



2024

SUSTAINABILITY Report



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2024

SUSTAINABILITY Report

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About this Report

[About this Report](#) | [About GNA](#) | [Corporate Governance](#) | [Prosperous and Healthy Relationships](#) | [Responsible and Shared Value](#) | [Natural Resource Conservation](#)

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1 About this report

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

This is GNA - Gás Natural Açú's Sustainability Report, an overview of our key practices, achievements, challenges, and performance from January 1 to December 31, 2024.

This is our fourth consecutive annual report, published as part of our commitment to transparency and accountability to stakeholders and society at large. The report also serves as a tool for tracking and communicating progress over time.

This edition reports on a consolidated basis for 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.

The report was prepared in accordance with the Global Reporting Initiative (GRI) Standards and also incorporates disclosures from the Sustainability Accounting Standards Board (SASB) Standards as well as our own disclosures, selected for their relevance to our operations.

The contents of this report reflect GNA's updated double material topics, assessed based on the Corporate Sustainability Reporting Directive (CSRD) and the International Financial Reporting Standards (IFRS), issued by the International Sustainability Standards Board (ISSB).

The Executive Board collaborates in developing the report by giving interviews, validating information with the relevant departments, and reviewing the final draft. Final approval of the Sustainability Report is the responsibility of the Chief Executive Officer.

The report did not undergo external assurance. Financial and economic information was audited by KPMG Auditores Independentes, and the greenhouse gas (GHG) emissions inventory was externally verified by RBNA Consult.

The report also followed the reporting principles outlined in the GRI Standards: accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability.

Each chapter of the report shows the linkage between the topics covered and GNA's material topics, ESG (environmental, social, and governance) pillars, and the Integrated Reporting framework capitals.

Below each chapter title or subtitle, GRI and SASB references are included to identify the relevant disclosure. The GRI and SASB content indexes, including page numbers for each reported disclosure, can be found starting on page **94**.



ABOUT GNA



Learn more about GNA on our company website.

If you have any questions or comments about this report, please contact us at 0800 591 2094.

www.gna.com.br

DOUBLE MATERIALITY

GRI 3-1

A materiality is a core principle of sustainability reporting. Materiality assessments involve identifying and prioritizing the topics that are most relevant to our company and our stakeholders. In 2024, we conducted a new assessment—this time using the double materiality approach—based on the CSRD, IFRS, and GRI standards. This approach addresses both an organization's social, environmental, and governance impacts and its financial performance, providing a more sustainability-oriented business perspective.

In our most recent double materiality assessment, an external consultancy—the same as for our first matrix—began by analyzing GNA's market context and trends, identifying critical sustainability topics for the sector and reviewing internal corporate documents and previous materiality assessments.

Next, the stakeholders to be consulted were defined, as well as the methods used for both impact materiality and financial materiality assessments. The full assessment included 10 stakeholder groups, 46 participants in the online consultation, 47 institutions evaluated, and 9 interviews and workshops.

GRI 2-29

At the end of the assessment, the double materiality topics were selected, providing a comprehensive view of stakeholder perspectives. Thirteen material topics were selected, covering business conduct, people and environmental management, and GNA's social role. Selected topics have been mapped to the relevant ESG indices and the United Nations (UN) Sustainable Development Goals (SDGs).

► Explore our new material topics:

GRI 3-2

Related area	Material topic	Report chapter addressing the topic	Related SDGs
Environment	Climate change and GHG emissions	Natural Resource Conservation	    
	Biodiversity		
	Water resources		
	Waste and air quality		
People	Occupational health, safety and well-being	Prosperous and Healthy Relationships	    
	Human capital development and diversity		
Society	Economic contribution and local development	Responsible and Shared Value	  
	Human rights	Prosperous and Healthy Relationships	
Business conduct	Operational safety	Prosperous and Healthy Relationships	   
	Ethics and corporate governance	Corporate Governance	
	Transparency and stakeholder engagement	Prosperous and Healthy Relationships Responsible and Shared Value	
	Responsible procurement	Prosperous and Healthy Relationships	
	Energy transition and security	Natural Resource Conservation	

2024 AT A GLANCE

In 2024, we made important progress in strengthening governance, optimizing operations, and refining internal processes, reflecting our commitment to continuous improvement. The following pages provide a detailed account of these accomplishments, and below we highlight the key milestones of the period.

CORPORATE HIGHLIGHTS



CORPORATE CULTURE

Unveiled our new purpose, future vision, and revised values—with an emphasis on training and development—and launched a virtual training platform.

Learn more on [pages 12 and 48](#)



CYBERSECURITY

Improved cybersecurity maturity and published a new Cybersecurity Policy and Industrial Cybersecurity Security Plan (PSCI).

Learn more on [page 39](#)



SUSTAINABLE PROCUREMENT

Further progress made on our Sustainable Procurement Program, with the launch of a new wave for Supplier Management.

Learn more on [page 64](#)



OPERATIONAL HIGHLIGHTS



RESEARCH, DEVELOPMENT & INNOVATION

Completed the design and initiated integrated modeling tests for scheduling liquefied natural gas (LNG) shipments to regasification terminals and on to thermal power plants under operational uncertainties.

Learn more on [page 22](#)



FIRST FIRE

First ignition of the gas turbine at UTE GNA II.

Learn more on [page 19](#)



EVEN SAFER

Improvements made to the Emergency Task Force, traffic management, Process Safety Fundamentals, and Life-Saving Rules.

Learn more on [page 57](#)



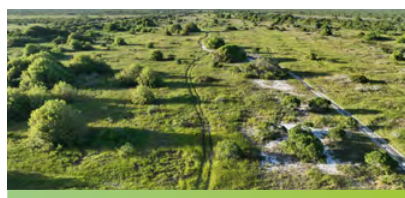
SOCIAL AND ENVIRONMENTAL HIGHLIGHTS



HUMAN RIGHTS

Conducted an assessment of Adverse Human Rights Impacts.

Learn more on [page 50](#)



BIODIVERSITY

Completed all *restinga* restoration plantings related to GNA I and GNA II.

Learn more on [page 83](#)



DIVERSITY AND INCLUSION

Launched an exercise to revise our diversity and inclusion strategy.

Learn more on [page 51](#)



GOLD BADGE

Recognized for the fourth time with a Gold Badge from the Brazilian GHG Protocol Program.

Learn more on [page 88](#)



ENERGIZAR PROGRAM

Launched a health and well-being program for employees.

Learn more on [page 55](#)



COMPLETED SOCIAL PROJECTS

Delivered our *Gerar Frutos*, *Ela Pode*, and *Práticas Educativas Inovadoras* projects.

Learn more on [page 75](#)



GOVERNANCE HIGHLIGHTS



COMPLIANCE

Reviewed the Compliance and Privacy Risk Matrix and revised five documents: Compliance Management Plan; Donation, Social Investment, and Sponsorship Policy; Risk Assessment Policy – Background Checks; Information Security Policy; and Conflict of Interest Procedure.

Learn more on [page 29](#)



CORPORATE RISK MANAGEMENT

Published our Risk Management Policy.

Learn more on [page 38](#)



INTERNAL CONTROLS

Implemented Req to Pay*, a project that mapped 11 processes, reviewed related risks and controls, and agreed on action plans with the relevant departments.

Learn more on [page 36](#)



* Requisition to Payment, a process that encompasses all steps from purchase requisition to payment.

MESSAGE FROM THE EXECUTIVE BOARD

GRI 2-22



Emmanuel Delfosse
CEO

The year 2024 saw important progress for GNA across multiple fronts. Guided by our purpose—generating reliable energy and contributing to Brazil’s energy security—we made consistent headway in the first full year of implementing our strategic plan, GNA+5, and in embedding our new culture.

Underscoring our company’s importance to Brazil’s energy security, GNA I was again in high demand during the year, with especially frequent dispatching throughout August to December 2024. The main drivers behind this demand were climate-related impacts, particularly the lack of rainfall and intense heatwaves. In addition, the growing share of intermittent renewable sources in Brazil’s grid, coupled with the absence of new impoundment hydropower plants, means that natural gas power plants continue to play a strategic role in ensuring grid stability.

Meanwhile, we reached the final construction stage of GNA II, which will become the largest natural gas-fired power plant in the country. Despite the challenges inherent to a project of this scale, the plant’s first fire was successfully carried out in December—marking the start of hot commissioning. This stage consists of running the first gas turbine and beginning operational tests to ensure that all equipment and systems are functioning properly before starting commercial operation, scheduled for 2025.

With both plants in operation, our power complex will reach full installed capacity—3 GW—enough to supply 14 million households. This milestone marks GNA’s transition to a fully operational enterprise, running the largest natural gas-fired power complex in Latin America.

But our journey does not end here—GNA continues to build its position as a strategic player in Brazil’s electricity sector, believing in the country’s vast development potential. We have already secured 3.4 GW of additional licensed capacity for new plants, more than doubling our potential capacity to 6.4 GW.

The Brazilian government has also signaled its continued reliance on and demand for natural gas power plant capacity to provide more flexibility and stability to the national grid, as highlighted by the launch of a new Capacity Reserve Auction. Throughout 2024, we prepared to bid in this auction and expand our operations.

Other growth-related plans include integrating our thermal power complex with the national gas transmission network, building our first onshore LNG storage terminal, and investing further in Research & Development (R&D).

“

As we enter this new, fully operational phase, we remain focused on continually raising our standards of operational excellence—delivering reliable energy to the Brazilian grid, sustaining strong financial performance, and strengthening our relationships with employees, suppliers, partners, and communities.

Strong governance remains essential to our operational health and stakeholder relationships. In 2024, we made important progress in bolstering governance. In corporate risk management—a key area of focus—we published a new Risk and Crisis Management Policy.

In Compliance and Internal Controls, we reviewed our compliance and privacy risk matrix, updated key regulatory documents, and mapped 11 processes to identify related risks and mitigating controls and agree on action plans with the relevant teams.

We strengthened cybersecurity with the publication of our Cybersecurity Policy and Industrial Cybersecurity Security Plan (PSCI). Thanks to the work of our IT team and newly implemented security controls, we raised our cybersecurity maturity score from 1.55 to 2.52—above the industry average.

Safety, like security, is a non-negotiable value at GNA. We work continuously to ensure that our employees, partners, and everyone involved in our operations keep safe. In 2024, we reached 22,516,188 hours worked without lost-time injuries during operations at GNA I and construction at GNA II.

Even with highly effective safety processes in place, we continue to refine our practices. Throughout 2024, we implemented new tools such as Process Safety Fundamentals and Life-Saving Rules, along with a new Emergency Task Force and improved traffic management for workers.

Through our *Energizar* program, we also support team well-being across social, physical, and emotional health. For the fifth consecutive year, we earned GPTW certification as an excellent workplace, and we received our fourth consecutive GPTW award as one of the best workplaces in Rio de Janeiro.

In line with our Sustainability Strategy, we began reviewing our Diversity and Inclusion (D&I) Strategy in 2024. From the outset, GNA has been committed to increasing female representation in the sector, and today, women make up 53% of our workforce.

However, we know we can expand our reach further—not only in gender but across all dimensions of diversity.

Our approach to relationship-building goes beyond our internal teams and extends to everyone connected to GNA, including local communities. In 2024, we completed three major community-oriented projects: *Gerar Frutos* provided technical training and supported crop expansion for 30 farming families in São João da Barra (RJ); the second edition of *Ela Pode* trained 26 women in entrepreneurship and personal development; and *Práticas Educativas Inovadoras* developed and shared 56 lesson plans through a platform created for public schools in São João da Barra—along with many other outcomes described later in this report.

GNA is also advancing robust environmental initiatives, with projects focused on biodiversity, GHG emissions, water stewardship, and waste management. In 2024, we completed the planting phase in nine *restinga* restoration projects in the Caruara Reserve, totaling 79,554 native *restinga* seedlings manually planted across 120.6 hectares. We also received the Gold Badge for emissions reporting from the Brazilian GHG Protocol Program for the third time.

We see sustainability as essential—not only for environmental preservation but also for building strong, respectful human relationships and strengthening our operating and financial performance.

“

In 2025, we entered a new chapter as fully operational company, a major milestone and achievement for GNA. We see immense potential to be explored in Brazil’s energy sector, and we are ready for the challenges ahead, with the confidence of knowing we have a dedicated team with relentless energy, strategic focus, and unwavering motivation. Our thanks go to everyone who is part of this journey: our team, partners, and suppliers, whose dedication has been crucial to bringing us where we are. **Let’s keep pushing forward!**

Emmanuel Delfosse
CEO



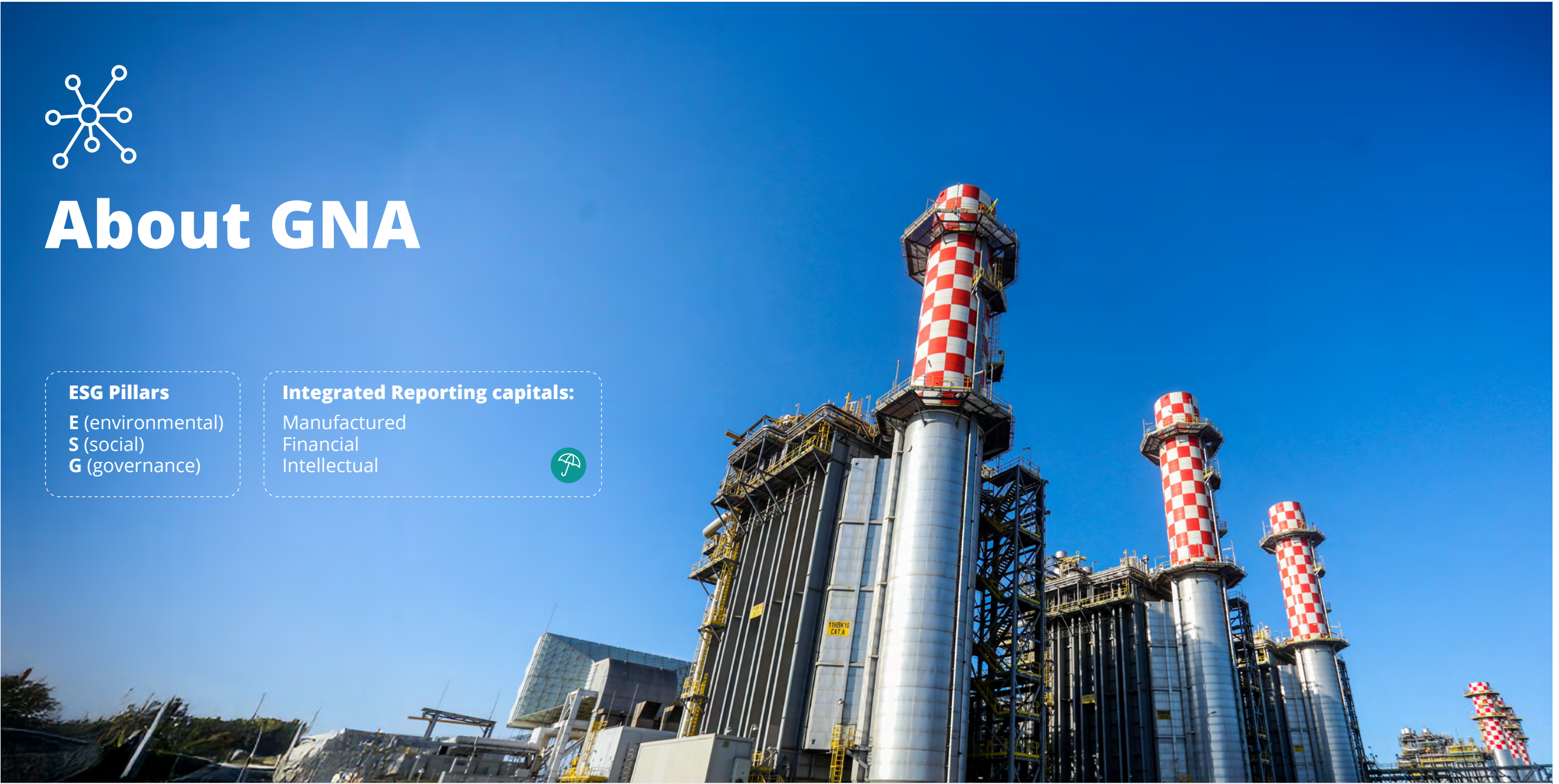
About GNA

ESG Pillars

E (environmental)
S (social)
G (governance)

