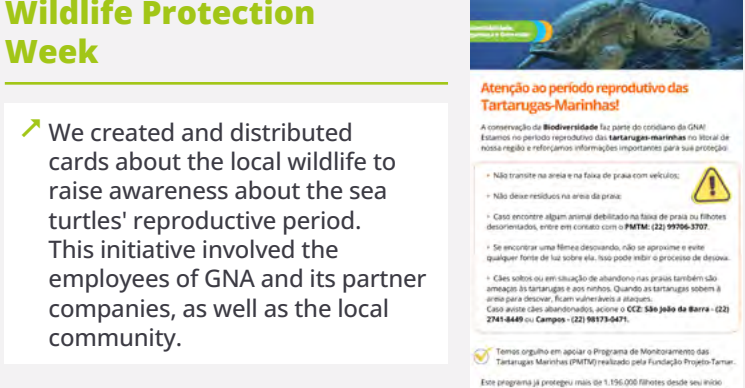
World Water Day

➤ We disseminate the good practices adopted by GNA in the industrial process, with the aim of encouraging rational use and transferring knowledge to employees.




Arbor Day

➤ We donated seed paper kits to promote Arbor Day.



Wildlife Protection Week

➤ We created and distributed cards about the local wildlife to raise awareness about the sea turtles' reproductive period. This initiative involved the employees of GNA and its partner companies, as well as the local community.



Restinga Protection Day

➤ To share scientific knowledge about the restinga and raise awareness in society of the importance of preserving this ecosystem, in partnership with Instituto Coral Vivo (ICV), we created the Restinga em Prosa (Restinga in Prose) project and launched the book "A Casa de Todos os Ninhos".
Learn more about the book in the Responsible and Shared Value section, on page 71.

Environment Week

To celebrate World Environment Day, we took part in the Environment Fair at the Science Venue in São João da Barra, RJ. At the event, we presented a play inspired by the book "A Casa de Todos os Ninhos," talked about our social and environmental monitoring programs and handed out puzzles inspired by the local wildlife and flora.

TOGETHER WITH OTHER PORT OF AÇU COMPANIES, WE TOOK PART IN THE CLEAN BEACH TASK FORCE

Covering 1.5 km of the beach where our Regasification Terminal is located. In all, we collected 200 kg of solid waste, which was sent for recycling and blending for co-processing by a licensed company. The activity brought our employees and partners closer to practices for environmental conservation.



BIODIVERSITY

GRI 3-3 | 203-1 | EM-MD160a.1

GNA I TPP, GNA II TPP (under construction), and the LNG Regasification Terminal (LNGT) are located in the Special Sector of Port of Açu, in the city of São João da Barra, RJ. The 345 kV transmission line and the 500 kV transmission line originate in the same sector, heading towards the city of Campos dos Goytacazes, RJ. None of the projects is located inside a Conservation Unit.

The predominant vegetation in the area of our projects is restinga, an ecosystem considered to be a critical habitat, due to the presence of endemic and endangered species, high rates of deforestation, and intense human interference, and therefore receives priority treatment for conservation.



We are responsible for 120.5 hectares of areas undergoing restoration.

Planting: 100% complete and in the maintenance phase



- ↗ LNGT: 35.60 ha (3rd year)
- ↗ GNA I TPP: 4.47 ha (3rd year)
- ↗ GNA I TPP construction site: 0.16 ha (3rd year)
- ↗ LNGT firebreaks: 6.30 ha (2nd year)
- ↗ 345 kV transmission line: 9.92 ha (2nd year)
- ↗ Macrodrainage: 1.26 ha (2nd year)

In progress and scheduled for completion in 2024

- ↗ 500 kV transmission line: 31.50 ha (17.26 ha already planted)
- ↗ Complementary 500 kV transmission line: 19.24 ha (14.20 ha already planted)
- ↗ GNA II TPP + phase 3 construction site: 11.15 ha (7.33 ha already planted)

All planting areas are located within the Caruara Private Natural Heritage Reserve (RPPN) and follow the methods and indicators of INEA Resolution No. 143/2017, which requires a minimum four-year maintenance period after planting for approval of the measures employed. The areas are outside the Area Directly Affected (ADA) by our operation.

We prioritize the conservation of biodiversity and manage risks, impacts, and opportunities related to the environment. Our environmental management strategy includes assessing the potential impacts of our operations, as well as implementing programs, processes, and measures for environmental control and monitoring.

We also have other specific monitoring measures in place, as set out in the Biodiversity Action Plan (BAP). Our commitment goes beyond licensing requirements and includes the implementation of 20 measures to mitigate impacts and conserve biodiversity.

The BAP was updated in 2023 to incorporate our maturity and the experience gained over the last five years, from the launch of GNA I TPP to the mitigation actions required for GNA II TPP.

The consolidated results of the first five years of implementation of the BAP, supported by the indicators recorded in the Biodiversity Management Plan (BMP) and in the Biodiversity Monitoring and Evaluation Plan (BMEP), show that we are committed to achieving the relevant environmental results agreed upon by the parties even before the start of construction, when the funding agreement was signed.

The actions established are in line with the mitigation hierarchy set out in the International Finance Corporation's (IFC) Performance Standard 6 - Biodiversity Conservation and Sustainable Management of Living Natural Resources (PS6), which includes avoiding and minimizing impacts first, followed by mitigation and compensation actions.



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BIODIVERSITY

2nd Biodiversity Symposium

In 2023, we held the second edition of the Biodiversity Symposium, which is part of our annual biodiversity agenda, at the headquarters of RPPN Caruara, RJ.

The event brought together consultants from GNA and companies in the Port of Açú, researchers from universities in the region, and representatives from the state and municipal environmental agencies.

At the event, we presented the results of the environmental monitoring programs and our geographic information system and discussed the actions of the BAP and the programs of the Basic Environmental Plans (PBA).

As part of our waste management program, the gifts distributed during the symposium were made by local artisans using wood from the GNA II construction work.

Topics presented:

- Biodiversity Action Plan (BAP) for GNA I and GNA II
- Biodiversity Action Plan (BAP) for GNA I and GNA II
- Land survey and aerial photography mosaic of the Caruara Reserve
- Restinga restoration projects in the Caruara Reserve
- Vegetative propagation of *Melanopsidium nigrum*
- Wildlife rescues in the day-to-day implementation and operational phase of GNA: call-outs and rescue and management actions
- Monitoring avifauna on GNA's transmission lines (345 kV TL and 500 kV TL)
- Monitoring *Glaucomastix littoralis* (green-tailed lizard)
- Birds of Açú
- Sea Turtle Monitoring Program at the Port of Açú



Restinga restoration

All stages of the restinga restoration projects related to vegetation removed during the installation phase of GNA I projects were completed in 2022. They cover the areas of GNA I TPP, construction site, LNG Terminal, LNGT firebreaks, macrodrainage, and 345 kV transmission line.

In 2023, we initiated the restinga restoration projects related to GNA II TPP and the transmission lines and planted 62% of the total planned. GNA I and GNA II projects combined will restore 120 hectares. Over the last four years, we have planted 58,118 native restinga seedlings in GNA's projects at RPPN Caruara.

The initial objective is to obtain certification from the environmental agency regarding the successful development of the planted seedlings and the restinga restoration project as a whole. In addition to planting the seedlings, we also perform maintenance and monitoring for at least four years.

For one of the endangered species of flora, *Melanopsidium nigrum*, which has a relatively high mortality rate, we have a partnership with the Genetic Improvement Laboratory of the State University of Northern Rio de Janeiro

Darcy Ribeiro (UENF). The aim of this cooperation is to improve techniques for transplanting and vegetative propagation of the species in order to achieve higher survival rates in future transplants.

The results of the first phase of the research have already been published and are available in the scientific literature. The second phase of the project aims to publish new information that can be applied in projects by GNA and other companies in areas where of *M. nigrum* occurs.



Learn more about the gifts in this section, on page 89.



Avifauna monitoring

We conduct studies of the cumulative impacts of GNA I and GNA II to adopt the best impact mitigation measures. One example is the monitoring of birds around the transmission line.

In line with our standard of care and responsibility, we installed anti-collision signaling devices on the 345 kV transmission line to prevent birds collisions. The year 2023 consolidated our management of bird interactions with the transmission line, and the methods adopted for monitoring this line will be replicated on the future 500 kV TL.

Another initiative to mitigate impacts on birdlife is the work of our Emergency Brigade, which makes daily rounds of the LNG Terminal (LNGT) to monitor bird interactions and reproductive movements. The goal is to prevent the formation of colonies of migratory seabirds at the site, avoiding risks for both the specimens and operation of the Terminal.