Integrated Reporting capitals:

Manufactured
Financial
Intellectual



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2 About GNA

GRI 2-1 | 2-6

We are a private power generation company that operates the largest and most efficient natural gas power complex in Latin America. We are located at Açú Port, in Rio de Janeiro—one of Brazil's main port complexes. Through our operations, we contribute to the expansion of the gas and power markets and to the country's overall economic development.

Our business strategy is backed by strong shareholders, including bp, Prumo Logística, Siemens Energy, Siemens AG, and SPIC Brasil. Our purpose is to generate reliable energy, contributing to the security and sustainability of Brazil's power sector and expanding local development and opportunities—all aligned with the highest international sustainability standards.

Our thermal power complex is one of the most efficient in the country, comprising two natural gas-fired plants—GNA I and GNA II—two substations, and two transmission lines delivering generated output to the National Grid. To supply fuel to our plants, we have built a liquefied natural gas (LNG) regasification terminal to host FSRU *BW Magna*, a vessel with a capacity to store and regasify up to 21 million cubic meters of natural gas per day.



GNA I has been in commercial operation since 2021, and GNA II will begin operating in 2025, further strengthening grid resilience. With both plants in operation, we will have a combined generation capacity of 3 GW—enough energy to supply around 14 million households.

We plan to expand our capacity even further and already have environmental licenses to expand our generation capacity by an additional 3.4 GW, reaching up to 6.4 GW. We also intend to integrate GNA into the onshore gas pipeline network, connecting to domestic gas supply.

THE LARGEST AND MOST EFFICIENT NATURAL GAS POWER COMPLEX IN LATIN AMERICA

R\$ 12 billion

IN INVESTMENTS

since our founding

22,000+

JOBS

created to date

3 GW

INSTALLED CAPACITY

enough to power 14 million households

17%

OF THE NATIONAL GRID'S

thermal power capacity

PURPOSE, VISION, AND VALUES

GNA's purpose, vision, and values were reformulated in 2024 to align with our strategic plan. Throughout the year, they were communicated to employees in various ways to help spread our culture and strategy across the organization.



PURPOSE

Generate reliable energy, contributing to Brazil's energy security.



VISION

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

They were also addressed during a talk with the Executive Board, at the *Conectados* event (a biannual all-hands meeting), and through internal communications.

In 2025, we will translate the new culture into expected behaviors aligned with GNA's values and incorporate these into the daily routines of our employees.

VALUES



Respect for life, a non-negotiable asset

Our people are our greatest asset, and everyone's safety always comes first. We take care of one another and make conscious choices, with life as a non-negotiable value.



Ethics, integrity, and transparency

We act with ethics and integrity in all our actions and decisions, promoting transparent communication and building relationships of trust and respect with all stakeholders.



Commitment to sustainability

We are committed to building a fairer society and protecting the environment, while contributing to the development of the communities where we operate.



Team spirit

We cultivate a healthy, diverse, and welcoming work environment. We celebrate our achievements with pride and lightness. Together, we make a difference, listen to one another, and encourage everyone's continuous development.



Excellence in results

We act like owners, making decisions with responsibility, planning, and efficient resource allocation. We are curious, we overcome challenges, and learn from our mistakes. We pursue continuous improvement to drive progress, with the agility and courage of those who are restless.



OUR BUSINESS

GRI 2-1 | 2-6 | G4 EU1 | G4 EU2

We operate thermal power plants and a liquefied natural gas (LNG) terminal. Our thermal power complex is located at Açu Port, in the municipality of São João da Barra, in northern Rio de Janeiro State. This is one of Brazil's main port complexes and offers a range of logistical solutions for the domestic oil and gas market.

In addition to providing secure and reliable energy, our initiatives drive local development and support the economy of northern Rio de Janeiro, the state as a whole, and the entire country.

► Power Generation

► POWER GENERATION

GNA I

The second-largest gas-fired power plant in Brazil, GNA I has been in operation since September 16, 2021.

Using combined-cycle technology, the plant includes three gas turbines and one steam turbine, which together generate 1.3 GW—enough to power 6 million households. Steam turbine technology ensures that 30% of the energy is produced without additional gas consumption, supporting greater energy efficiency.

GNA I is connected to the National Grid and supplies secure and reliable electricity through a 345 kV transmission line approximately 52 kilometers long, connected to the Campos dos Goytacazes substation.



1.3 GW

INSTALLED CAPACITY

R\$ 5 billion

TOTAL INVESTMENT

Campos Substation

CONNECTED TO THE NATIONAL GRID

Combined cycle

TECHNOLOGY

3 gas turbines and 1 steam turbine

Turbines

GAS TURBINE

SGT6-8000H

STEAM TURBINE

SST6-5000

345 kV / 52 km

TRANSMISSION LINE

12,000

JOB

created during construction

25 million hours

WITH NO LOST-TIME INJURIES

during construction and 1 million hours in operation without lost-time injuries

2,134,905 MWh

ELECTRICITY GENERATED IN 2024

GNA II

The largest and most efficient gas-fired power plant in Brazil, GNA II began construction in September 2021 and completed initial commissioning tests in December 2024. Commercial operation is set to officially begin in 2025.

Selected as a component of the new Growth Acceleration Program (PAC) for its national importance, the plant has an installed capacity of 1.7 GW—enough to supply around 8 million households.

Like GNA I, GNA II operates in a combined-cycle configuration, with three gas turbines and one steam turbine. Equipped with some of the most advanced technology available on the market today, the plant boasts over 60% energy efficiency and has the lowest emission levels among gas-fired plants currently operating in Brazil.

The GNA II substation connects to the National Grid through a 500 kV, 37-kilometer transmission line.



1.7 GW

INSTALLED CAPACITY

R\$ 7 billion

TOTAL INVESTMENT

Campos 2 Substation

CONNECTED TO THE NATIONAL GRID

Combined cycle

TECHNOLOGY

3 gas turbines and 1 steam turbine

Turbines

GAS TURBINE
SGT6-9000HL

STEAM TURBINE
SST6-5000

500 kV / 37 km

TRANSMISSION LINE

10,000

JOB

created during construction

+20 million hours

WITH NO LOST-TIME INJURIES
during construction

50% hydrogen

CAPABILITY

► Gas logistics

► GAS LOGISTICS

LNG TERMINAL & FSRU

In operation since September 2021, our liquefied natural gas (LNG) regasification terminal is the first privately operated terminal of its kind in Brazil. It was built specifically to meet the natural gas demand of GNA’s thermal power plants.

A Floating Storage and Regasification Unit (FSRU) is moored at this terminal. Named *BW Magna*, the vessel has the capacity for storing and regasifying up to 21 million cubic meters (m³) of natural gas per day.



21 million m³/day
REGASIFICATION CAPACITY

174,000 m³
LNG STORAGE CAPACITY

R\$ 380 million
INVESTMENT
received for infrastructure

International security
STANDARDS
Certified under the ISPS (*International Ship and Port Facility Security*) Code

OUR SHAREHOLDERS



bp, a global leader in the energy sector, supplies LNG to GNA's power plants. In Brazil, the company operates in oil and gas exploration and production, gas supply, and fuel and energy supply and trading.



Prumo Logística, a Brazilian company headquartered in Rio de Janeiro, is the developer of the Açu Port—a deep-water industrial port located in northern Rio de Janeiro and one of the largest private infrastructure investments in Brazil.



Siemens Energy is one of the world's leading energy technology companies, responsible for supplying the power island's control systems and equipment, as well as plant supervision, operation and maintenance (O&M).



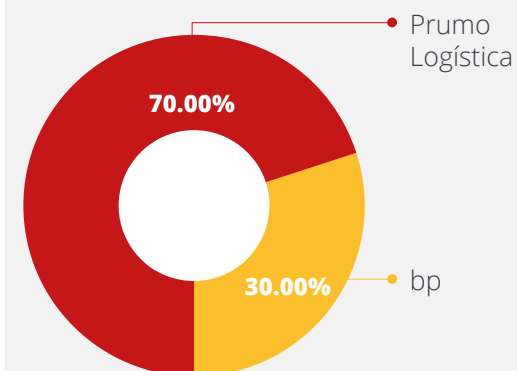
Siemens AG, a leading technology company focused on industry, infrastructure, mobility, and healthcare, made a capital investment in our venture, adding to our robust shareholder structure.



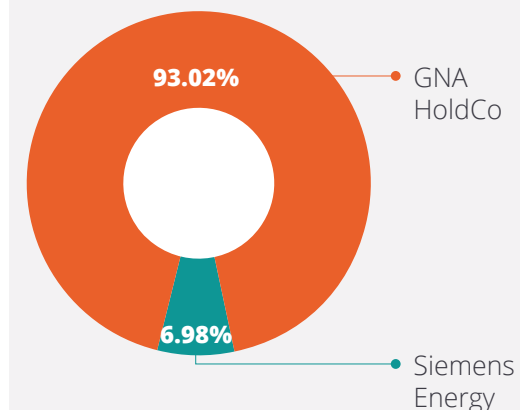
SPIC Brazil is a member of SPIC Global, one of the world's five largest power generators. SPIC Brazil invests in secure, primarily renewable energy generation while supporting the communities where it operates.

Ownership structure

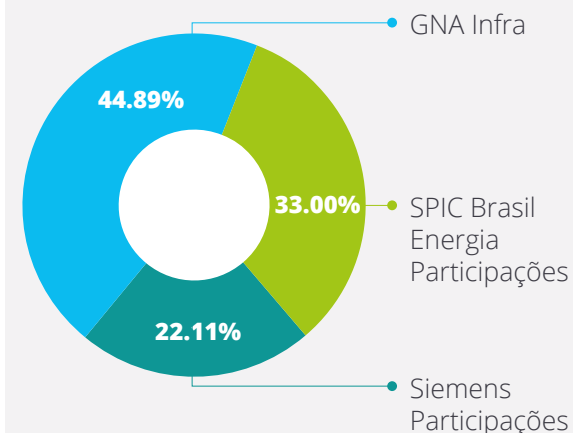
► Gás Natural Açu S.A.



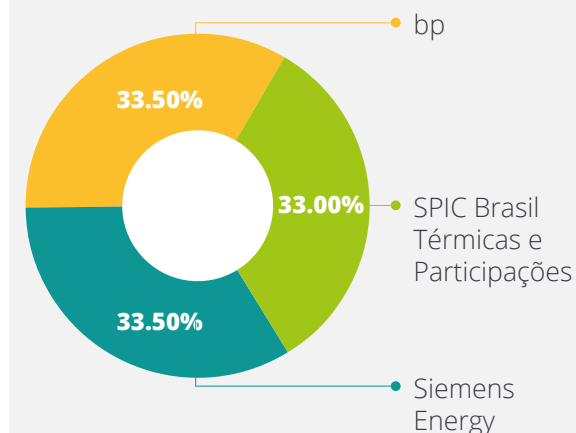
► Gás Natural Açu Infraestrutura S.A.



► UTE GNA I Geração de Energia S.A.



► UTE GNA II Geração de Energia S.A.



AWARDS AND RECOGNITION IN 2024

GPTW



GPTW CERTIFICATION

For the fifth consecutive year, we earned Great Place to Work® certification as one of the best workplaces in Brazil.



GPTW RIO RANKING

For the fourth year in a row, we were recognized as one of the best workplaces in Rio de Janeiro by Great Place to Work® Brazil.



GPTW WELL-BEING BADGE

Awarded based on innovative analytics of spontaneous employee feedback, powered by artificial intelligence and curated by experts. The methodology measures collective emotional well-being across personal, professional, and organizational factors.

GOLD BADGE FROM THE BRAZILIAN GHG PROTOCOL PROGRAM

Awarded for the fourth time, a Gold Badge certifies that we met the highest qualification level for publishing and verifying our GHG emissions data via Brazil's Public Emissions Registry.



RANKED 43rd IN THE SER HUMANO AWARDS ORGANIZED BY THE BRAZILIAN HUMAN RESOURCES ASSOCIATION OF RIO DE JANEIRO (ABRH-RJ)

Alongside Prumo Group companies (Porto do Açu, Ferroport, Vast, Dome, and Efen), we won the 2024 award in the Large Corporates category for a case study titled, "An identity made up of people: Prumo Group's cultural essence."



OUR STRATEGY

GNA's mission is to provide a secure energy supply to the Brazilian grid, with a business model that combines operational and resource efficiency. In addition to advancing the development of the wider energy sector in Brazil, our sustainable and responsible practices support the development and empowerment of local communities, minimize environmental impacts, and uphold ethical and transparent conduct.