Our action plan states that if a bird colony is established, the birds will not be affected, and we are committed to protecting their eggs and nests. In order to prepare professionals to deal with animals at risk, we offer specific training to the Environment and Brigade teams in wildlife management, rescue and emergency response for oiled wildlife.



Sea turtle conservation

The Sea Turtle Conservation Project, which began in 2021 with the Tamar Project Foundation and ended in 2022, continues to yield results. The initiative won the trust of fishermen to such an extent that, even in 2023, after the project had ended, they continue to call the Foundation when they spot a turtle trapped in the nets, so that it can be rescued. We taught fishermen and tenant farmers how to build a Turtle Excluder Device (TED), which prevents these animals from being accidentally caught while fishing.

We continue to participate in the Sea Turtle Monitoring Program (PMTM), which celebrated its 15th anniversary in 2023, having recorded the highest number of reproductive occurrences in its last season (from September 2023 to March 2024), with 2,672 occurrences.

The program, which is a partnership with the companies Porto do Açú, Ferroport, and Vast, is coordinated by the Caruara Reserve and conducted by the Pró-Tamar Foundation. The 62 km of coastline between the Atafona strip of land in São João da Barra and Barra do Furado in Campos do Goytacazes is monitored daily to record reproductive and non-reproductive events, protect nests, and provide veterinary care when necessary. The Port region is a priority spawning area for the endangered species Caretta caretta, known as the loggerhead turtle..

18,699 nests protected and 1,330,354 hatchlings released into the sea. From 2008 to March 2024 (season 2023/2024)



Standards to protect biodiversity

- In addition to the Basic Environmental Plans and the Biodiversity Action Plan, GNA has standards in place that specifically address biodiversity:
- GNA-NOR.SUS.007 – Biodiversity Protection and Conservation Standard
 - GNA-PLA.SUS.008 – Marine Monitoring Plan
 - GNA-PLA.SUS.009 – GNA's Plan for the Implementation and Maintenance of Firebreaks
 - GNA-PLA.SUS.013 – Marine Bioinvasion Monitoring Plan
 - GNA-PLA.SUS.017 – Avifauna Management Plan
 - GNA-PLA.SUS.018 – Restinga Recovery and Conservation Plan
 - GNA-PRC.SUS.032 – Procedure for Monitoring Terrestrial Wildlife
 - GNA-PRC.SUS.040 – Procedure for Controlling Exotic and Invasive Plant Species
 - GNA-PRC.SUS.043 – Procedure for Rescuing and Scaring Synanthropic, Domestic, and Wild Fauna
 - GNA-PRC.SUS.044 – Germplasm Rescue Procedure
 - GNA-PRC.SUS.045 – Procedure for Removing Vegetation
 - GNA-PRC.SUS.048 – Procedure for Monitoring Wildlife at RPPN Caruara
 - GNA-PRC.SUS.049 – Procedure for Emergency Collections of Water, Sediment, Plankton, and Benthos Samples



GRI Annex
Biodiversity data
GRI 304-1 | 304-2 | 304-3 | 304-4

AIR QUALITY AND GHG EMISSIONS

GRI 3-3 | 305-1 | 305-2 | 305-3 | 305-4 | 305-5 | EM-MD110a.1
EM-MD110a.2 | IF-EU110a.1 | IF-EU110a.3

Since GNA's conception, we have invested in efficient equipment to reduce our environmental impact. The turbine at GNA I is highly efficient, while the turbine at GNA II is even more so, consuming less natural gas to generate an equal or greater amount of energy.

GNA I TPP consists of three gas turbines and one steam turbine, with a combined capacity of 1,338 MW. The combination of the combustion systems (gas turbines and generators) and the three Heat Recovery Steam Generators (HRSG) to feed the steam turbines ensures greater efficiency in energy generation.

The SGT6-8000H gas turbines are considered to be the most efficient of their kind installed in Brazil, and the SST6-5000 steam turbine, which is responsible for generating approximately 35% of the total at GNA I TPP, does not require additional gas combustion, which results in more energy produced without additional gas emissions..

We assess air quality through GNA I's automatic air quality network and Continuous Emissions Monitoring System (CEMS), ensuring real-time monitoring of air emissions. This monitoring system is also planned for implementation at GNA II.

Our concentration of emissions is below the standards set by the World Bank and by CONAMA Resolution No. 382/2006, which sets a limit for carbon monoxide (CO) of 65 mg/Nm³ of natural gas consumed, and for nitrogen oxides (NOx) of 50 mg/Nm³ of natural gas consumed. On average, our emissions are 15 mg/Nm³ for NOx and 15 mg/Nm³ for CO.

At GNA II, CEMS will measure and monitor NOx, CO, and oxygen (O2) concentrations from gas turbine exhaust.

Since the beginning of GNA's operation, the monitoring results have shown no change in air quality. This result confirms our studies conducted for environmental permitting and to meet the requirements of the contracts for the financing of GNA's projects.



➤ **Control of internal traffic**
GRI 303-1

In addition to checking the quality of the gases emitted by GNA I TPP, we monitor the levels of particulate matter and inhalable particles as a result of the construction work on GNA II.

To control particulate matter, we use reclaimed water from the wastewater treatment plant to wet the unpaved roads inside the plant, in accordance with the provisions of NBR 13.969:1997 and the environmental permit approved by INEA (the State Environmental Institute).

To minimize the dispersion of particles, speed control measures have been implemented on the roads, including appropriate signage. Trucks carrying loads of materials such as sand and gravel are also properly covered with tarps during transportation. These measures combined control the dispersion of dust in the construction site.





↗ Controls in the communities

We have two automatic air quality monitoring stations, installed in the communities of Mato Escuro and Barra do Açu, which continuously record, hour by hour, 24 hours a day, the concentrations of air quality parameters: total suspended particles (TSP), inhalable particles (PM10), sulfur dioxide (SO2), nitrogen oxides (NOx), carbon monoxide (CO), ozone (O3), and total hydrocarbons (CH4 and NMHC).

The monitoring stations also identify meteorological parameters such as wind speed and direction, ambient temperature, relative humidity, solar radiation, atmospheric pressure, and rainfall.

We are part of the Port of Açu's air quality monitoring network, which includes five semi-automatic stations strategically positioned in neighboring communities. The stations monitor TSP and particulate matter (PM10 and PM2.5) every six days, following the sampling schedule established by INEA.

GHG emissions

We monitor Scope 1, 2, and 3 greenhouse gas (GHG) emissions through WayCarbon's Climas system and currently have no specific targets set. However, to reinforce our transparency, we have produced and disclosed our GHG emissions inventory since 2021 in the Public Emissions Registry and on our **ESG Portal**.



In addition, in order to assess the impacts of climate change on our assets, in 2024, we will conduct a Climate Risk and Opportunity Assessment study and develop a Climate Mitigation and Adaptation Plan. This study aims to internalize the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD - IFRS S2), ensuring full alignment with Equator Principle 2 (EP2) in the GNA I and GNA II projects.

In 2023, the GHG emissions intensity of GNA I's power generation was 0.42 tCO2e/MWh. The specific metric (denominator) chosen to calculate this index is electricity generation in MWh. The reduction in Scope 1 GHG emissions in 2023 is due to the low dispatch of GNA I TPP, attributable to the favorable hydrological scenario in the country.

GHG emissions by Scope ¹

(tCO₂e)

	2021	2022 ²	2023
Scope 1 GRI 305-1			
Direct emissions	860,309.27	238,715.64	148,651.43
Biogenic CO ₂ emissions	129.27	32.54	17.81
Scope 2 GRI 305-2			
Indirect emissions from the purchase of energy	554.94	10,155.59	1,291.76
Scope 3 GRI 305-3			
Indirect emissions	939.70	16,222.10	25,610.58
Biogenic CO ₂	66.35	433.14	612.46

¹ Includes CO₂, CH₄, N₂O and HFCs

² The emissions values for 2022 were adjusted in the 2023 Sustainability Report, following an external audit of the GHG emissions inventory. [GRI 2-4](#)

Emissions of NOx, SOx and other significant air emissions / Air emissions of the following pollutants: (1) NOx (excluding N2O) and (2) particulate matter (PM10) [GRI 305-7](#)

Emissions of NOx, SOx and other significant air emissions

tons

	2021	2022	2023
NOx	2.27	0.18	0.04
CO	1.15	0.34	0.11



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2023 HIGHLIGHT

We were awarded the Gold Seal of the Brazilian GHG Protocol Program in the 2023 cycle
(emissions referring to 2022 and validated in 2023).

The seal attests to the achievement of the highest level of qualification in meeting all the criteria for publishing and verifying our GHG emissions data for society, through the Public Emissions Registry.



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AIR QUALITY AND GHG EMISSIONS

ENERGY

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

For the construction of GNA II, we use energy from the National Interconnected System (SIN), which is an improvement compared to the construction of GNA I, where we used diesel generators. With the electrical infrastructure in place at GNA II, our offices and operational sites are now using energy from the SIN. As a safety measure, we have emergency generators for any power outages.

In 2023, there was a reduction in total energy consumption due to the lower dispatch of GNA I TPP, and consequently lower consumption of natural gas.

Energy consumption within the organization

(GJ) - GRI 302-1

	2021	2022 ¹	2023
NON-RENEWABLE SOURCES			
Acetylene	0.33	2.20	3.68
Diesel / Brazil	15,202.71	939.77	749.68
Liquefied petroleum gas (LPG)	0.00	568.50	1,352.97
Natural gas	15,081,313.52	3,907,751.33	2,515,115.68
Marine diesel oil (MDO)	0.00	10,818.33	9,779.45
Gasoline	939.00	0.00	856.72
RENEWABLE SOURCES			
Hydrous ethanol	0.00	383.17	0.00
Acquired electricity			
Electricity	15,335.86	829,152.98	108,822.99
Total	15,112,791.41	4,749,616.28	2,636,681.18

¹ The energy consumption values for 2022 were adjusted in the 2023 Sustainability Report, following an external audit of the data from the GHG emissions inventory. [GRI 2-4](#)

Energy consumption outside of the organization

(GJ) - GRI 302-2

	2022 ¹	2023
GNA I	2,599.17	372.70
GNA II	149,191.16	89,030.50
HoldCO	1,009.32	3,301.43
Total	152,799.65	92,704.63

¹ The energy consumption values for 2022 were adjusted in the 2023 Sustainability Report, following an external audit of the data from the GHG emissions inventory. [GRI 2-4](#)



WATER MANAGEMENT

GRI 3-3 | 303-1 | 303-2 | 303-4

As part of our Sustainability Policy, we encourage the development of innovations that promote the rational use of water resources. We seek energy efficiency in our operations by properly managing waste, effluents, and air emissions.

The water we use to generate energy does not put strain the available water resources because GNA I is equipped with a saline tower for its cooling system and a desalination and demineralization plant to produce drinking and industrial water from seawater.

The desalination plant, a voluntary investment by GNA, is responsible for supplying the tanks with water to be used for service and fire-fighting purposes. As an alternative source (in the event of a contingency), deep tubewells can be used from Port of Açu's supply network (holder of the concession).

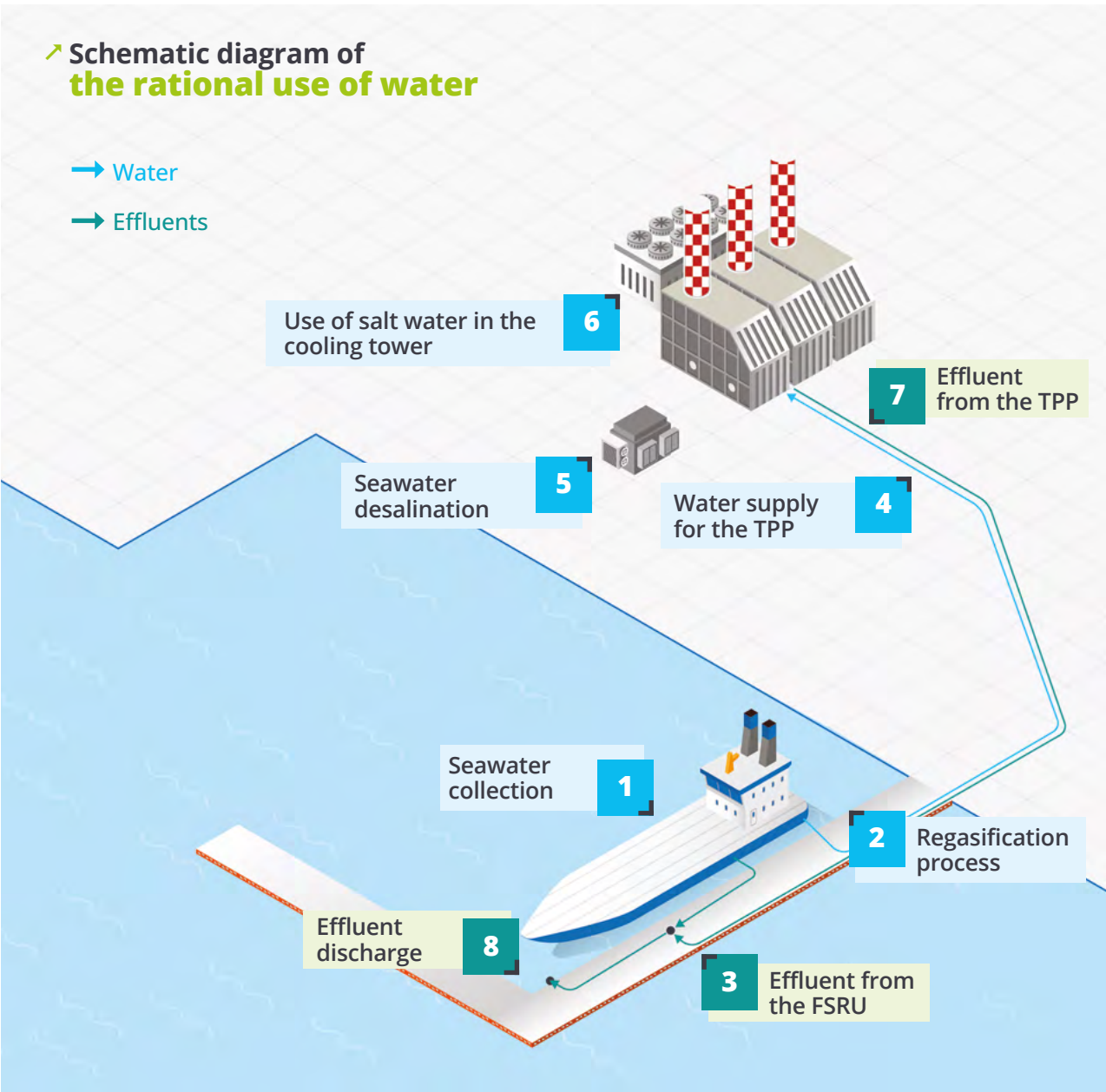
Seawater is collected by the floating storage and regasification unit (FSRU) and sent to both the desalination plant and the cooling towers. This demineralized water also supplies the tank of the drinking water system, whose capacity is 12 m³.

Before reaching the tank, the water passes through two filters for demineralization. Two pumps deliver drinking water for human consumption, while another two distribute it for service use, such as supplying buildings and facilities, the sanitary treatment area, and the emergency showers at the eyewitness stations.

The quality of the drinking water is analyzed monthly to check its compliance with the legal requirements established by Ordinance GM/MA No. 888 of July 14, 2023.

At the end of the process, the water returns to the terminal and is mixed with the rest of the water used in the FSRU regasification process and then discharged into the sea. Mixing the thermal effluent from the plant and the FSRU generates a final effluent whose temperature is close to that of the seawater collected, thus reducing the thermal impact of discharging effluent into the marine environment.

Regarding the discharge of thermal effluent into the sea from the operation of the GNA I TPP, we strictly follow CONAMA Resolution No. 430/2011 and Technical Standard NT 202 R-10.



If the quality of the effluent does not meet the standards set by legislation, we conduct an investigation and adjust the treatment. We have a 24/7 program to monitor seawater temperature at five points within the navigation channel.

Also, during the implementation of GNA II TPP, the effluent from the bathrooms and administrative offices is treated in an effluent treatment plant (ETP).

The effluent treated at GNA II TPP is not discharged into the sea but is instead reused for moistening unpaved internal roads, in accordance with ABNT Standard NBR 13969:97, avoiding the consumption of water from other sources, such as surface springs and aquifers, and eliminates the need for road transportation of raw sewage to external treatment plants, located about 150 km from the Port of Açu.

See more on page 80.

The total volume of effluent discharged in 2023 was 384.02 million liters. Regarding the effluent from GNA II TPP treated for reuse, 13.12 million liters were used for wetting the roads.