► GNA +5

In 2024, we completed the first full year of implementing GNA +5, our strategic roadmap for 2024 to 2029. The plan incorporates our purpose, vision, and values and includes a set of strategic drivers providing direction for our executives and employees.





► Operating Performance



UNDERSCORING OUR COMPANY'S **IMPORTANCE TO BRAZIL'S POWER GRID,**

GNA I was again dispatched
on a frequent basis in 2024.

At the end of August and throughout September, October, November, and December, the plant was dispatched regularly to meet peak system demand.

This demand arose mainly due to changes in grid composition, with a larger share of intermittent renewables, and the impact of intense heatwaves, which drove up energy consumption during certain hours of the day. As a result, thermal energy became essential to cover periods of low renewable generation in the country.



Meanwhile, we continued construction of GNA II and began the hot commissioning stage, starting with the first fire of the gas turbines. This is a key milestone that precedes operational testing.

Toward the end of 2024, the GNA II construction site began to be demobilized, as the construction phase was succeeded by commissioning.

► Expansion Projects and Future Investments

We believe in the potential of Brazil’s energy market, which we will explore through an integrated gas-to-power expansion plan focused on three fronts: new thermal power plants, domestic interconnections, and an onshore terminal. These initiatives directly align with our mission of boosting Brazil’s energy security.

► EXPANSION PROJECTS AND FUTURE INVESTMENTS

New Power Plants

We already hold 3.4 GW of licensed capacity to expand our thermal power complex. This growth is supported by upcoming capacity auctions, which underscore Brazil’s demand for thermal power to provide greater flexibility and stability to the power grid. We are actively preparing to capture these opportunities.

► EXPANSION PROJECTS AND FUTURE INVESTMENTS

Onshore Terminal

In 2024, we also developed the conceptual design for an onshore LNG storage and regasification terminal. The facility will have greater storage and regasification capacity than the FSRU *BW Magna*, which we currently operate offshore. This would be the first onshore LNG storage terminal in Brazil and would expand our capacity, offering greater flexibility and supply security for the entire system.

► EXPANSION PROJECTS AND FUTURE INVESTMENTS

Domestic Connections

We have completed studies on interconnections linking our power plant complex to the gas pipeline network in northern Rio de Janeiro State. GNA’s strategic location supports connections to the gas network at two points: the first with Transportadora Associada de Gás S.A. (TAG), for the construction of the Goytacazes Pipeline (GASOG) connecting to the Cabiúnas/Vitória Pipeline; and the second with Nova Transportadora do Sudeste S.A. (NTS), supporting the construction of the North Fluminense Integration Pipeline (GASINF) connecting GNA’s power plant complex to the Cabiúnas Terminal in Macaé.

Our proposal is for both pipelines to be bidirectional, supporting a throughput of up to 12 million m³/day of natural gas. Future expansions are also planned, with capacity expected to reach up to 18 million m³/day. In 2024, we completed the assessment phase and began commercial arrangements to estimate the investment. Connection to the integrated gas network is expected to take place starting in 2028.





Aligned with our sustainability strategy, we have continued to explore renewable energy projects through energy offsets, a requirement tied to GNA I's commitment with the State Government of Rio de Janeiro.

This requirement was originally established under Decree No. 45,308/2015, which has since been repealed by Law No. 10,456/2024. As we await the publication of a new decree to replace the previous one, these projects remain pending state approval for implementation.

PROJECTS

Solar Plant to Offset Internal Consumption at GNA I

A solar power plant is currently under development to offset the internal electricity consumption of GNA's power plant.

Solar Panels in Public Facilities

GNA I donated investments in solar panels to reduce electricity consumption in nine schools and daycare centers in São João da Barra (RJ).

Solar Panels on GNA Buildings

Solar arrays have been installed on the rooftops of GNA's office buildings at the Açú Port to offset internal electricity use.

Agrivoltaic Power Array

An agrivoltaic solar array with a capacity of approximately 1.5 MW will be installed at the Antônio Sarlo Agricultural School [Foundation for Technical School Support/State University of Northern Rio de Janeiro (FAETEC/UENF)], combined with a center for training and research in food and energy. It will generate electricity through solar panels interspersed with various crops, and has potential for integration with poultry and livestock activities.

Solar Marketplace Platform

A digital platform under development to connect consumers in the state looking to invest in distributed solar generation with suppliers of equipment, land, materials, and the broader solar value chain.

In addition to these initiatives, in December 2024 we hired an external consulting firm to develop new energy offset projects for both GNA I and GNA II, which will become operational in 2025.

► Research, Development & Innovation

GNA's Research, Development, and Innovation (R&D&I) projects are aligned with our sustainable growth strategy and aim to deliver practical solutions for the energy sector. All projects are compliant with Law No. 9,991/2000 on R&D. Currently, three major projects are under development:

Integrated Sodium Hypochlorite and Hydrogen Production System

This project is developing a system to produce sodium hypochlorite and hydrogen through the electrolysis of seawater, using energy from a dedicated photovoltaic plant—a renewable source.

Sodium hypochlorite is used as an oxidizing biocide in the cooling tower water treatment system, while hydrogen is used to cool the steam turbine generator. By producing these substances internally, external procurement will no longer be necessary.

 **2024 Status**

The project progressed from the study phase to laboratory testing to develop the solution. The new system is slated to be implemented at GNA in 2025.

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

 Duration: **35 months**

 Investment: **R\$ 9.8 million**

Integrated Power Plant and Regasification Terminal Modeling for LNG Shipment Scheduling under Operational Uncertainty

Internally developed software used by GNA to support decision-making in LNG shipment scheduling, taking into account both gas- and power-side factors while minimizing associated risks. The platform analyzes meteocean data—such as wind, tides, ocean currents, and navigation conditions—to forecast the time of arrival of LNG carriers. This provides greater operational security and helps mitigate risks.

Partners: PSR, in collaboration with Argonáutica

Anti-Corrosive Coating Based on Plant Microclimate and Impact on the Corrosion of Electrical Equipment

The goal of this project is to develop a coating to protect the plant's metal structures against wind and sea spray exposure.

 **2024 Status**

The project is currently in internal laboratory development.

 Duration: **35 months**

 Investment: **R\$ 2.6 million**

Partners: Flowtest (a technology institution founded by professors from the Aeronautics Institute of Technology (ITA))





ECONOMIC PERFORMANCE

GRI 201-1

Our direct economic value generated and distributed (EVG&D) on an accrual basis, which includes the core components of our global operations, is outlined below.

► Direct economic value generated and distributed

(R\$ thousand)

	2024	2023	2022
Added value to be distributed	1,835,249 100%	1,125,979 100%	1,270,131 100%
Gross revenue	1,835,249 100%	1,125,979 100%	1,270,131 100%
Economic value distributed	2,037,615 111.0%	1,522,239 135.2%	1,725,785 135.9%
Personnel (compensation and benefits)	15,647 0.9%	14,407 1.3%	13,921 1.1%
Taxes, fees and contributions	356,123 19.4%	261,052 23.2%	270,879 21.3%
Return on third-party capital	1,000,142 54.5%	787,105 69.9%	1,042,374 82.1%
Interest on equity and dividends*	665,703 36.3%	476,030 42.3%	398,611 31.4%
Economic value retained	-202,366 -11.0%	-412,615 -36.6%	-455,654 -35.9%

* The 2023 figure was adjusted due to a change in inventory cost measurement. GRI 2-4

SUSTAINABILITY STRATEGY

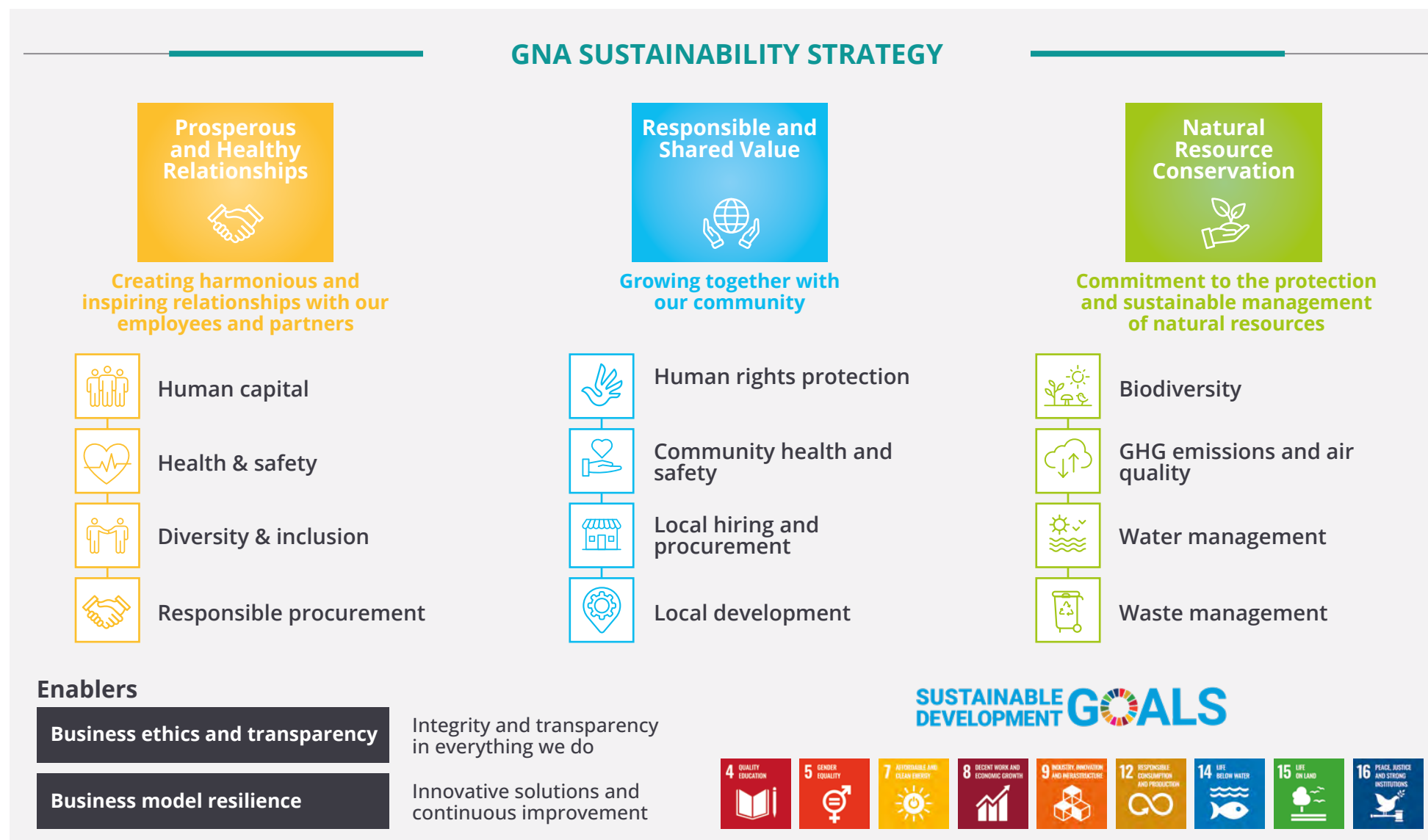
At GNA, we pursue sustainable development in a way that creates shared value. We achieve business growth in tandem with the social and economic development of our employees and the communities where we operate, while respecting the environment and upholding the highest ethical and transparency standards.

SUSTAINABILITY POLICY

Our operations are governed by our **Sustainability Policy**, which sets out guiding principles across our business, aligned with ESG standards. We are also signatories of the UN Global Compact and committed to supporting the United Nations Sustainable Development Goals (SDGs).

esg.gna.com.br/assets/documents/documentos_balizadores/02_politicas/politica-de-sustentabilidade.pdf

In 2021 we introduced the GNA Sustainability Strategy, which outlines our business logic and commitment to helping advance the SDGs. Following our 2024 materiality assessment, we intend to revise the Sustainability Strategy in 2025 to incorporate the assessment outcomes.





NEW INTERNAL SUSTAINABILITY PORTAL

To foster greater transparency and provide easier access to GNA's sustainability information, we have developed a Sustainability Portal within our intranet, available exclusively to employees. The portal was developed by the IT team and includes a range of features and information on licensing, local hiring rates (workforce and suppliers), environmental management data, biodiversity, and social investments, among other topics.





Corporate Governance

ESG Pillar:
G (governance)

Material topic covered:
Ethics and corporate governance

Integrated Reporting Capital:
Intellectual



About This Report | About GNA | **Corporate Governance** | Prosperous and Healthy Relationships | Responsible and Shared Value | Natural Resource Conservation

Governance Structure | Compliance | Integrated Management System (IMS) | Risk Management | Cybersecurity | Trade Association Membership

3 Corporate Governance

Since our founding, we have applied best practices in corporate governance across all our operations. We are supported by a robust shareholder structure made up of reputable companies that are leaders in their industries: bp, Prumo Logística, Siemens AG, Siemens Energy, and SPIC Brazil. We collaborate with our shareholders to further strengthen our internal procedures.

GOVERNANCE STRUCTURE

GRI 2-9 | 3-3 (Material topic: Ethics and corporate governance)

Our governance structure is compliant with rules established in Shareholders’ Agreements, Bylaws, applicable laws and regulations, internal policies, and internal standards as applicable.

► Boards of Directors

These are the highest governing bodies within GNA Group companies, with their members appointed by shareholders according to procedures outlined in Shareholders’ Agreements.

GRI 2-10

The Boards take into account the short- and long-term interests of GNA Group companies and shareholders, as well as the economic, social, environmental, and legal impacts on various stakeholders. Board members meet at least quarterly to address business matters across the GNA Group, with additional extraordinary meetings held when necessary.

APPROVAL OF THE GNA CODE OF ETHICAL CONDUCT AND POLICIES

The Group’s Boards of Directors are responsible for approving our Code of Ethical Conduct and all GNA policies, including our Sustainability Policy and Anti-Corruption and Anti-Bribery Policy, and the three new policies approved in 2024: Cybersecurity Policy, Risk Management Policy, and Crisis Management Policy.



esg.gna.com.br/documentos-balizadores

Corporate goals must also be approved by the Boards of Directors. The CEO attends all quarterly Board meetings, as well as the monthly meetings of Board Advisory Committees.

GRI 2-12 | 2-13

Strategic plans, policies, new business proposals, and investments (including sustainability-related topics) are regularly presented in monthly Advisory Committee meetings and in quarterly Board meetings.

All Board members must declare themselves recused from discussing any matters where a conflict of interest is identified. Related-party transactions are generally submitted to the Boards of Directors for approval, in order to minimize potential conflicts of interest.

The Head of Sustainability, who reports directly to the CEO, participates in all quarterly Board meetings and monthly Advisory Committee meetings.

GRI 2-12 | 2-13

► GNA I Board of Directors

SITTING MEMBERS (AS OF 12/31/2024)¹

Rogério Sekeff Zampronha – Chair
Mauro Lourenço de Andrade
Eduardo Quartarone Campos
Gisele Neves Quiroga
Eduardo Magalhães Oliveira
Wolfgang Leonhard Beitz
Chen Zheng
Renaguli Tuerdi
Adriana Waltrick dos Santos

TENURE

12/19/2024 to 12/19/2027
12/19/2024 to 12/19/2027
12/19/2024 to 12/19/2027
12/19/2024 to 12/19/2027
12/19/2024 to 12/19/2027
12/19/2024 to 12/19/2027
12/19/2024 to 12/19/2027
12/19/2024 to 12/19/2027
12/19/2024 to 12/19/2027

► GNA II Board of Directors

SITTING MEMBERS (AS OF 12/31/2024)¹

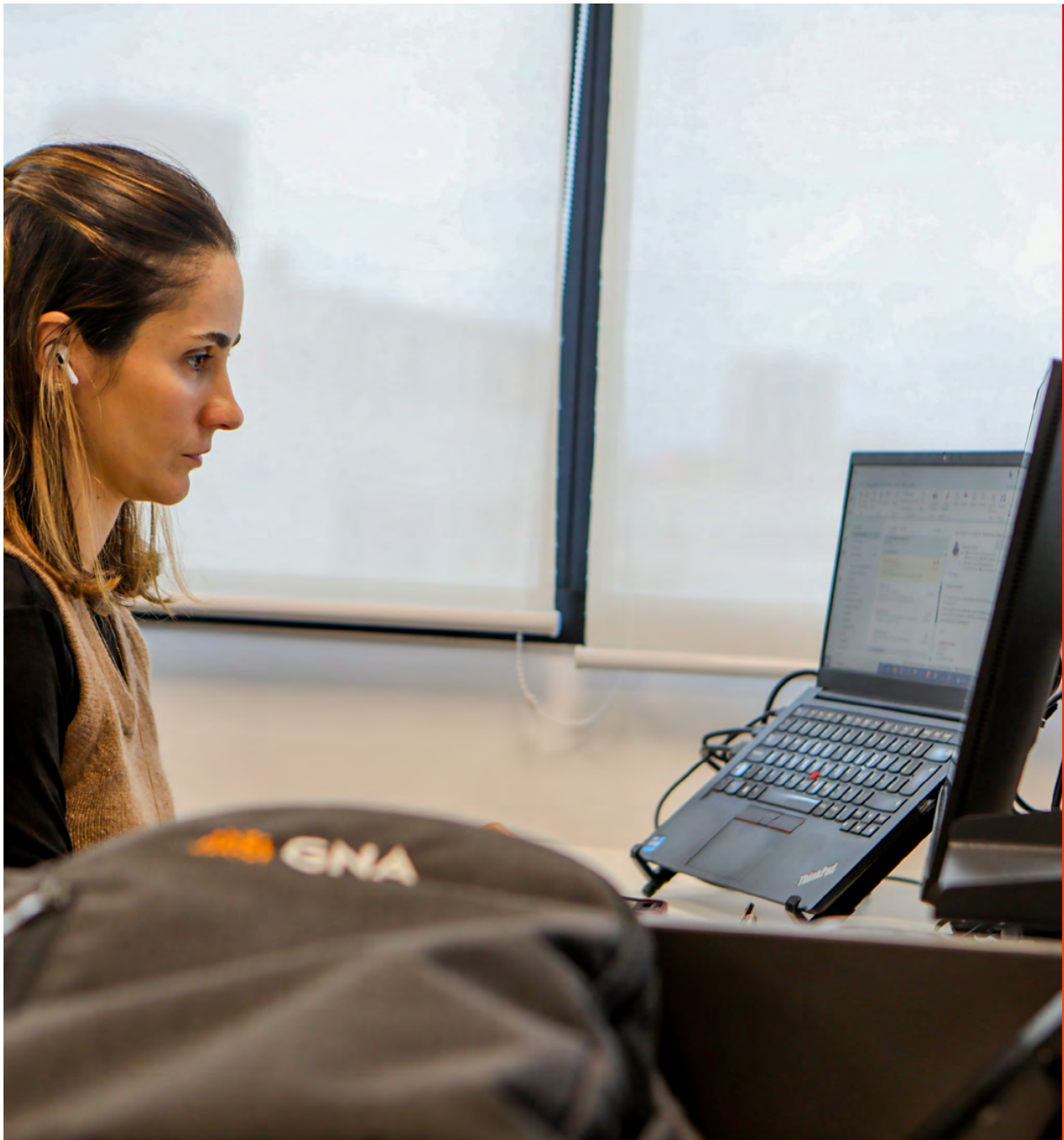
Gareth Mark Jones – Chair
Yue Wu
Richard Paul Ellis
Adriano Castello Branco
Bryan Bradford Cory
Oliver Pfaff
Chen Zheng
Renaguli Tuerdi
Adriana Waltrick dos Santos

TENURE

9/19/2022 to 09/19/2025
11/29/2023 to 09/19/2025
9/19/2022 to 09/19/2025
9/19/2022 to 09/19/2025
9/19/2022 to 09/19/2025
9/19/2022 to 09/19/2025
11/29/2023 to 09/19/2025
9/19/2022 to 09/19/2025
9/19/2022 to 09/19/2025

¹ All hold executive positions, and none are independent.





► Advisory Committees

GRI 2-16

UTE GNA I Geração de Energia S.A. and UTE GNA II Geração de Energia S.A. have advisory committees that meet monthly. During these meetings, Committee members review and provide guidance on topics submitted by the Executive Board and support GNA's governing bodies by making recommendations on strategic matters.

Depending on the relevance of the matters discussed, dedicated working groups composed of shareholder representatives may be established to deepen discussions. In 2024, the advisory committees in place included Financial, People, and Operational (including, but not limited to, Sustainability, Compliance, O&M, and Regulatory) committees.

► Executive Board

In addition to Shareholders' Meetings and Boards of Directors, GNA Group companies maintain Executive Boards responsible for leading the business and managing economic, environmental, and social impacts, supported by executive managers.

83.33%

OF EXECUTIVE BOARD MEMBERS

reside in the State of Rio de Janeiro.

GRI 202-2



► GNA I and II Executive Board

MEMBERS (AS OF 12/31/2024)

TENURE

Emmanuel Charles Delfosse
CEO

09/04/2023 to
06/01/2026

Gustavo Martins Sapacosta
Deputy Managing Officer

11/11/2024 to
06/01/2026

Gustavo Artur Ciocca Zeno
Chief Financial Officer

06/01/2023 to
06/01/2026

Fernando Cavalcanti Landau
Chief Legal Officer

06/01/2023 to
06/01/2026

Guilherme Penteado
Chief Regulatory Officer

06/01/2023 to
06/01/2026

Julio César Marcante
Chief Construction & Operation Officer

06/01/2023 to
06/01/2026

COMPLIANCE

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

(Material topic: Ethics and corporate governance)

Ethics, transparency, and integrity are non-negotiable commitments at GNA. Through our **Compliance Program**, we implement initiatives aligned with industry regulations, and we establish practices that ensure integrity and legality in all company activities.

Our Code of Ethical Conduct [↗](#) guides all of our relationships. In addition, we have an Anti-Corruption and Anti-Bribery Policy as well as standards to improve process security and efficiency, supporting compliance risk management. Our Compliance Platform centralizes our various control measures.

IN 2024, FIVE OF THESE STANDARDS WERE REVISED DUE TO THE INCLUSION OF NEW ACTIVITIES OR CHANGES IN ROUTINE:

- Compliance Management Plan
- Standard on Donations, Social Investments, and Sponsorship
- Risk Assessment Standard – Background Checks
- Information Security Standard
- Conflict of Interest Procedure

In addition, we published a new internal standard for compliance with the Brazilian General Data Protection Regulation (BR GDPR), in line with legal requirements and market best practices. Our procedure for preparing Data Protection Impact Assessment (DPIA) outlines our approach to processing personal data and assessing the risks and impacts of such processing for data subjects.

Other compliance-related GNA documents include our Business Hospitality Standard, which sets guidelines for offering and receiving business hospitality and for covering expenses for public officials or third parties not specified in contracts, as well as standards of conduct in interactions with government officials and requirements on personal data protection.

When a compliance policy is updated, employees are notified by email. In cases where a new process or routine is introduced, training and tutorials are made available on our Compliance Platform.

COMPLIANCE PLATFORM

Our Compliance Platform centralizes compliance activities and provides employees with needed corporate training, particularly regarding ethical conduct. Platform features include training, forms, document acknowledgment, relationship mapping, internal standards, glossaries, and other tools that facilitate information tracking and access control.



The platform is used to complete the following forms:

Acceptance Forms

- Code of Ethical Conduct Acceptance Form
- Information Security Standard Acceptance Form
- Conflict of Interest Form

Other Forms

- Donation
- Social Investment
- Sponsorship
- Business Hospitality
- Expense Payments Involving Third Parties or Government Officials
- Dealings with Government Officials
- Background Check

The training modules available include: Code of Ethical Conduct, Information Security and Personal Data Protection, Business Hospitality, Dealings with Government Officials, Donations and Sponsorships, Conflict of Interest, Work Environment,

In 2024, the Compliance Platform was updated with content revised in several forms and in the training modules on our Code of Ethical Conduct and Business Hospitality.

► Code of Ethical Conduct

GRI 2-24 | 407-1

Our commitment to upholding the highest standards of ethics, integrity, and transparency is reflected in GNA's Code of Ethical Conduct⁷. The code is the primary source of guidance on conduct for all members of the company, including but not limited to employees, officers, board members, internal committee members, interns, apprentices, and temporary workers.

In addition, all employees are expected to convey the code's principles and standards of conduct to contractors, suppliers, business partners, or any other individuals or entities GNA interacts with. These parties also receive and are required to comply with our Code of Ethical Conduct or, alternatively, submit a written statement committing to equal or stricter standards of conduct.



Our Code outlines standards of behavior and ethics across various areas:

- Work environment
- ESG practices
- Confidentiality and insider information
- Media and investor relations
- Use of assets and resources
- Internal books and records
- Anti-corruption and anti-bribery
- Antitrust compliance
- International trade compliance
- Prevention of money laundering and terrorism financing
- Conflict of interest prevention
- Periodic training
- Whistleblowing channel
- Disciplinary measures

Our Code of Ethical Conduct contains a specific section on workers' rights, explicitly affirming freedom of association and the right to collective bargaining. The code covers GNA's relationship with all employees, suppliers, contractors, business partners, and any other individuals or entities with whom we do business, and is appended to all contracts we sign.

► Ethics Committee

GNA's Ethics Committee ensures compliance with our Code of Ethical Conduct and other internal policies. It operates under a charter that defines its responsibilities, such as overseeing, deciding on, and improving our Compliance Plan, analyzing potential breaches and violations of the rules, recommending disciplinary and control measures, and assessing the compliance risk matrix.

The Committee is composed of the Head of Compliance and Internal Controls Manager, the Head of Human Resources, the Chief Legal and Compliance Officer, and the Head of Sustainability.

In 2024, the group met six times to address the following topics: fostering an organizational culture based on ethics and transparency in relationships; monitoring compliance with our Code of Ethical Conduct and related policies; following up on whistleblowing reports; and implementing and perfecting non-compliance risk management mechanisms.



► Anti-Corruption

Our [Anti-Corruption and Anti-Bribery Policy](#) [↗] sets out general requirements and guidelines for implementing our Compliance Program, with the aim to prevent, detect, and remediate conduct that could constitute or appear to constitute corruption or bribery.

Our goal is to ensure that all employees, in conducting business involving GNA, comply with the Brazilian Anti-Corruption Act (Law No. 12,846/2013), thereby reducing the risk of such practices. Anti-corruption clauses are also included in the contract templates used by GNA for all agreements and relationships with third parties.



Operations are assessed for risks of corruption, bribery, money laundering, fraud, and reputational damage. Since our founding, no cases of corruption have ever been recorded. [GRI 205-3](#)

COMPLIANCE WEEK

In 2024, anti-corruption was addressed in communications, training, and also during Compliance Week.

See more on [page 34](#)



Operations assessed for risks related to corruption in 2024

GRI 205-1

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

Note: no significant corruption-related risks were identified in 2024.

COLLECTIVE ACTION FOR INTEGRITY IN THE POWER SECTOR

GNA is a signatory to the UN Global Compact and is an active member of the Anti-Corruption Collective Action group, which is part of the Brazil Global Compact Network. Throughout 2024, alongside 15 other companies in the power sector, we took part in 10 meetings and provided input into the development of 2 publications: the [ESG Best Practices Guide for Engaging with the Public Sector](#) [↗] and a [Stakeholder Mapping Report](#) [↗], both released in December during the fifth edition of the Action Against Corruption event.

These publications aim to standardize practices across companies in the sector, lending credibility to individual initiatives, promoting fairer business practices, and demonstrating a commitment to corporate social responsibility principles and truly effective compliance programs.



► Government Officials Engagement Map

GRI 2-29

Each year, our Compliance team updates the Government Officials Engagement Map, which tracks and analyzes all interactions with government officials.

This information must be submitted annually—or whenever updates are necessary—by employees, who are responsible for adding, changing, or deleting entries.

Interactions with government officials are mapped and monitored in compliance with legal and regulatory requirements, strengthening a culture of ethics and accountability within the company and helping identify the most sensitive relationships.

In 2024, 28 employees reported having relationships with government officials. We identified 100 different government officials our employees interact with (a single employee may interact with more than one official, and vice versa).

The department with the most employees reporting such relationships is Regulatory Affairs, followed by Sustainability and Finance. The main purposes of these interactions include regulatory and environmental licensing, financing, institutional engagement, community relations, and operational support.

► Conflicts of Interest

GRI 2-15

In 2024, the Conflict of Interest Procedure was revised to include related parties and GNA competitors. It also clarified the definitions of actual, potential, and perceived conflicts of interest.

In line with this procedure, the Compliance team led a biannual effort to update employees' Conflict of Interest Forms. Of the 149 respondents, 137 reported no conflicts and 12 declared having one.

Employees are responsible for adding, updating, or removing information from the platform during onboarding and whenever they identify the need to update potential conflicts of interest. The Compliance team monitors and consolidates this information every two years.