Water withdrawal in 2023
(megaliters) - GRI 303-3

	Fresh water	Other types of water
Surface water (including rainwater)	0.00	-
Groundwater	51.05	-
Seawater	-	707.32
Produced water	15.67	-
Third-party water (e.g. sanitation companies)	0.88	-

Water consumption
(megaliters) ¹ - GRI 303-5

	2023
Total consumption	51.92
Consumption in areas with water stress (included in the total reported above)	0
Indicate (YES/NO) whether any significant impacts have been identified due to water storage	NO

¹ Consumption of fresh water only, as seawater does not come from the river basin.

Groundwater

GRI 303-3

Although global indicators classify the area around the Port of Açu as having a moderate risk of water stress, they do not reflect specific local data on groundwater. Located in the area of influence of the Emborê Aquifer, the Port of Açu benefits from abundant water availability, as shown on the groundwater map of the State of Rio de Janeiro.

Our consumption of groundwater from deep tubewells of the Port of Açu supply system (the concession holder) is mostly associated with the construction activities of GNA II TPP, where it is used to cure the concrete and supply the administrative facilities (offices, bathrooms and changing rooms). As for the operation of GNA I TPP, seawater is collected and channeled to a desalination plant responsible for supplying the tanks with water to be used for services and firefighting, although groundwater can be used as an alternative source in contingency situations.

The water-related objectives and targets set out in GNA's Sustainability Policy were defined following an analysis of our activities. We are committed to optimizing the use of natural resources, which implies responsible water management and involves adopting practices that minimize consumption and waste, such as water reuse and the use of seawater desalination and demineralization technologies.



➤ Marine monitoring

Another initiative related to the marine environment is the Marine Monitoring Program, whose purpose is to monitor water, marine sediments, and marine biota.

Our program monitors the influence of effluent discharge on the quality of water and marine sediments at established points inside and outside the LNG terminal (LNGT), in Port of Açú's navigation channel.

Groups of marine biota (planktonic, benthic, and ichthyofauna communities) are also monitored at specific points. We also have methods and programs in place to monitor sea turtles and cetaceans, which are mentioned in the section addressing actions related to the Biodiversity Action Plan.

Learn more about our biodiversity initiatives **on page 77.**



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SUMMARY OF
INDICATORS



WATER MANAGEMENT

WASTE MANAGEMENT

GRI 3-3 | 306-1 | 306-2

GNA I TPP, which has been in operation since September 2021, uses natural gas as fuel, which contributes to a cleaner and more efficient operation. Given the nature of natural gas, there is no downstream waste generation, such as ash or heavy solid waste, typical of coal-fired plants, for example.

In 2022, we changed our waste management by building a sorting center that receives waste, especially paper and plastic, from GNA I, GNA II and the Liquefied Natural Gas Terminal (LNGT). This facility receives the generated waste, which is then sorted and compacted to minimize its volume facilitating a more efficient transport to the destination, about 150 km away.

Another important milestone in this management approach is a 70% reduction in the volume of waste sent to landfills. This was possible thanks to strategic waste management actions, which include sorting, recycling, and reusing materials as well as changing the technology of waste such as organic waste and rubble.

In addition, chemicals used in the operation are stored in designated areas, and packaging is either returned to the supplier or disposed of in a manner that ensures safely, ensuring no contact with water bodies or soil contamination. Waste at the GNA I TPP originates mainly from activities such as maintenance, office administration and materials management in the stockroom.

On the other hand, GNA II TPP is currently under construction. At this stage, the waste generated is mainly related to construction activities, which includes surplus materials, and some of the waste is associated with implementation activities.

The new practices for sorting and processing rubble have helped reduce the amount of waste sent to landfills by 70%.

Waste generated, by composition (tons) GRI 306-3

	2021	2022	2023
Hazardous waste (class I)	42.10	51.80	124.82
Non-hazardous waste (class II)	906.35	1,881.94	4,288.78
Total	948.45	1,933.70	4,413.60



Waste diverted from disposal
(tons) GRI 306-4

	2021	2022	2023	Waste
Hazardous waste (class I)				
Decontamination and reuse	0.70	0.00	3.97	Contaminated drum
Blending for co-processing	40.60	51.80	117.93	Contaminated waste
Decontamination and recycling	0.50	0.00	0.25	Light bulbs
Recycling	0.30	0.00	2.70	Electronics
Total - hazardous waste	42.10	51.80	124.82	
Non-hazardous waste (class II)				
Energy recovery	194.80	274.20	336.68	Wood
Recycling	209.70	312.40	1,026.56	Paper, plastic, metal
Processing	0.00	756.90	1,380.64	Clean rubble
Blending for co-processing	0.00	0.00	1,361.83	Wood
Composting	0.00	0.00	105.70	Organic
Total - non-hazardous waste (class II)	404.50	1,343.50	2,743.88	

Waste directed to disposal
(tons) GRI 306-5

	2021	2022	2023	Resíduos
Non-hazardous waste (class II)	501.85	538.44	1,544.90	Non-recyclable, dirty rubble, and organic

Waste generated both in the implementation phase and during the operation of GNA I TPP and GNA II TPP is transported and disposed of by duly licensed companies that have the appropriate technology to treat all types of waste. We also conduct annual audits of the companies receive waste, making sure that they are always in compliance with environmental standards.

Class I (hazardous) waste is stored in a specific area with access control, covered to avoid exposure to weather, and a containment area for contingencies in the event of leakage and/or incidents.

It is worth noting that transport manifests are issued for all waste directed for disposal, ensuring that it is properly tracked from origin to destination. Also, the disposal company issues a final destination certificate for each transport manifest, which serves as proof of the proper disposal of the waste and the technology used in the process.

In a 24-month comparison, during the construction of GNA I, we transported 790 dumpsters filled with plastic and 517 dumpsters with paper as construction waste. At GNA II, there were only 113 dumpsters filled with plastic and 42 with paper, an 88% reduction in the two items combined.

Waste generated in the operation of the FSRU and in the construction of the 500 kV transmission line and the Campos 2 substation is managed by the companies in charge of these specific operations and assets. GNA, for its part, receives the data relating to the management of this waste for inclusion in its internal control systems and to control environmental permits.

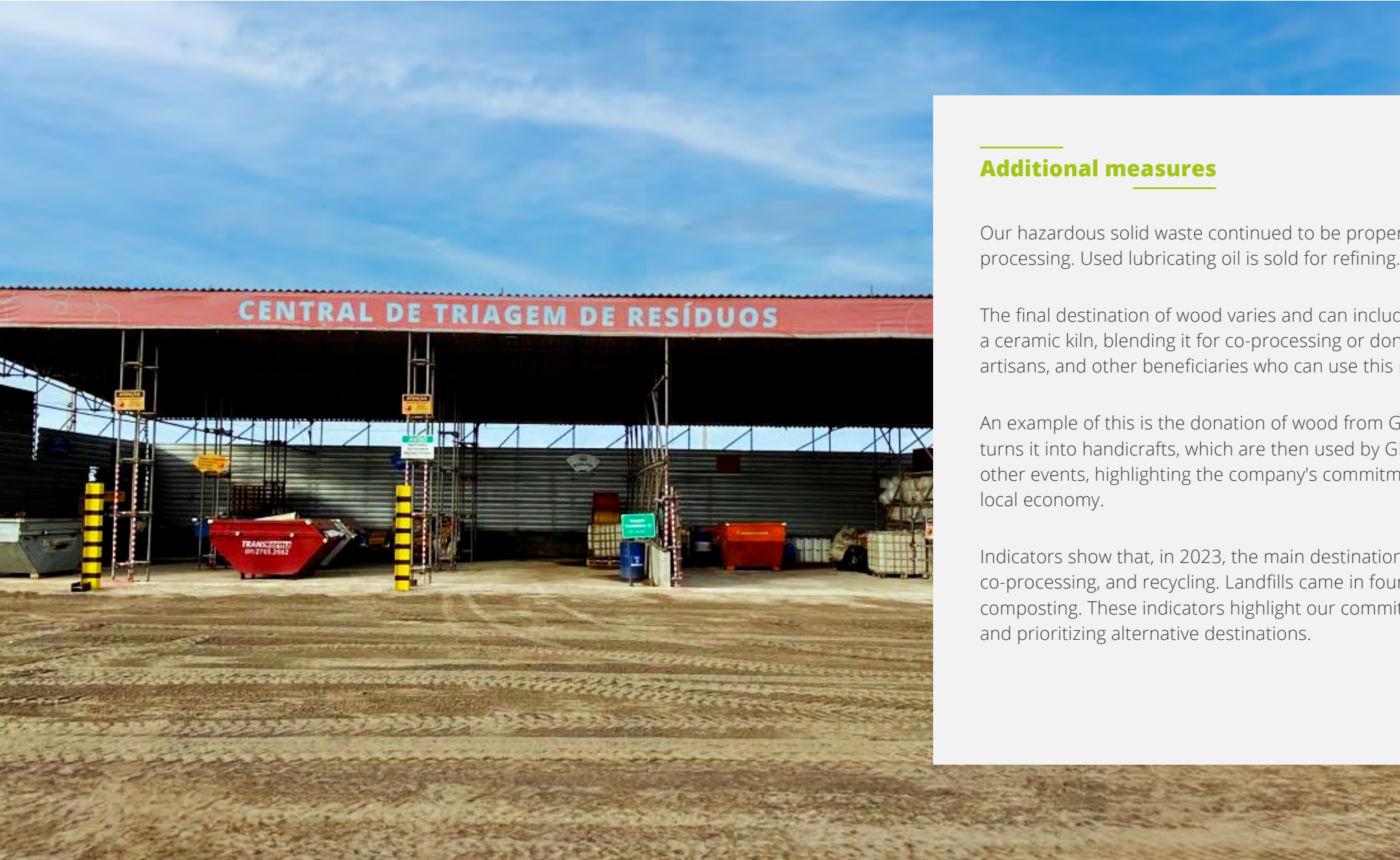
Waste from the operations of the GNA I TPP and the LNG Terminal (LNGT), as well as from the construction of the GNA II TPP, is managed directly by GNA. We have specific contracts for the transportation and final disposal of waste with suppliers licensed by the state environmental agency, INEA. We also conduct annual audits to verify compliance with contractual and legal obligations, ensuring that waste management meets established environmental standards and permits.