For suppliers, a Third-Party Engagement Form must be completed and submitted by the Procurement department prior to onboarding, to ensure no conflict of interest exists.



► Integrity Risk Assessment:
Background Checks

Before hiring any employee, committee member, Board member, or third party—including business partners—we conduct background checks in accordance with our Risk Assessment Standard.

In 2024, 280 background check requests for individuals and legal entities were submitted through the Compliance Platform. All requests were completed with the issuance of a detailed analysis report and a formal opinion to the requesting parties, based on the parameters configured in the Due Diligence Platform.

Integrity risks are also assessed before entering into agreements with third parties and beneficiaries of donations, social investments, and sponsorships. In line with our Risk Assessment Standard, companies with active contracts with GNA are subject to ongoing monitoring.

All analyses are carried out via a background check platform provided by an independent firm, which generates reports based on publicly available sources. Any red flags are addressed before moving forward with the contract.

► Data Protection

The Compliance department is also responsible for managing privacy and personal data protection (through a platform that evaluates the personal data inventory), consents, and the portal for addressing data subjects’ rights.

Processes for personal data inventories were updated by respondents in 2024. Review and creation tasks were completed with approval from managers, followed by an evaluation by the Compliance team to define the legal basis for the processes. In total, we recorded 104 active processes involving personal data at GNA.

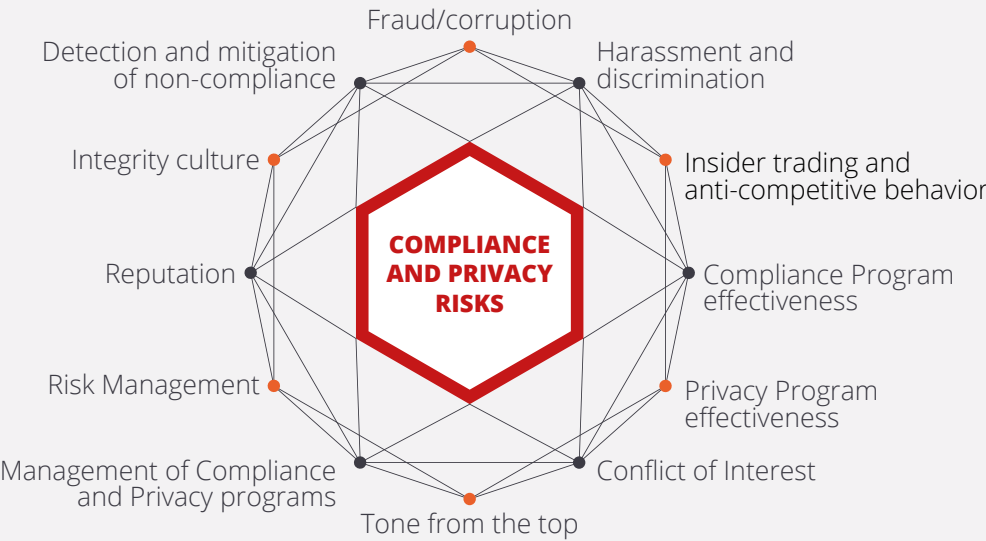
During the year, 292 consents were granted for the use of the image and voice of data subjects, including individuals under 18 years of age, in any and all GNA materials intended for internal and external release.

Throughout the year, no requests were submitted via our dedicated portal for data subjects to exercise their rights regarding their personal data, such as receiving clear and complete information about how their data is processed, requesting access, correction, objection to use, portability, or revocation.

COMPLIANCE AND PRIVACY
RISK ASSESSMENT

In 2024, we hired a consulting firm to review GNA's compliance and privacy risks. The results were consolidated into a single matrix, including risk identification, risk factors, inherent and residual criticalities, respective controls, and recommendations.

The compliance and privacy risks identified were classified into 12 main categories:



The consulting firm developed recommendations categorized by implementation priority, which are currently under evaluation and implementation.

► Internal communications and other training

GRI 205-2

The Compliance team maintains regular communication on related topics to reinforce conformity to ethics, transparency, and regulatory standards.

In line with our 2024 Communication and Training Plan, bimonthly bulletins (“Compliance Minute”) were developed and distributed to all GNA employees via email. Special-issue newsletters were also published during Compliance Week, and in December, the Compliance team shared a dedicated message to mark International Anti-Corruption Day.

8 BULLETINS

PUBLISHED THROUGHOUT THE YEAR

covering the following topics: bribery; accounting records; Whistleblowing Channel; interactions during elections; conflicts of interest; relationships with public officials; harassment and discrimination; and Anti-Corruption Day.

In addition to the newsletters, these topics were also addressed in our wall newspaper, videos shown on Corporate TV, and other distributed materials, such as guides, brochures, the GNA+ portal, and banners.



COMPLIANCE WEEK

GNA's Compliance Week event ran from August 26 to 30, 2024, and centered on the theme of building relationships based on trust and respect, using the context of the election year as an opportunity to reinforce our commitment to ethics and integrity in all our relationships.

The schedule included a presentation on interactions with public officials and third parties, held both in person and online, and a discussion round on the topic “Cultivating a respectful and positive work environment,” with guest speakers invited to address these topics.

During the week, we distributed an informational email and a guide with recommendations for proper conduct during the election period, we revised our Conflict of Interest Procedure, and launched a new Conflict of Interest Form.



Training is another key tool used to disseminate Compliance-related information. This training follows a schedule established in the Compliance team’s Communication and Training Plan and may be applicable to all employees, including governance body members, or targeted toward individuals and/or departments identified as having higher risk exposure.

GRI 205-2

In 2024, the following training was provided:

- Privacy and Data Protection, via the Hacker Rangers platform, to mark International Data Privacy Day
- Refresher training on our Donations, Social Investment, and Sponsorship Policy, specifically for the Social Responsibility team
- Integrated training delivered by an external consulting firm on Internal and External Communications Standards and Information Security, held in person at the Rio de Janeiro and São João da Barra offices and also streamed online

In the second half of the year, two training videos were updated—on the Code of Ethical Conduct and Business Hospitality—to revise content and include new, relevant information on each topic.

► **Whistleblowing Channel**

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

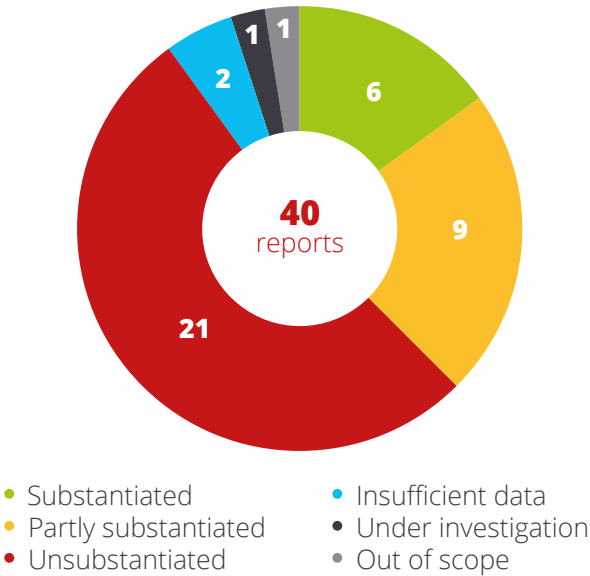
GNA’s Whistleblowing Channel is a reliable tool through which employees, contractors, and the general public can report suspected violations of our Code of Ethical Conduct, internal policies, company values, and applicable laws and regulations.

Reports can be made anonymously or on an identified basis, at the reporter’s discretion. Reports are processed by an independent, specialized firm that assures strict confidentiality and appropriate case management, free from conflicts of interest.

The Compliance team reviews all reports and conducts investigations, responding to the whistleblower in a timely and suitable manner. Appropriate action is taken to address the issues and prevent recurrence. Disciplinary measures are also applied when applicable, in accordance with company policies establishing appropriate procedures.

In 2024, 40 reports were received via the Whistleblowing Channel. All went through rigorous investigation and fact-finding processes. Findings were duly reported, both in regular meetings of the Ethics Committee and in the monthly committee and quarterly Board of Directors meetings at GNA Group companies. There were no cases of discrimination involving GNA employees in 2024.

► **Conclusions on reports**
(Number)



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



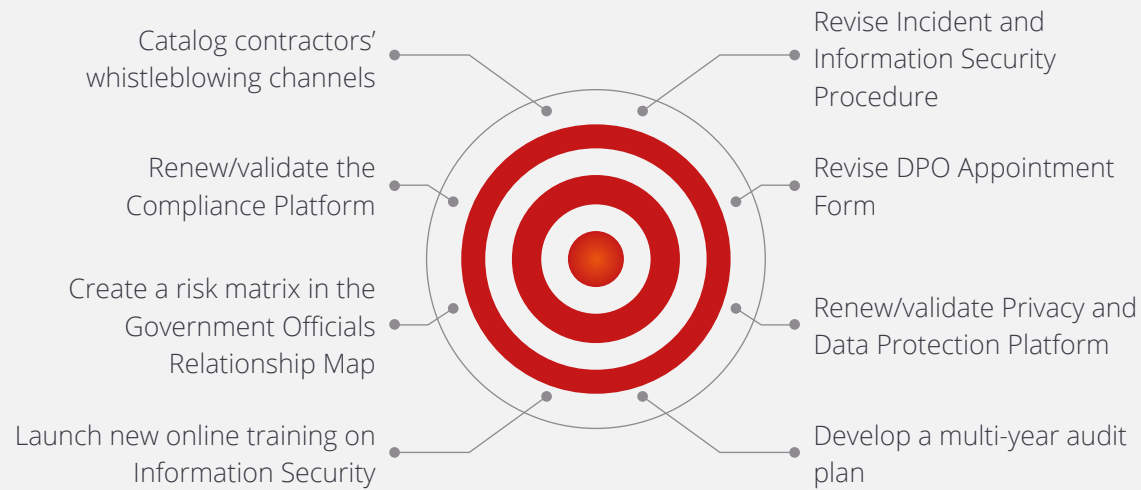
Available 24 hours a day, 7 days a week.
Confidentiality guaranteed.
A specialist is available Monday to Friday, from 8 a.m. to 8 p.m., with the option to speak with a female analyst. Outside these hours, service is provided electronically.

BEYOND THE WHISTLEBLOWING CHANNEL

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

compliance@gna.com.br

COMPLIANCE TO-DOS FOR 2025



► Internal controls

In 2024, the Compliance and Internal Controls team, in partnership with an external consulting firm, conducted an exercise to map controls across 11 processes in our Req to Pay project. Activities included detailed design of process flows, identifying risks and existing mitigating controls, developing control tests, identifying improvement opportunities, including action plans for the departments involved, and drafting and revising policies and indicators.

The consulting firm hired for this analysis recommended an improvement plan with 41 actions: 18 were implemented by November 2024, 14 are to be implemented by February 2025, and the remaining 9 are scheduled for completion by May 2025. Actions planned for November were included as a corporate goal shared with the departments involved, and all action plans were completed and presented to the Executive Board in November.

The Internal Controls team, together with the Legal and Finance departments, selected five additional processes for review and analysis. Throughout the year, the action plans for processes mapped in 2023 were followed up on.



INTEGRATED MANAGEMENT SYSTEM (IMS)

SASB-EM-MD160a.1

Our operations are governed by an Integrated Management System (SGI), a multi-standard framework to streamline processes, ensure regulatory compliance, and improve operational efficiency. The system, which covers the entire organization, is aligned with industry best practices and its guidelines are based on national and international standards from renowned organizations such as the International Finance Corporation (IFC), the Center for Chemical Process Safety (CCPS), the American Petroleum Institute (API) and the International Association of Oil & Gas Producers (IOGP), as well as federal, state, and municipal environmental regulatory bodies, the National Agency for Petroleum, Natural Gas and Biofuels (ANP), and the Brazilian Association of Technical Standards (ABNT), among others.

The IMS was designed to ensure the continuous improvement of GNA's management practices, comprising 15 interrelated elements. Periodic IMS audits are conducted to assess processes and the system for compliance with established requirements. In addition, we conduct audits on contractors to assess more technical aspects, such as sustainability and operations and maintenance.

The audit findings, along with other monitoring information, are presented to the Executive Board, supporting a critical review of the system and informing actions for continuous improvement.

All GNA documents, including policies, standards, and procedures, are consolidated within the IMS and made available on a single platform accessible to all employees. Documents specific to the Compliance team can also be accessed through the Standards module on the Compliance Platform.

Through the IMS, our goal is to deliver services that meet the quality specifications for our operational and corporate processes, including task definition and standardization. This also reduces costs, improves productivity, and facilitates audits and certifications.

POLICY, LEADERSHIP AND COMMITMENT



615 policy documents
PUBLISHED IN THE IMS



59 new policy documents
PUBLISHED IN 2024



RISK MANAGEMENT

Our Risk Management team is responsible for identifying and mitigating threats that could impact our business, supporting the company's continued development.

These risks are managed across three different dimensions:

Operational Risk Management Program

We identify and document major operational risks and how they should be addressed and controlled.

Risk management in construction

Working with a specialized consulting firm, construction risks are identified and assessed for likelihood, impact, and other parameters. These risks and associated action plans are continuously monitored until the risk is closed out.

Corporate Risk Management

We have implemented a corporate risk management approach to enhance governance and proactively monitor potential threats that could affect business continuity, the health and safety of employees, the environment, and the reputation of both GNA and our shareholders.

In 2024, we conducted two cycles to update strategic risks for GNA, in addition to risks specific to GNA I and GNA II. In the latest review, four risks were withdrawn, as the threats had been fully resolved.

The Risk Management team also defined and approved the risk appetite, which corresponds to the level of risk exposure GNA is willing to accept in pursuing its strategic objectives.

We have also reformulated our risk pillars, allowing the same risk to be categorized under multiple categories—such as operational and reputational.

Another key improvement in our risk assessment process was the simplification of risk measurement. We now use a four-level assessment matrix (low, moderate, high, or very high), having eliminated the “very low” category to streamline assessments.

In 2024, we published GNA's Risk Management Policy, which outlines the principles, guidelines, and responsibilities for identifying, assessing, addressing, monitoring, and mitigating risks. The policy was developed in line with global best practices and standards, published on the Integrated Management System platform, and will be addressed in dedicated training in 2025. In addition to the new policy, our Risk Management Standard outlines rules on risk governance.



CYBERSECURITY

In 2024, we developed and obtained shareholder approval of GNA's Cybersecurity Policy. The policy sets out general guidelines for our cybersecurity practices and reinforces our commitment to ensuring the integrity, confidentiality, and availability of business assets.

The policy also sets out our approach to ensuring compliance with cybersecurity requirements established by the National Grid Operator (ONS) for the Regulated Cyber Environment (RO-CB, BR.01, dated 7/9/2021) and by the Brazilian Electricity Regulatory Agency (ANEEL) under Normative Resolution No. 964, dated 12/14/2021.

We have also developed an Industrial Cybersecurity Plan (PSCI) based on the ISA/IEC 62443 framework developed by the International Society of Automation (ISA) and adopted by the International Electrotechnical Commission (IEC), which outlines best practices to mitigate vulnerabilities in industrial control systems and protect critical infrastructure.

2024 HIGHLIGHT

In 2024, GNA's cybersecurity maturity score rose from 1.55 to 2.52, on a 5-point scale. This result places GNA above the 2.37* average score for Brazilian companies in the sector and reflects our adoption of new cybersecurity controls in partnership with a specialized firm. In 2024, we fully complied with all standards, procedures, and regulations related to cybersecurity, with no reported incidents.

SASB-IF-EU550a.1

** According to a GNA-commissioned assessment by a third-party company specialized in industrial cybersecurity.*

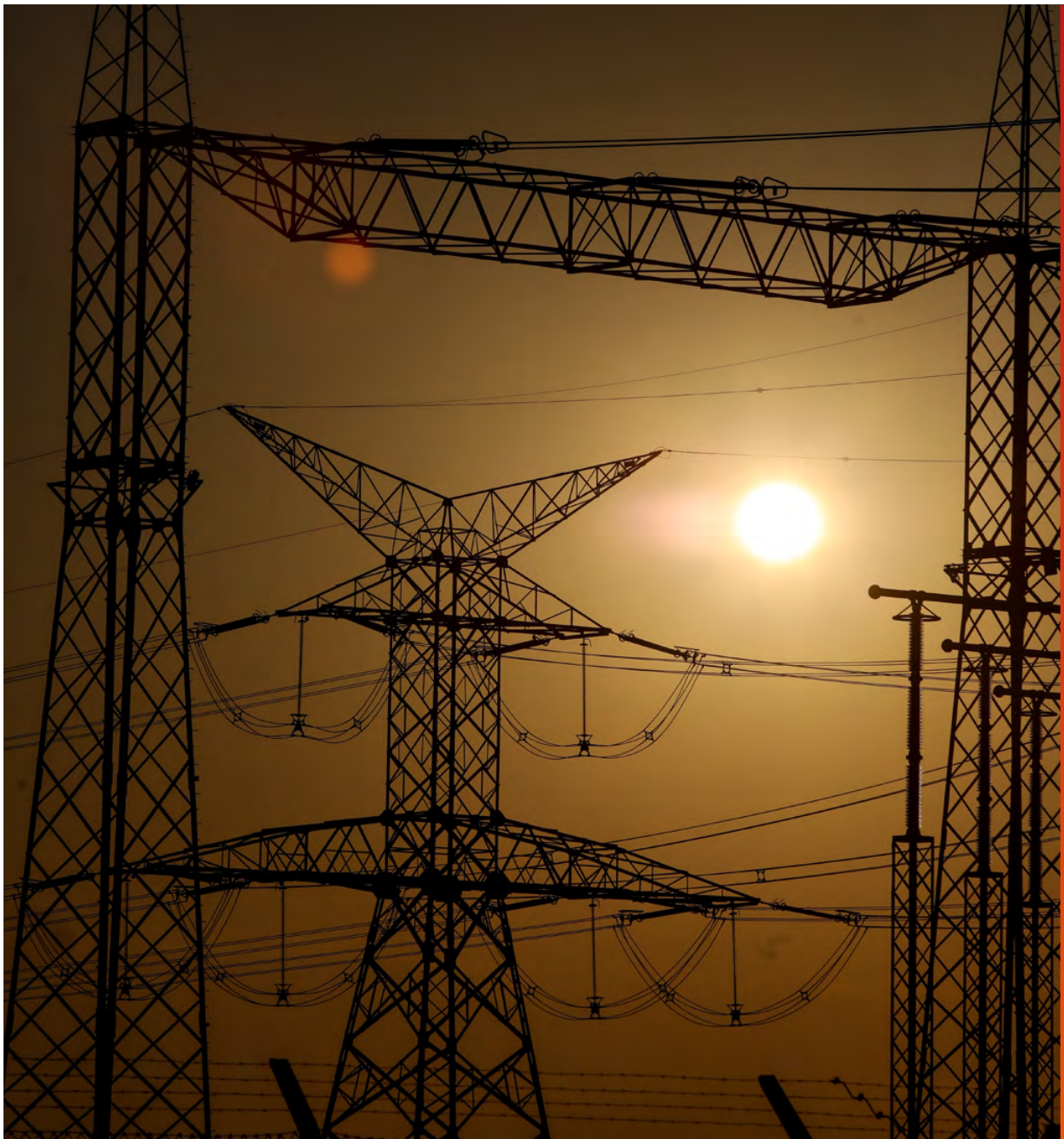


AWARENESS AND PREVENTION

Awareness is a critical component of cybersecurity, as a large share of threats originate from internal actors—employees or contractors with access to company resources. For this reason, in 2024 we carried out our second round of cybersecurity training through Hacker Rangers—a platform that uses a gamification approach to foster a cybersecurity culture.

Supported by our Executive Board, the initiative saw strong engagement, with more than 80% active employee participation. We earned the Hacker Rangers Red Certified badge, which recognizes companies with a long-term, engaged, and positive cybersecurity awareness program that drives behavior change at work and in personal life. As a result, employees are now familiar with our policies and are able to actively prevent and report incidents.

Beyond preventive measures, GNA has a threat detection and incident response system in place, led by our IT department and supported by a Security Operations Center. This structure includes a specialized Industrial SOC, which works with our team to continuously improve IT infrastructure, strictly enforce cybersecurity policies, and manage risk. In addition, GNA holds a cyber risk insurance policy supporting greater resilience against digital threats.



TRADE ASSOCIATION MEMBERSHIP

GRI 2-28

We are members of leading trade associations where we provide thought leadership, strengthen strategic partnerships, promote good business practices, and ensure alignment with evolving regulatory, environmental, and social standards.

These memberships allow us to interact with diverse stakeholders, share experience, and engage around in strategic topics such as energy transition, climate change, corporate social responsibility, and corporate integrity.

We actively participate in the following associations and initiatives:

ABRAGET

Brazilian Association of
Thermal Power Generators



abraget.com.br

ABRACEEL

Brazilian Association of
Electricity Traders



abraceel.com.br

APINE

Brazilian Association of Independent
Power Producers



apine.com.br

ACRJ

Rio de Janeiro Chamber of Commerce



acrj.org.br

IBP

Brazilian Oil and Gas Institute
• Climate Change and
• Social Responsibility



ibp.org.br

UN GLOBAL COMPACT - BRAZIL NETWORK

- Communication and Engagement
- Human Rights
- Climate
- Anti-Corruption



pactogloba.org.br



Prosperous and Healthy Relationships

ESG Pillars:

S (social)
G (governance)

Material topics covered:

Occupational health, well-being, and safety • Human capital development and diversity • Operational safety • Human rights • Responsible procurement • Transparency and stakeholder engagement

Integrated Reporting capitals:

Human
Social and Relationship



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[Corporate Governance](#)

[Prosperous and Healthy Relationships](#)

[Responsible and Shared Value](#)

[Natural Resource Conservation](#)

[The GNA Team](#) [Remuneration and Benefits](#) [Valuing People](#) [Training and Development](#) [Human Rights](#) [Diversity and Inclusion](#) [Health, Safety and Well-Being](#) [Sustainable Procurement](#)

4 Prosperous and Healthy Relationships

We are an energy-driven company with a healthy, diverse, and collaborative workplace where everyone contributes and grows together. Fostering employee well-being is an ongoing commitment at GNA.

In 2024, we were recognized for the fifth consecutive year with a Great Place to Work (GPTW) badge as an excellent workplace. We were also ranked, for the fourth year in a row, among the best workplaces in the state of Rio de Janeiro.

83%
OF EMPLOYEES
responded to the GPTW survey

81
POINTS
2 points higher than in 2023



GPTW WELL-BEING BADGE

We took another important step by securing a GPTW Well-being Badge.



This badge is awarded based on innovative analytics of spontaneous employee feedback, powered by artificial intelligence and curated by experts. The methodology quantifies collective emotional well-being through a score that reflects employee sentiment and perceptions about the work environment, covering personal, professional, and organizational factors.

GPTW helps organizations deliver best results with a culture of trust, high performance and innovation. Companies that value excellence in their workplace culture and environment are certified and recognized.

At GNA, we review GPTW survey results to identify areas for improvement in our internal processes. The improved results in 2024 reflect a set of initiatives implemented throughout the year to strengthen our culture and improve the employee experience.

Standout initiatives include meetings organized by the HR team directly with employees—without mediation by leadership—which expanded opportunities for open discussion and active listening. We also continued to disseminate our organizational culture and strategy, stepped up efforts to advance our *Energizar* action plan, and expanded our training offerings with the launch of the Galena platform.

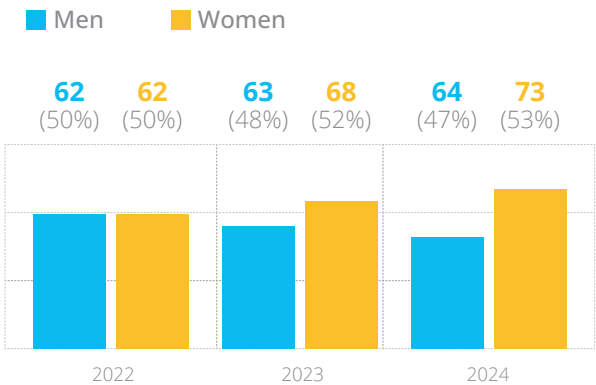


THE GNA TEAM

GRI 2-7 | 2-8

We closed 2024 with 137 direct employees, of whom 47% were men and 53% women, all hired in the Southeast of Brazil. Interns are hired through a placement agency and neither they nor directors have a formal employment contract. Another 1,116 contractors were involved in the construction of GNA II and the 500 kV Transmission Line.

► Direct employees by gender



137

DIRECT EMPLOYEES IN 2024

New Hire and Turnover Rate

GRI 401-1

► Total Hires

Number of employees	2024	2023	2022
By age group			
Under 30	12	9	12
30 to 50	15	22	16
Over 50	0	2	0
By gender			
Men	12	16	15
Women	15	17	13
By region			
Southeast	27	33	28

► Total terminations

Number of employees	2024	2023	2022
By age group			
Under 30	5	5	2
30 to 50	16	17	19
Over 50	2	2	2
By gender			
Men	12	13	12
Women	11	11	11
By region			
Southeast	23	24	23

Note: Interns are not included.

► New hire rate

%	2024	2023	2022
	50%	39%	55%
	15%	23%	17%
	0%	18%	0%
	19%	25%	24%
	21%	25%	21%
	20%	25%	23%

► Turnover rate

%	2024	2023	2022
	21%	22%	9%
	16%	18%	20%
	20%	18%	22%
	19%	21%	19%
	15%	16%	18%
	17%	18%	19%



Organizational Structure Review

In 2024, we hired an external consulting firm to help assess our organizational structure as construction of GNA II came to an end and operation began in 2025. This will help us more effectively meet business needs.

COMPENSATION AND BENEFITS


GRI 202-1 | 401-2 | 2-20

GNA employees receive competitive compensation that promotes internal equity, supports meritocracy, and helps to attract and retain diverse talent. There is no basic salary gap between men and women performing the same role, with variations only occurring due to differences in seniority. We regularly conduct salary benchmarking surveys to ensure we are competitive relative to the market and to keep our compensation practices up to date.


New benefits

In 2024, we switched to a new meal and food voucher provider. The change simplified processes for the Human Resources team and gave employees more autonomy, as they can now transfer balances between meal and food allowances based on their needs.


Our current benefits package includes:




Meal and food vouchers




Personal Support Program




Holiday voucher




Hybrid work allowance (GNAFlex)




Extended parental leave




WellHub




Life insurance




Health and dental plans




Childcare allowance



Private Pension Plan (GNAPrev)



Birthday day off



Short Friday for Mother's and Father's Day

At GNA, we continue to use a hybrid work model, first implemented in November 2022. Through our **GNAFLEX** program, employees receive a monthly stipend to help cover expenses such as electricity and internet use during telecommuting.

Profit-sharing program (PPR) for direct employees and bonuses for statutory officers

2024 marked the first year since the introduction of our **GNAPREV** pension plan, created to offer employees the opportunity for long-term financial planning, with co-contributions from the company.

► Parental leave

GRI 401-3

	2024	2023	2022
Total number of employees eligible for parental leave	137	131	124
Men	64	63	62
Women	73	68	62
Total number of employees that took parental leave	11	3	4
Men	4	1	0
Women	7	2	4

► Total number and return-to-work rate after leave, and retention rate

GRI 401-3

	2024		2023		2022	
	Total	Return-to-work rate	Total	Return-to-work rate	Total	Return-to-work rate
Total number of employees who returned to work after parental leave ended	11	100%	3	100%	11	100%
Men	4	100%	1	100%	4	100%
Women	7	100%	2	100%	7	100%
Total number of employees that returned to work after parental leave ended that were still employed twelve months after their return to work	10	91%	10	91%	4	80%
Men	4	100%	4	100%	1	100%
Women	6	86%	6	86%	3	75%

VALUING PEOPLE

GRI 404-3

In pursuing our strategy and objectives, we set corporate goals that are broken down into individual targets across all hierarchical levels.

Performance against these targets is assessed through an annual performance review cycle, which also includes a behavioral assessment. This process measures how well employees align with our culture, based on leadership feedback and individual development plans. Performance reviews determine merit-based salary increases and short-term incentive payments.

► Employees receiving a regular performance review

GRI 404-3

	2024	%	2023	%	2022	%
By gender						
Men	55	86%	49	78%	47	76%
Women	62	85%	61	90%	55	89%
By employee category						
Senior management	0	0%	0	0%	1	10%
Middle management	22	100%	19	95%	20	100%
Coordinator	15	83%	14	100%	15	94%
Functional	76	79%	77	87%	66	85%

Note: 100% of our full-time, direct employees take part in the performance review process, except for interns. Some employees were not evaluated because they were ineligible during the reporting years, either due to short tenure or leave of absence.