Organic waste from our industrial kitchen is sent for composting rather than to landfills.

Minimizes environmental impact by reducing GHG emissions and lowers freight costs

by reducing the traffic of trucks in neighboring communities and on highways to transport paper and plastic waste.





Additional measures

Our hazardous solid waste continued to be properly stored and sent for blending/co-processing. Used lubricating oil is sold for refining.

The final destination of wood varies and can include energy recovery by burning the wood in a ceramic kiln, blending it for co-processing or donating it to institutions, municipalities, artisans, and other beneficiaries who can use this material in a sustainable manner.

An example of this is the donation of wood from GNA II TPP to a local craftswoman, who turns it into handicrafts, which are then used by GNA as giveaways at fairs, symposiums, and other events, highlighting the company's commitment to sustainability and support for the local economy.

Indicators show that, in 2023, the main destinations for waste were processing, blending for co-processing, and recycling. Landfills came in fourth place, followed by energy recovery and composting. These indicators highlight our commitment to minimizing waste sent to landfills and prioritizing alternative destinations.



NOISE

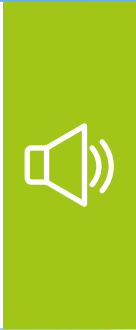
We follow the Brazilian noise management standard ABNT NBR 10.151:2019, ensuring that all local requirements are met. Aligned with international best practices for environmental noise management, we adopt the International Finance Corporation (IFC) guidelines. Our commitment to international environmental management standards reflects a comprehensive and responsible approach to the impact of noise from our operations.

Sound pressure is measured quarterly at 12 points located within the Port of Açu area and within the boundaries of our area of direct influence. This evaluation has been conducted since the start of GNA I's implementation phase in June 2019.

We conduct monitoring in adherence to the Sound Pressure Level Monitoring and Control Program (PCMNPS), following the guidelines of the Basic Environmental Plan (PBA No. 3734-00-RLO-RL-0001-00) and the Operating Permit (LO No. IN051350).



In the period of 2019 to 2023, we did not identify any negative impact related to noise in nearby communities. There was also no need to implement adaptive management to mitigate the impact of noise from the construction and operation of our units, confirming the effectiveness of noise control measures.



Annex, Content Indices and Credits

HIGHLIGHTS OF THE SECTION

GRI Annex	92
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AND CREDITS



Prosperous and Healthy Relationships

➤ DIVERSITY, EQUITY, AND INCLUSION

Diversity of governance bodies and employees

GRI 405-1

Employees by employee category and gender	2021				2022				2023			
	Total men	Total women	% men	% women	Total men	Total women	% men	% women	Total men	Total women	% men	% women
By employee category												
Senior management	6	1	86%	14%	9	1	90%	10%	7	1	88%	13%
Management	13	8	62%	38%	11	9	55%	45%	11	9	55%	45%
Coordination	10	6	63%	38%	11	5	69%	31%	11	3	79%	21%
Functional	30	44	41%	59%	31	47	40%	60%	34	55	38%	62%
Internship	7	4	64%	36%	8	8	50%	50%	7	9	44%	56%
Total	66	63	51%	49%	70	70	50%	50%	70	77	48%	52%
Total without interns	59	59	50%	50%	62	62	50%	50%	63	68	48%	52%



Prosperous and Healthy Relationships

➤ DIVERSITY, EQUITY, AND INCLUSION

Diversity of governance bodies and employees

GRI 405-1

Employees by employee category and age	2021 (total)			2021 (percentage)			2022 (total)			2022 (percentage)			2023 (total)			2023 (percentage)		
	< 30 years old	30-50 years old	> 50 years old	< 30 years old	30-50 years old	> 50 years old	< 30 years old	30-50 years old	> 50 years old	< 30 years old	30-50 years old	> 50 years old	< 30 years old	30-50 years old	> 50 years old	< 30 years old	30-50 years old	> 50 years old
By employee category																		
Senior management	0	6	1	0%	86%	14%	0	9	1	0%	90%	10%	0	7	1	0%	88%	13%
Management	0	18	3	0%	86%	14%	0	16	4	0%	80%	20%	0	16	4	0%	80%	20%
Coordination	0	14	2	0%	88%	13%	0	14	2	0%	88%	13%	0	12	2	0%	86%	14%
Functional	19	51	4	26%	69%	5%	22	54	2	28%	69%	3%	23	62	4	26%	70%	4%
Internship	11	0	0	100%	0%	0%	15	1	0	94%	6%	0%	15	1	0	94%	6%	0%
Total	30	89	10	23%	69%	8%	37	94	9	26%	67%	6%	38	98	11	26%	67%	7%



Conservation of natural resources

BIODIVERSITY

Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas

GRI 304-1

Areas	Geographic location	Subsurface and underground land owned, leased, or managed by the organization	Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas	Type of operation (office, manufacturing or production, or extractive)	Size of operational site in km² (or another unit, if appropriate)	Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem)	Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation)
Area 1 GNA I TPP	291629.42 m E; 7582978.49 m S	N/A	None of GNA's operational sites are located within Conservation Units. The nearest Conservation Units is three km away from the projects. However, all of GNA's structures within the Special Sector of Port of Açú (SEPA) occupy areas originally covered by restinga vegetation (high biodiversity value) with varying degrees of huma influence, and some of them cross environmental protection areas to varying degrees.	Office and thermal power generation	GNA's structures (under construction or in operation) in the SEPA total 79.47 ha (land lease agreement).	GNA's structures are located in areas of restinga (sandbank) with varying degrees of human influence, including freshwater (coastal lagoon) and coastal (marine) environments. Of these, the restinga ecosystem is considered to have a high biodiversity value and is a priority for conservation.	Considering all GNA's structures, a total of five endangered species of flora have been recorded, listed as follows: MMA No. 148/2022: EN (2 species), VU (3 species); CONEMA No. 80/2018: VU (1 species); and IUCN: EN (1 species), VU (1 species). The abbreviations for the categories are: EN (Endangered); VU (Vulnerable); NT (Near Threatened); and LC (Least Concern). Regarding wildlife species, the results are broken down by animal group based on the compilation of primary and secondary data from environmental impact assessments and monitoring of GNA's projects in the region (13 references used, including EIAs for the LNG Regasification Terminal (LNGT) and Thermal Power Plant UTE Novo Tempo, in addition to wildlife rescue reports and wildlife monitoring campaigns). As for the groups occurring in the region: herpetofauna (EN = 2; NT = 2; LC = 64); birdlife (EN = 2; VU = 5; NT = 10); mastofauna (EN = 1; VU = 1; LC = 11); and chiroptera (VU = 4). The purpose of the campaigns to monitor wildlife is to confirm the occurrence of these species (when only recorded in secondary data) in the restinga areas monitored with primary records.