Years of Service Recognition

In 2024, during our *Conectados* team-building event, we launched a new recognition initiative to celebrate employees based on their length of service. A total of 63 employees were honored and received a personalized T-shirt to celebrate five or more years with GNA.

CONSISTENT AND CLEAR COMMUNICATION

We use multiple channels to communicate our strategy, culture, results, initiatives, and other key topics to our team. These tools help ensure greater reach and engagement among stakeholders.

Our main communication channels are:



GNA+

Our intranet portal provides employees with a one-stop shop for essential information and tools, including news, corporate content, calendars of initiatives, announcements, the employee handbook, and more. It also provides direct access to platforms such as our Compliance Platform, GNA Academy, Cybersecurity Program, and the Employee Portal.



GNA INFORMA

An internal communication channel used to share news, important updates, and corporate guidance via email.



GNA EM PAUTA

A biweekly email newsletter highlighting the most relevant news of the period.



CORPORATE TV

News shared as short videos broadcast on monitors located in the common areas of the Rio de Janeiro and Porto do Açu offices.



GNALL

An optional-membership WhatsApp group used to share urgent alerts and reminders with employees.



WALL NEWSPAPER

A selection of the top news stories published in *GNA em Pauta*, displayed on bulletin boards in common areas of our Porto do Açu offices.



An exclusive Instagram profile for current employees, with membership voluntary, used to share news, campaigns, photos, videos, and event coverage.



COMMUNICATION SURVEY



In 2024, we conducted a voluntary internal survey to assess the effectiveness of our communication channels.

61%
OF EMPLOYEES
responded to the survey.

77%
SAID
they feel “well-informed” about the business.

87%
SAID
that the tone in internal communication “resonates and drives engagement”.

Main communication CHANNELS ACCESSED

email, leadership communication, and GNA+.

Following the successful results, we developed an action plan that began in 2024 and will continue through 2025.

Grounded in three cultural pillars—inform, engage, and connect—the plan spans the following focus areas:

- 1 Strengthen, modernize, and better target our pool of channels.**
- 2 Increase visibility of information about our business.**
- 3 Foster camaraderie among employees and encourage healthy habits.**



► Communicative Leadership

At GNA, leadership plays an active role in cascading information across multiple levels, including:

Executive Board Meetings

Weekly meetings to discuss and align on strategic topics.

Managers' Meetings

Monthly meetings for managers, designed to bring leaders from different departments closer to senior management.

Conectados

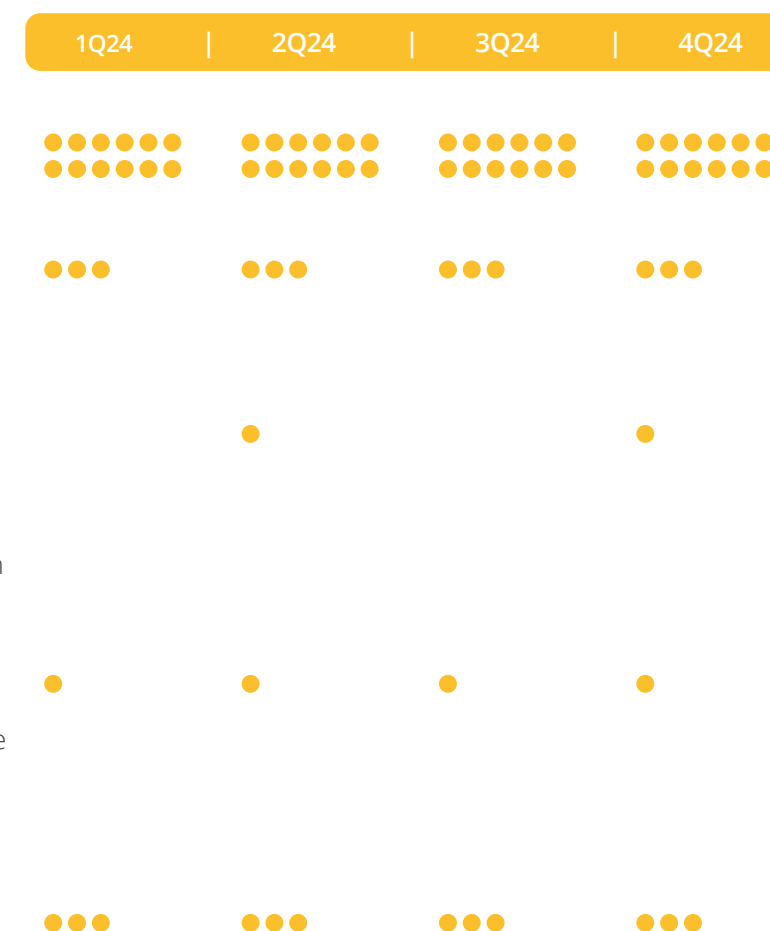
A semiannual, in-person meeting to strengthen team bonds. The event features a discussion about our business and visits to active or developing projects. It ends with a networking function and celebration ceremony.

Leadership Talks

A quarterly in-person meeting with the Executive Committee to provide updates on company developments and future outlook. Meetings are held at our Rio de Janeiro or Porto do Açu offices, with a live online broadcast.

Coffee with the CEO

A monthly conversation with our CEO, Emmanuel Delfosse. Employees sign up, and participants are selected through a random drawing. The session includes discussions about the company's current position and future, as well as career-related exchanges.



TRAINING AND DEVELOPMENT

GRI 3-3 (Material topic: Human capital development and diversity) | 404-1 | 404-2

We believe in the power of knowledge to drive both our results and our people forward. We provide our employees with training through mandatory and hard and soft skills-building programs. Contractors working at GNA are trained by their respective employers and also receive training from our Health, Safety, and Environment (HSE) department.

► Individual Development Plans (IDP)

One of our most important employee development tools, Individual Development Plans (IDPs) outline and track development goals for an employee’s current role or for a future career step. The plans are developed by employees themselves and reviewed by their managers.

We use the 70:20:10 methodology, based on three learning dimensions:

70%

through hands-on experience

20%

through informal learning and interpersonal interactions

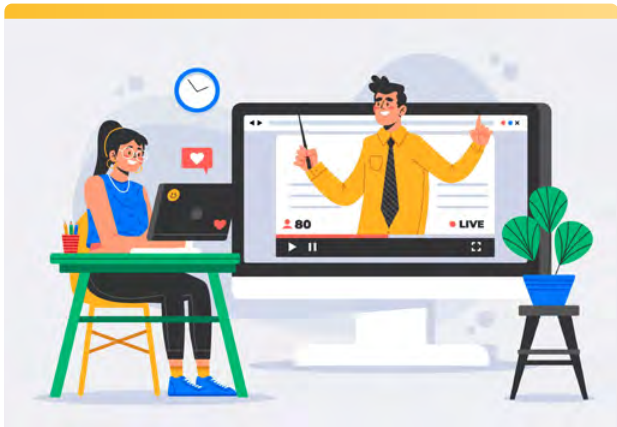
10%

through formal instruction

Based on these activities, HR assesses shared training needs across GNA to develop company-wide learning initiatives. Having an IDP is also a prerequisite for accessing training grants.

► Continuous Improvement

The **GNA Academy** is our corporate educational platform, with a range of company-related training offering. It features 40 training topics or lectures on topics such as Environment, Health and Safety, Emergency Response, and subjects related to our industry. In addition, the platform provides access to 150 reference materials, including books, standards, publications, articles, papers, guidelines, codes, guides, and manuals.

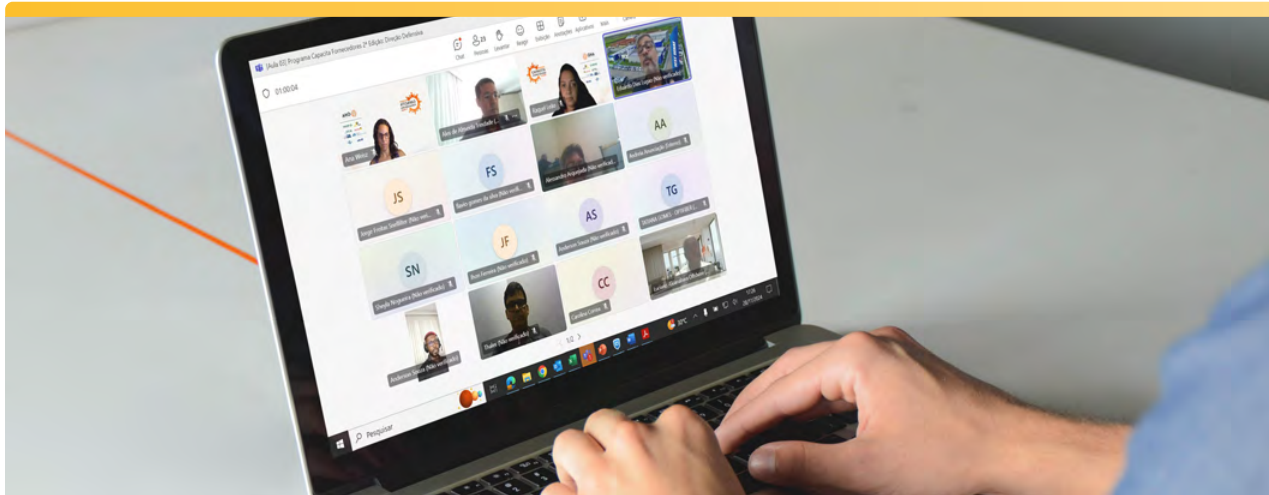


In 2024, we restructured our Training and Development governance and introduced: **Galena**, a partner education platform that offers free access to a wide array of online content, as well as access to renowned educational institutions that provide special discounts for various programs. To improve access, we added a direct link to the Galena platform within the GNA Academy.



Another program, **Engrenagem**, offers lectures and training sessions to build knowledge in business areas, technical subjects, and soft skills. This initiative uses a teach others to teach others approach, with sessions held in Rio de Janeiro and Porto do Açú, either online or in person, delivered by internal staff and/or external consultants. In 2024, topics covered in *Engrenagem* included Power BI, artificial intelligence, and career talks, among other relevant subjects for our teams.





Average training hours per year, per employee

GRI 404-1

► Total hours

Hours of training

	2024	2023	2022
By gender			
Men	1,422.00	4,771.10	1,430.00
Women	1,068.00	12,871.39	2,250.50
Total	2,490.00	17,642.49	3,680.50
By employee category			
Senior management	117.00	176.50	56.50
Middle management	609.00	3,715.60	419.00
Coordinator	455.00	5,184.70	241.00
Functional	1,309.00	8,565.69	2,964.00
Total	2,490.00	17,642.49	3,680.50

► Average hours

Hours of training

	2024	2023 ¹	2022 ¹
By gender			
Men	22.22	75.73	23.06
Women	14.63	189.29	36.30
Total	18.18	134.68	29.68
By employee category			
Senior management	14.63	22.06	5.65
Middle management	30.45	185.78	20.95
Coordinator	35.00	370.34	15.06
Functional	13.64	96.24	38.00
Total	18.18	134.68	29.68

¹ Average hours in 2023 and 2022 have been restated following an adjustment to the calculation method. GRI 2-4

► Leadership development

The role of leadership is key not only in guiding our strategic direction and delivering results, but also in motivating teams, building a trustworthy environment, and championing our core values.

That is why we created the UP Leadership Program at GNA, which includes initiatives geared to transparent communication and leadership development. The program alternates between alignment, strategy, development, and team-building activities.



HUMAN RIGHTS

GRI 3-3 (Material topic: Human rights) | 408-1 | 409-1 | 411-1

At GNA, we recognize the critical importance of upholding human rights principles and reaffirm our commitment to respecting the fundamental rights of individuals affected by our operations, including employees, local communities, suppliers, and partners, and to addressing any negative impacts from our activities.

In 2024, we made progress on this front with our first Human Rights Adverse Impact Assessment. The assessment, led by an external consulting firm specializing in human rights, identified and prioritized potential positive and adverse impacts using a methodology based on the United Nations Guiding Principles on Business and Human Rights (UNGP), and developed a set of recommendations to strengthen our human rights management practices.

The assessment covered the following:

Identifying human rights risks	Assessing human rights governance	Developing recommendations and an action plan
--------------------------------	-----------------------------------	---

Related to our operations and value chain and mapping their relevance using a risk matrix with varying levels of severity, supporting risk prioritization

Identifying potential gaps (in controls and processes) in comparison with UNGP principles.

To improve human rights management.

The final assessment, including recommendations to mitigate potential risks, was delivered in December 2024. A plan to implement these recommendations will be carried out throughout 2025 and in the coming years.

In 2024, no incidents were reported INVOLVING CHILD LABOR OR FORCED LABOR
nor violations of the rights of traditional communities and Indigenous peoples.

► Human Rights Working Group

GNA is a member of the Human Rights Working Group (WG) for the Power and Energy Sector, led by the UN Global Compact Network Brazil, which fosters discussions on the relationship between businesses and human rights at the intersection between social and environmental impacts in the sector.

With 30 member organizations, the group aims to identify opportunities and challenges in the business and human rights agenda, create joint solutions to human rights impacts, and develop a methodology for Human Rights Due Diligence (HRDD).

In 2023 and 2024, the group made significant progress in implementing HRDD across the sector, with GNA launching its own Human Rights Impact Assessment in line with the WG's schedule.

Other WG initiatives in 2024 included:

- Analyzing the environmental licensing process for power generation, transmission and distribution projects, and compiling practical guidance for a human rights-based approach to environmental impact assessments. This led to the development of a Handbook on Human Rights in Environmental Impact Assessments in the Power and Energy Sector.
- A self-organized industry event to provide inputs into the Brazilian Government's National Policy on Business and Human Rights, presenting recommendations from the power and energy sector.

100%
OF GNA'S SECURITY PERSONNEL
received human rights training in 2024.

DIVERSITY AND INCLUSION

GRI 3-3 (Material topic: Human capital development and diversity)

GNA was founded with a strong commitment to diversity, particularly to increasing women's representation in the industry. Since the beginning of our operations, we have worked to create a diverse and inclusive environment, both for our employees and in the communities where we operate. We believe that diversity of thought, background and experience is essential for building healthy and respectful relationships and for strengthening our business.

In 2024, one of our flagship initiatives to **promote gender equity in the sector**, our Professional Training Program for women, gained even more national visibility. Throughout the year, GNA was invited to present case studies about this initiative at events organized by prominent institutions such as the Brazilian Ministry of Mines and Energy (MME), the Electric Energy Trading Chamber (CCEE), and the Labor Relations Forum of the Brazilian Human Resources Association (ABRH).