Conservation of natural resources

↗ BIODIVERSITY

Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas

GRI 304-1

Areas	Geographic location	Subsurface and underground land owned, leased, or managed by the organization	Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas	Type of operation (office, manufacturing or production, or extractive)	Size of operational site in km² (or another unit, if appropriate)	Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem)	Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation)
Area 2 LNGT	293327.30 m E; 7583985.77 m S	N/A	Same as in the previous line.	Office and terminal for receiving and storing LNG to supply Thermal Power Plants GNA I and GNA II via gas pipeline	GNA's structures (under construction or in operation) in the SEPA total 79.47 ha (land lease agreement).	Same as the previous line, as it considers all GNA's structures.	Same as the previous line, as it considers all GNA's structures.
Area 3 TL 345 kV	291412.06 m E; 7582953.43 m S (GNA I Substation) 258155.81 m E; 7596493.68 m S	N/A	Same as in the previous line.	Transmission of energy generated by GNA I TPP	278 ha	Same as the previous line, as it considers all GNA's structures.	Same as the previous line, as it considers all GNA's structures.

Conservation of natural resources

↗ BIODIVERSITY

Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas

GRI 304-1

Areas	Geographic location	Subsurface and underground land owned, leased, or managed by the organization	Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas	Type of operation (office, manufacturing or production, or extractive)	Size of operational site in km² (or another unit, if appropriate)	Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem)	Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation)
Area 4 GNA II TPP	291998.80 m E; 7583125.08 m S	N/A	Same as in the previous line.	Office and thermal power generation (under construction)	GNA's structures (under construction or in operation) in the SEPA total 79.47 ha (land lease agreement).	Same as the previous line, as it considers all GNA's structures.	Same as the previous line, as it considers all GNA's structures.
Area 5 TL 500 kV	291560.75 m E; 7583235.61 m S (GNA II Substation) 257057.00 m E; 7584047.00 m S (Campos 2 Substation)	N/A	Same as in the previous line.	Transmission of energy to be generated by GNA II TPP, which is currently under construction	240 ha	Same as the previous line, as it considers all GNA's structures.	Same as the previous line, as it considers all GNA's structures.

Conservation of natural resources

↗ BIODIVERSITY

Significant impacts of activities, products and services on biodiversity

GRI 304-2

Nature of direct and indirect impacts	Impacts
Construction or use of manufacturing plants, mines, and transport infrastructure	Construction of two natural gas-fired thermal power plants, a 3-km gas pipeline, a maritime LNG terminal, and two transmission lines (TL 345 kV - 52 km in length; and TL 500 kV - 37.4 km).
Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources)	Wastewater, solid waste, chemicals, and hydrocarbons.
Introduction of invasive species, pests, and pathogens	None of GNA's structures and activities (except for incoming cargo ships at the LNG Terminal) have the potential to introduce invasive species, pests, and pathogens. Regarding the activities performed at the LNG Terminal (LNGT), the ballast water exchange of the cargo ships that bring LNG to supply the TPPs is checked, and marine biota monitoring campaigns are held to keep track of the community and assess any possible changes.
Reduction of species	No reduction of species has been identified or is expected in the areas under the influence of GNA's projects.
Habitat conversion	In order to build GNA's structures, 32.41 hectares of native vegetation were cleared to varying degrees of human influence, as authorized by the environmental agency INEA/RJ via a Vegetation Removal Authorization (ASV - Autorização de Supressão de Vegetação). It should be noted that for each ASV issued, there is compensatory planting at ratios of 1:1 to 10:1, depending on the type of vegetation removed. Thus, GNA's projects include restoration planting of 120.6 hectares of restinga in a Conservation Unit (RPPN Caruara) close (3 km) to GNA's projects, as follows: GNA I TPP - 4.47 ha; GNA I construction site - 0.1662 ha; LNGT firebreaks - 6.3 ha; LNGT - 35.6 ha; TL 345 kV - 9.9 ha; Macrodrainage - 1.26 ha; GNA II - 12.2 ha; TL 500 kV - 31.5 ha; and TL 500 kV Complementary ASV - 19.24 ha.
Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level).	To date, no changes have been identified in ecological processes outside the region's range of variation. The quality of the water and marine sediments, seawater temperature, as well as the marine biota, terrestrial wildlife, birdlife and flora, among other aspects, are evaluated at different intervals as part of environmental monitoring programs, depending on the group/topic being monitored, ranging from daily, monthly, bimonthly, quarterly, biannually, and annually.



Conservation of natural resources

↗ BIODIVERSITY

Habitats protected or restored

GRI 304-3

Area	Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals.	Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures.	Status of each area based on its condition at the close of the reporting period.
Area 1 GNA I TPP	4.47 ha - located in RPPN Caruara (not yet certified for release, planting in the third year of maintenance). The success of the measures will be assessed upon completion of the fourth year of maintenance.	No	100% planted - Year 3 maintenance
Area 2 GNA I TPP construction site	0.1662 ha - located in RPPN Caruara (not yet certified for release, planting in the third year of maintenance). The success of the measures will be assessed upon completion of the fourth year of maintenance.	No	100% planted - Year 3 maintenance
Area 3 LNGT	35.6 ha - located in RPPN Caruara (not yet certified for release, planting in the second year of maintenance).	No	100% planted - Year 2 maintenance
Area 4 LNGT firebreaks	6.3 ha - located in RPPN Caruara (not yet certified for release, planting in the first year of maintenance). The success of the measures will be assessed upon completion of the fourth year of maintenance.	No	100% planted - Year 1 maintenance
Area 5 TL 345 kV	9.92 ha - (8.92 ha located in RPPN Caruara and 1 ha planted when the permit belonged to Porto do Açú Operações, in an area adjacent to RPPN Caruara, not yet certified for release, planting in the first year of maintenance). The success of the measures will be assessed upon completion of the fourth year of maintenance.	No	100% planted - Year 1 maintenance
Área 6 Macrodrainage	1.26 ha - located in RPPN Caruara (not yet certified for release, planting in the first year of maintenance). The success of the measures will be assessed upon completion of the fourth year of maintenance.	No	100% planted - Year 1 maintenance



Conservation of natural resources

↗ BIODIVERSITY

Habitats protected or restored

GRI 304-3

Area	Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals.	Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures.	Status of each area based on its condition at the close of the reporting period.
Area 7 GNA II TPP	12.15 ha - located in RPPN Caruara (not yet certified for release, planting still in progress). The success of the measures will be assessed upon completion of the fourth year of maintenance.	No	63.5% planted
Area 8 TL 500 kV	31.5 ha - located in RPPN Caruara (not yet certified for release, planting still in progress). The success of the measures will be assessed upon completion of the fourth year of maintenance.	No	54.7% planted
Area 9 TL 500 kV – Complementary ASV	19.24 ha - located in RPPN Caruara (not yet certified for release, planting still in progress). The success of the measures will be assessed upon completion of the fourth year of maintenance.	No	55.6% planted

IUCN Red List species and national conservation list species with habitats in areas affected by operations of the organization

GRI 304-4

Species category	Quantity ¹
Critically endangered	0
Endangered	8
Vulnerable	13
Near threatened	12
Least concern	75

¹ The results are presented based on the compilation of primary and secondary data from environmental impact assessments and monitoring of GNA's projects in the region (13 references used, including EIAs for the LNG Regasification Terminal (LNGT) and Thermal Power Plant UTE Novo Tempo, in addition to environmental program reports). The purpose of the monitoring campaigns is to confirm the occurrence of these species (when they were only recorded in secondary data) in the restinga areas monitored with primary records.

SUMMARY OF INDICATORS

GRI CONTENT INDEX

Statement of use
GNA reported in accordance with the GRI Standards for the period of January 1 to December 31, 2023.

GRI 1 used
GRI 1: Foundation 2021

GENERAL DISCLOSURES 2021

GRI standard/ Other source	Disclosure	Location / Response	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 2: General disclosures 2021	2-1: Organizational details	Page 13			
	2-2: Entities included in the organization's sustainability reporting	Page 4			
	2-3: Reporting period, frequency and contact point	Page 4			
	2-4: Restatements of information	The GHG emissions and energy consumption data for 2022 was adjusted following an external audit of the GHG emissions inventory.			
	2-5: External assurance	The report was published in July 2024 and has not been externally assured or audited.			
	2-6: Activities, value chain and other business relationships	Page 13			
	2-7: Employees	Page 41			
	2-8: Workers who are not employees	Page 41			
	2-9: Governance structure and composition	Page 29			
	2-10: Nomination and selection of the highest governance body	Page 29			



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GNA reported in accordance with the GRI Standards for the period of January 1 to December 31, 2023.

GRI 1 used
GRI 1: Foundation 2021

GENERAL DISCLOSURES 2021

GRI standard/ Other source	Disclosure	Location / Response	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 2: General disclosures 2021	2-11: Chair of the highest governance body	The chairman of the highest governance body is not a senior company executive.			
	2-12: Role of the highest governance body in overseeing the management of impacts	Page 29			
	2-13: Delegation of responsibility for managing impacts	Page 29			
	2-14: Role of the highest governance body in sustainability reporting	Page 29			
	2-15: Conflicts of interest	Page 33			
	2-16: Communication of critical concerns	Page 30			
	2-17: Collective knowledge of the highest governance body	The topic of Health, Safety, and Environment (HSE) is constantly addressed at committee and Board meetings, where related indicators and initiatives are presented. These meetings are an opportunity for the members of these forums to discuss and suggest improvements.			
	2-18: Evaluation of the performance of the highest governance body	There is no process for evaluating the Board of Directors.			
	2-19: Remuneration policies	Confidential. Information not provided by the company.			
	2-20: Process to determine remuneration	Confidential. Information not provided by the company.			



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Statement of use
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GRI 1 used
GRI 1: Foundation 2021

GENERAL DISCLOSURES 2021

GRI standard/ Other source	Disclosure	Location / Response	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 2: General disclosures 2021	2-21: Annual total compensation ratio	Confidential. Information not provided by the company.			
	2-22: Statement on sustainable development strategy	Page 10			
	2-23: Policy commitments	Page 31			
	2-24: Embedding policy commitments	Page 31			
	2-25: Processes to remediate negative impacts	Page 35			
	2-26: Mechanisms for seeking advice and raising concerns	Page 35			
	2-27: Compliance with laws and regulations	There are no cases of non-compliance with laws and regulations.			
	2-28: Membership Associations	Page 38			
	2-29: Approach to stakeholder engagement	Page 61			
	2-30: Collective bargaining agreements	100% of the workers are represented by their union.			



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GRI 1: Foundation 2021

MATERIAL TOPICS

GRI standard/ Other source	Disclosure	Location / Response	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 3: Material topics 2021	3-1: Process to determine material topics	Page 8			
	3-2: List of material topics	Page 8			

COMMUNITY - LOCAL LABOR

GRI standard/ Other source	Disclosure	Location / Response	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 3: Material topics 2021	3-3: Management of material topics	Page 65			
GRI 202: Market Presence 2016	202-1: Ratios of standard entry level wage by gender compared to local minimum wage	Confidential. Information not provided by the company.			
	202-2: Proportion of senior management hired from the local community	Page 30			



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GRI 1: Foundation 2021

COMMUNITY - LOCAL DEVELOPMENT

GRI standard/ Other source	Disclosure	Location / Response	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 3: Material topics 2021	3-3: Management of material topics	Page 65			
GRI 203: Indirect economic impacts 2016	203-1: Infrastructure investments and services supported	Pages 61, 65 and 76			
	203-2: Significant indirect economic impacts	Page 59			

COMMUNITY - LOCAL SUPPLIERS

GRI standard/ Other source	Disclosure	Location / Response	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 3: Material topics 2021	3-3: Management of material topics	Page 59			
GRI 204: Procurement practices 2016	204-1: Proportion of spending on local suppliers	Page 59			



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GRI 1 used
GRI 1: Foundation 2021

ETHICAL AND TRANSPARENT BUSINESS

GRI standard/ Other source	Disclosure	Location / Response	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 3: Material topics 2021	3-3: Management of material topics	Page 31			
	205-1: Operations assessed for risks related to corruption	Page 32			
GRI 205: Anti-corruption 2016	205-2: Communication and training on anti-corruption policies and procedures	Page 32			
	205-3: Confirmed incidents of corruption and actions taken	Page 32			

WATER RESOURCE MANAGEMENT

GRI standard/ Other source	Disclosure	Location / Response	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 3: Material topics 2021	3-3: Management of material topics	Page 84			
	303-1: Interactions with water as a shared resource	Pages 80 and 84			
GRI 303: Water and effluents 2018	303-2: Management of water discharge-related impacts	Page 84			
	303-3: Water withdrawal	Page 85			
	303-4: Water discharge	Page 84			
	303-5: Water consumption	Page 85			



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GRI 1 used
GRI 1: Foundation 2021

BIODIVERSITY

GRI standard/ Other source	Disclosure	Location / Response	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 3: Material topics 2021	3-3: Management of material topics	Page 76			
	304-1: Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Pages 94, 95 and 96			
GRI 304: Biodiversity 2016	304-2: Significant impacts of activities, products and services on biodiversity	Page 97			
	304-3: Habitats protected or restored	Pages 98 and 99			
	304-4: IUCN Red List species and national conservation list species with habitats in areas affected by operations	Page 99			



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GRI 1 used
GRI 1: Foundation 2021

GREENHOUSE GAS EMISSIONS

GRI standard/ Other source	Disclosure	Location / Response	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 3: Material topics 2021	3-3: Management of material topics	Page 80			
	305-1: Direct (Scope 1) GHG emissions	Page 80			
	305-2: Energy indirect (Scope 2) GHG emissions from energy purchases	Page 80			
	305-3: Other Indirect (Scope 3) GHG emissions	Page 80			
GRI 305: Emissions 2016	305-4: GHG emissions intensity	Page 80			
	305-5: Reduction of GHG emissions	Page 80			
	305-6: Emissions of ozone-depleting substances (ODS)	GNA does not produce ODS in its operational process.			
	305-7: Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Page 81			



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GRI 1 used
GRI 1: Foundation 2021

WASTE MANAGEMENT

GRI standard/ Other source	Disclosure	Location / Response	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 3: Material topics 2021	3-3: Management of material topics	Page 87			
	306-1: Waste generation and significant waste-related impacts	Page 87			
	306-2: Management of significant waste-related impacts	Page 87			
GRI 306: Waste 2020	306-3: Waste generated	Page 87			
	306-4: Waste diverted from disposal	Page 88			
	306-5: Waste directed to disposal	Page 88			



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GRI 1 used
GRI 1: Foundation 2021

LABOR MANAGEMENT

GRI standard/ Other source	Disclosure	Location / Response	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 3: Material topics 2021	3-3: Management of material topics	Pages 40, 44 and 46			
	401-1: New employee hires and employee turnover	Page 41			
GRI 401: Employment 2016	401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 42			
	401-3: Parental leave	Page 43			
GRI 404: Training and education 2016	404-1: Average hours of training per year per employee	Page 46			
	404-2: Programs for upgrading employee skills and transition assistance programs	Page 46			
	404-3: Percentage of employees receiving regular performance and career development reviews	Page 44			



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GRI 1 used
GRI 1: Foundation 2021

OCCUPATIONAL HEALTH AND SAFETY

GRI standard/ Other source	Disclosure	Location / Response	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 3: Material topics 2021	3-3: Management of material topics	Page 51			
	403-1: Occupational health and safety management system	Page 51			
	403-2: Hazard identification, risk assessment, and incident investigation	Page 51			
	403-3: Occupational health services	Page 51			
GRI 403: Occupational health and safety 2018	403-4: Worker participation, consultation, and communication on occupational health and safety	Page 51			
	403-5: Worker training on occupational health and safety	Page 51			
	403-6: Promotion of worker health	Page 43			
	403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Page 53			
	403-8: Workers covered by an occupational health and safety management system	Page 52			
	403-9: Work-related injuries	Page 54			
	403-10: Work-related ill health	No work-related illnesses were recorded in 2023.			



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GRI 1 used
GRI 1: Foundation 2021

DIVERSITY

GRI standard/ Other source	Disclosure	Location / Response	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 3: Material topics 2021	3-3: Management of material topics	Page 48			
GRI 405: Diversity and equal opportunity 2016	405-1: Diversity of governance bodies and employees	Pages 92 and 93			
	405-2: Ratio of basic salary and remuneration of women to men	Confidential. Information not provided by the company.			
GRI 406: Non-discrimination 2016	406-1: Incidents of discrimination and corrective actions taken	Page 48			

COMMUNITY - HUMAN RIGHTS

GRI standard/ Other source	Disclosure	Location / Response	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 3: Material topics 2021	3-3: Management of material topics	Page 47			
GRI 411: Rights of indigenous peoples 2016	411-1: Incidents of violations involving rights of indigenous peoples	GNA does not affect traditional peoples (indigenous and/or quilombolas) in its current projects. Therefore, we have no cases of violation to report.			



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GRI 1 used
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SUSTAINABLE SUPPLY CHAIN

GRI standard/ Other source	Disclosure	Location / Response	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 3: Material topics 2021	3-3: Management of material topics	Page 59			
GRI 308: Supplier environmental assessment 2016	308-2: Negative environmental impacts in the supply chain and actions taken	Page 59			
GRI 407: Freedom of association and collective bargaining 2016	407-1: Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Page 32			
GRI 408: Child labor 2016	408-1: Operations and suppliers at significant risk for incidents of child labor	Page 59			
GRI 409: Forced or compulsory labor 2016	409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	Page 59			
GRI 414: Supplier social assessment 2016	414-2: Negative social impacts in the supply chain and actions taken	Page 59			



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GRI 1 used
GRI 1: Foundation 2021

COMMUNITY - HEALTH AND SAFETY

GRI standard/ Other source	Disclosure	Location / Response	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 3: Material topics 2021	3-3: Management of material topics	Page 62			
GRI 413: Local communities 2016	413-1: Operations with local community engagement, impact assessments, and development programs	Page 62			
	413-2: Operations with significant actual and potential negative impacts on local communities	Page 62			

OTHER NON-MATERIAL INDICATORS

GRI standard/ Other source	Disclosure	Location / Response	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 201: Economic performance 2016	201-1: Direct economic value generated and distributed	Page 83			
GRI 302: Energy 2016	302-1: Energy consumption within the organization	Page 83			
	302-2: Energy consumption outside of the organization	Page 83			
	302-4: Reduction of energy consumption	Page 83			
	302-5: Reductions in energy requirements of products and services	Page 83			
GRI G4: Energy sector	GRI G4 EU1: Installed capacity, broken down by primary energy source and by regulatory regime	Page 16			
	GRI G4 EU2: Net energy output broken down by primary energy source and by regulatory regime	Page 16			



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SASB CONTENT INDEX

Topic	SASB Code	Metric	Page / Response
Greenhouse Gas Emissions & Energy Resource Planning	IF-EU110a.1	(1) Gross global Scope 1 emissions, percentage covered under (2) emissions-limiting regulations and (3) emissions-reporting regulations	See “Air Quality and GHG Emissions” - Page 81
	IF-EU110a.2	Greenhouse gas (GHG) emissions associated with power deliveries	Gross global GHG emissions associated with electricity supplied to retail customers, resulting from own energy generation and energy purchased, totaled 1,291.76 tCO ₂ e.
	IF-EU110a.3	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	See “Air Quality and GHG Emissions” - Page 81
	IF-EU110a.4	(1) Number of customers served in markets subject to renewable portfolio standards, (2) percentage fulfillment of RPS target.	The company does not operate in markets subject to renewable portfolio standards (RPS).
	EM-MD110a.1	Gross global Scope 1 emissions, percentage of methane, percentage covered under emissions limiting regulations	See “Air Quality and GHG Emissions” - Page 81
	EM-MD110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	See “Air Quality and GHG Emissions” - Page 81
Air Quality	IF-EU120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) particulate matter (PM10), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population	See GRI 305-7 - Page 81
	EM-MD120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs) and particulate matter (PM10)	See GRI 305-7 - Page 81



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Topic	SASB Code	Metric	Page / Response
Water Management	IF-EU140a.1	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	See “Water Management” - Page 85 (GRI 303-3 and 303-5)
	IF-EU140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	No incidents were recorded in 2023.
	IF-EU140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	See GRI 303-1 and 303-2 - Page 84
Coal Ash Management	IF-EU150a.1	(1) Amount of coal combustion products (CCPs) generated, (2) percentage recycled	No coal combustion products are generated.
	IF-EU150a.2	Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment	No coal combustion products are generated.



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SASB CONTENT INDEX

Topic	SASB Code	Metric	Page / Response
Energy Affordability	IF-EU240a.1	Average retail electric rate for (1) residential (2) commercial, and (3) industrial customers	The indicator does not apply to power generators. The average consumer retail rate comes from the distributors; the generators sell energy to the distributors, which then supply the end consumers.
	IF-EU240a.2	Typical monthly electric bill for residential customers for (1) 500 kWh and (2) 1,000 kWh of electricity delivered per month	The indicator does not apply to power generators, as is the case with GNA.
	IF-EU240a.3	Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	The indicator does not apply to power generators, as is the case with GNA.
	IF-EU240a.4	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	As a generator operating in the regulated energy market, GNA does not have contracts with retail consumers, solely with distributors.
Workforce Health & Safety	IF-EU320a.1	(1) Total recordable incident rate (TRIR) (2) fatality rate, and (3) near miss frequency rate (NMFR)	Rates recorded in 2023: (1) Total recordable incident rate (TRIR) - 0.36 (2) Fatality rate - 0 (3) Near miss frequency rate (NMFR) - 0.46



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SASB CONTENT INDEX

Topic	SASB Code	Metric	Page / Response
End-Use Efficiency & Demand	IF-EU420a.1	Percentage of electric utility revenues from rate structures that (1) are decoupled (2) contain a lost revenue adjustment mechanism (LRAM)	It does not apply to energy generators such as GNA, which only has contracts with distributors and not with end consumers.
	IF-EU420a.2	Percentage of electric load served by smart grid technology	Does not apply to GNA, which is a generation agent that does not serve end consumers.
	IF-EU420a.3	Customer electricity savings from efficiency measures, by market	GNA is an energy generator that does not serve end consumers.
Nuclear Safety & Emergency Management	IF-EU540a.1	Total number of nuclear power units, broken down by results of most recent independent safety review	GNA does not have a nuclear operation.
	IF-EU540a.2	Description of efforts to manage nuclear safety and emergency preparedness	GNA does not have a nuclear operation.
Grid Resiliency	IF-EU550a.1	Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	No cybersecurity incidents were reported in 2023.
	IF-EU550a.2	(1) System Average Interruption Duration Index (SAIDI) (2) System Average Interruption Frequency Index (SAIFI) (3) Customer Average Interruption Duration Index (CAIDI), inclusive of major event days	The indicator does not apply to power generators.



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SASB CONTENT INDEX

Topic	SASB Code	Metric	Page / Response
Ecological Impacts	EM-MD160a.1	Descrição das políticas e práticas de gestão ambiental para operações ativas	See “Biodiversity” - Page 76
	EM-MD160a.2	Percentage of land owned, leased, or operated within areas of protected conservation status or endangered species habitat	None of GNA's operational sites are located in areas of protected conservation status. The nearest protected area is three km away from the projects. However, all of GNA's structures within the Special Sector of Port of Açú (SEPA) occupy areas originally covered by restinga vegetation (high biodiversity value) with varying degrees of human influence.
	EM-MD160a.3	(1) Terrestrial land area disturbed, (2) percentage of impacted area restored	The areas being restored by the GNA to compensate for the vegetation removed total 120.6 ha and are located inside the Caruara RPPN. No areas impacted by the removal of vegetation have been restored, since the vegetation was removed specifically for the construction of the GNA structures.
	EM-MD160a.4	(1) Number and (2) aggregate volume of hydrocarbon spills, (3) volume in Arctic, (4) volume in sites with high biodiversity significance, and (5) volume recovered	There were no hydrocarbon spills in 2023.
Competitive Behavior	EM-MD520a.1	Total amount of monetary losses as a result of legal proceedings associated with pipeline and storage regulations	There were no monetary losses associated with pipelines as a result of legal proceedings associated with federal legislation and/or regulations.



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↗ SASB CONTENT INDEX

Topic	SASB Code	Metric	Page / Response
Operational Safety, Emergency Preparedness & Response	EM-MD540a.1	(1) Number of reportable pipeline incidents, (2) percentage significant	There were no pipeline incidents in 2023.
	EM-MD540a.2	Percentage of (1) natural gas and (2) hazardous liquid pipelines inspected	The company's pipeline network has been fully inspected and commissioned by Acciona, and Kn is responsible for the routine inspection of the pipeline.
	EM-MD540a.3	Number of (1) accident releases and (2) non-accident releases (NARs) from rail transportation	GNA does not use rail transportation.
	EM-MD540a.4	Discussion of management systems used to integrate a culture of safety and emergency preparedness throughout the value chain and throughout project lifecycles	GNA has defined emergency preparedness as a management system and uses safe working practices with references such as IOGP, CCPS, and AICHE. It also develops and defines a training calendar, including drills, in order to be prepared in the event of an emergency. Every year, it plans emergency actions through an emergency workshop.



CORPORATE INFORMATION/CREDITS

Supervision:
GNA's Sustainability and Communications Team

Consulting on GRI Indicators:
Ability Sustentabilidade

Writing, Editing, and Proofreading:
Quintal 22

Graphic Design and Layout:
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