Over two editions, the program graduated four **all-female classes**, totaling more than **100 woman trained**. Of these, about **30% entered the job market**, including hires by GNA and partner companies. The program also helped increase participants' educational levels, with three of the women trained through the program enrolling in the electrical engineering technician course at the Federal Institute of São João da Barra; strengthened women's roles in the São João da Barra community; and brought about a cultural transformation at GNA's construction site.



53%

OF OUR WORKFORCE
is made up of women

32%

OF WOMEN
hold leadership positions

Note: data as of December 31, 2024.



GNA DIVERSITY MANIFESTO

In a constantly changing world, we believe in the power of diverse thinking, experiences, backgrounds and identities.

We value the unique contributions each person brings, and we are committed to fostering an environment free from harassment, innuendo, or any form of discrimination. A workplace where people feel safe, respected and represented.

We believe that this diversity drives business development, broadens opportunities, and promotes growth. We encourage gender equity at our worksites and help turn dreams into reality. We grow by sharing and by providing equal opportunity.

We are connected to people and committed to building a more inclusive future where people feel free to be themselves.

We know there is still much to be done, and we will continue on this path of progress, because our energy comes from this diversity. And it is for everyone.

Diversity of governance bodies and employees

GRI 405-1

Employees by employee category and gender

	2024				2023				2022			
	Total Men	Total Women	% Men	% Women	Total Men	Total Women	% Men	% Women	Total Men	Total Women	% Men	% Women
By employee category												
Senior management	7	1	88%	22%	7	1	88%	13%	9	1	90%	10%
Middle management	11	9	55%	45%	11	9	55%	45%	11	9	55%	45%
Coordinator	10	3	77%	23%	11	3	79%	21%	11	5	69%	31%
Functional	36	60	38%	63%	34	55	38%	62%	31	47	40%	60%
Internship	4	13	24%	76%	7	9	44%	56%	8	8	50%	50%
Total	68	86	44%	56%	70	77	48%	52%	70	70	50%	50%
Total excluding interns	64	73	47%	53%	63	68	48%	52%	62	62	50%	50%



Diversity of governance bodies and employees

GRI 405-1

	2024 (TOTAL)			2024 (PERCENT)			2023 (TOTAL)			2023 (PERCENT)			2022 (TOTAL)			2022 (PERCENT)		
	< 30	30 - 50	> 50	< 30	30 - 50	> 50	< 30	30 - 50	> 50	< 30	30 - 50	> 50	< 30	30 - 50	> 50	< 30	30 - 50	> 50
By employee category																		
Senior management	0	6	2	0%	75%	25%	0	7	1	0%	88%	12%	0	9	1	0%	90%	10%
Middle management	0	16	4	0%	80%	20%	0	16	4	0%	80%	20%	0	16	4	0%	80%	20%
Coordinator	0	12	1	0%	92%	8%	0	12	2	0%	86%	14%	0	14	2	0%	88%	12%
Functional	24	69	3	25%	72%	3%	23	62	4	26%	70%	4%	22	54	2	28%	69%	3%
Internship	17	0	0	100%	0%	0%	15	1	0	94%	6%	0%	15	1	0	94%	6%	0%
Total	41	103	10	27%	67%	6%	38	98	11	26%	67%	7%	37	94	9	26%	67%	6%

► Diversity and Inclusion Strategy

At GNA, we follow the guidelines set out in our Sustainability Policy and Code of Ethical Conduct, and we take a no-tolerance stance on any form of discrimination.

Our **Diversity and Inclusion Program** outlines our annual strategic priorities. The program aligns with the principles of UN Women, an initiative that aims to unify, strengthen and expand efforts to advocate for women’s rights and advance female leadership and economic empowerment.

CALENDAR OF INITIATIVES

Our Diversity and Inclusion Program also includes an annual awareness calendar marking dates such as International Women's Day, Autism Awareness, a Lilac August campaign, Pride Day, the National Day of Persons with Disabilities, and Black Awareness Day.

In 2024, we began revising our Diversity and Inclusion Strategy to reflect the company's new chapter—by 2025, we will be fully operational with the start of commercial operations at GNA II—and to align with our goal of being recognized as a great place to work.

We engaged a consulting firm specializing in diversity to assess our journey so far—covering our Diversity and Inclusion programs and initiatives—and to help design a new plan to strengthen our D&I culture at GNA.

The assessment was based on a proprietary, intersectional methodology developed by the consultancy, using guidelines and best practices from national and international institutions such as Instituto Ethos, the United Nations and the Global Compact. The framework includes eight goals (inclusive culture, inclusive leadership, infrastructure and processes, inclusive communication, inclusive business, internal structure, education and empowerment, and representation) as well as 21 commitments, offering a comprehensive view of the main D&I focus areas.

► Active Listening

A key part of the assessment, the active listening phase brought together employees from various levels of the organization in a safe space to share their perspectives, lived experiences and suggestions on the workplace and GNA's D&I culture. Two group sessions were held to foster collective creativity, explore new ideas and projects, incorporate different perspectives, encourage collaboration, and promote visibility and recognition.

The final stage of the process, scheduled for 2025, includes finalizing the assessment and approving the strategy to strengthen D&I culture at GNA as we enter our fully operational phase.



COMMITMENTS

We voluntarily take part in global agreements and initiatives to promote gender equality:

Women Empowerment Principles (WEPs)

An initiative led by UN Women and the UN Global Compact to promote gender equality and eliminate discrimination against women.



Business Coalition for Racial and Gender Equity

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

► Diversity and Inclusion Week

Each year, we hold Diversity and Inclusion Week—a full week dedicated to raising awareness and sparking discussion among our employees on D&I topics in the corporate environment. In 2024, we hosted the fourth edition of the event in partnership with companies from the Prumo Group. During the event, we led presentations on gender and unconscious bias.

GENDER-BASED VIOLENCE RISK MANAGEMENT PROGRAM

Our Gender-Based Violence Risk Management Program is an integral part of our Integrated Management System (IMS). The initiative is guided by five core principles:

- Easy reporting and investigation
- Support for victims
- Zero tolerance for discrimination
- Awareness and engagement
- Education and training



Among the key tools within the program is our Code of Ethical Conduct, a secure and anonymous whistleblowing mechanism for employees, and a management system for preventing violence and harassment. This is supported by awareness campaigns, training, and full assistance in reported cases, in partnership with contractors.

In 2025, the program will be updated to incorporate international best practices, including procedures to support victims.

HEALTH, SAFETY AND WELL-BEING

GRI 3-3 (Material topic: Occupational health, well-being, and safety)
3-3 (Material topic: Operational safety) 403-1 | 403-2 | 403-3 | 403-4 | 403-6 | 403-7 |
SASB EM-MD-540a.4



The health, safety, and well-being of our employees and everyone working at GNA are non-negotiable for us. Our comprehensive approach to health and safety includes accident prevention measures, health and awareness campaigns, risk assessments, field inspections, and the use of standardized safety tools.

Our goal is to foster a work environment that values people and recognizes the importance of a healthy work-life balance.

Launched in 2024, our *Energizar* program promotes employee well-being through three core pillars:

ENERGIZAR PROGRAM



Team-building activities and annual campaigns that foster engagement, inclusion, and a welcoming environment.



Health, safety, and physical well-being: physical activity, healthy eating, and preventive, safety-minded behavior.



Mental health support, including resources like our Support and Care Program, which offers psychological, legal, and financial counseling.

Through our *Energizar* program, we expanded access to health services and initiatives through communication, integration with health benefits, flexible scheduling, and partnerships with service providers. To help employees explore all the program has to offer, we have created an exclusive, user-friendly *Energizar* page on our GNA+ intranet.

In 2024, two new *Energizar* initiatives were launched during Internal Occupational Accident Prevention Week (SIPAT):



GNA Nutrition Program

Provides personalized support with a nutritionist, including dietary assessments and practical guidance to help employees in their daily routines. The program also supplies fruit during work hours in office break rooms.



Milhas da Saúde

A gamified initiative designed to encourage physical activity and healthy social interaction among colleagues. Each completed activity earns points, and participants enter a leaderboard to compete for prizes.

Other *Energizar* highlights in 2024 included group nature **walks** for GNA employees and their families, promoting both physical and mental well-being. These walks were part of awareness campaigns for Green June (ecosystem conservation and pollution prevention), Yellow September (mental health awareness), and Blue November (men's health, especially prostate cancer).



The January walk was especially meaningful, as GNA employees and their families witnessed the first swim of sea turtle hatchlings rescued by the Sea Turtle Monitoring Program (PMTM).

Learn more about the topic on [page 85](#)



Another initiative that supports our employees' quality of life is our **Children's Day** celebration, when our offices at Açú Port and Rio de Janeiro welcome employees' children.

Starting in 2025, we will adopt **Family Day** as a permanent fixture in our corporate calendar, in line with market best practices and our commitment to an inclusive culture. This new tradition will replace the Children's Day event to include all employees—whether or not they have children—in a more inclusive and representative celebration.



SIPAT

Each year, we hold an Internal Occupational Accident Prevention Week (SIPAT) event. The 2024 edition took place in October, with participation from teams in Rio de Janeiro and Porto do Açú, under the theme “Mental Health and Emotional Management.”

Activities during the week included:

- Vaccinations for hepatitis B, MMR, tetanus, yellow fever, influenza, and COVID-19
- Lectures on Mental Health and our *Energizar* program, Screen Exposure and Mental Health, Healthy Eating at Work, and Mental Health for Mothers
- Shiatsu relaxation workshop
- Psychological support sessions
- Food repurposing workshop
- Workplace exercise
- Self-care and self-esteem chat with a psychologist
- Quiz on sexually transmitted infections (STIs)



► Safety Tools

Our safety management tools are based on guidelines from organizations such as the Center for Chemical Process Safety (CCPS), the American Petroleum Institute (API), and the International Association of Oil and Gas Producers (IOGP), supporting in-depth incident analysis and robust accident prevention.

Throughout the year, our Health, Safety, and Environment (HSE) team worked to implement the preventive measures recommended by these organizations, which contributed directly to the positive incident rate results, even during large-scale operations like the construction of GNA II.

In 2024, IOGP guidelines were also applied to health risk management, including protocols for occupational health, medical emergencies, and employee well-being.

**2,368,976 hours worked
WITH NO LOST-TIME INJURIES**

since the beginning of operations at GNA I (TGNL, TL, and TPP).

As part of our operational workflow, we conduct planned field inspections using a positive approach to assess compliance levels in systems, areas, machinery, and equipment. This helps reduce exposure to unsafe conditions and risky behaviors that could lead to incidents.

Using Obrasoft software on tablets, our technicians perform real-time field inspections and update control dashboards instantly. This eliminates the need to manually transfer data from paper to the online system, minimizing errors and saving time.

In addition, our committees meet weekly to discuss health, safety, environmental, and legal compliance topics to ensure that identified actions are addressed appropriately.

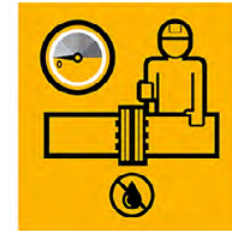
**20,174,142 hours worked
WITH NO LOST-TIME INJURIES**

throughout the construction of GNA II (TPP, Substation, and TL).

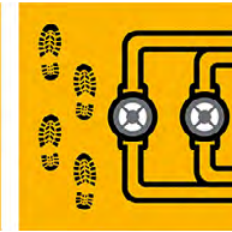
► Process Safety Fundamentals (IOGPReport 638)

At GNA, we have also adopted the Process Safety Fundamentals (PSF), an [IOGP](#) ⁷ initiative to reduce serious incidents, encourage safe behaviors, and standardize good safety practices.

The ten PSF principles are:



Maintain safe isolation



Walk the line



Apply procedures



Sustain barriers



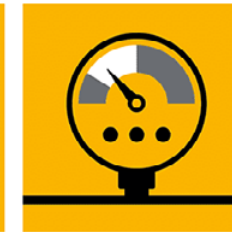
Control ignition sources



Recognize change



Respect hazards



Stay within operating limits



Stop if the unexpected occurs



Watch for weak signals

A banner displaying these principles is permanently posted in both operational and administrative areas.

In 2024, PSF implementation led to our first-ever Process Safety Week—an online event series focused on safety topics. We hosted five speakers who addressed emergency response, risk management, human factors for leadership and operators, incident investigation, and change management. The event was attended by 161 participants from our Construction and Operations teams, and we plan to hold a second edition in 2025.

► Life-Saving Rules


In 2024, we implemented Life-Saving Rules, a set of safety guidelines developed to prevent fatalities and serious injuries, aligned with IOGP standards.



Wear a seatbelt.



Drive safely.



Work only with authorization for excavation.

LIFE-SAVING RULES




Obtain authorization before entering a confined space.



Verify isolation and zero energy before work begins.



Control ignition sources in flammable atmospheres.



Protect yourself against a fall when working at height.



Lock and tag equipment before work begins.



Never walk under suspended loads.

The rules were communicated through presentations, toolbox talks, and banners displayed at both GNA I and GNA II.

► Safety Risk Management

Risk management practices (see page 38) are integral to our approach to employee health and safety, asset integrity, legal and regulatory compliance, public acceptance, environmental preservation, project management, operational efficiency, governance, and reputation.

These practices enable us to assess and manage occupational risks across plant construction and operation, and include:

- Developing and reviewing risk assessments during both the design and operation phases, and managing resulting recommendations
- Identifying and managing applicable legal requirements through a dedicated platform (Greenlegis)
- Establishing HSE requirements and assessing critical suppliers on compliance with HSE addendum requirements
- A structured approach for mobilizing people and equipment
- Tracking mandatory training, whether required by law or internal standards
- Access control to operational areas and project sites
- Onboarding and defensive driving training
- Task Risk Analysis and Permit to Work processes
- Awareness campaigns tailored to different risks and project phases, such as hazardous energy, hand safety, simultaneous operations, and confined space work
- Controlling hazardous energy through a lockout/tagout system
- HSE walkdowns conducted by leadership
- Weekly and monthly HSE meetings (committees and HSE Forum)
- Managing personal protective equipment (PPE) and collective protective equipment (CPE)
- Emergency response drills
- Incident investigation and follow-up on recommendations

► Safety and Incident/Accident Management

GRI 403-8 | 403-9 | SASB IF-EU320a.1

All incidents at our facilities must be reported, classified by severity, and submitted to the Sustainability Management team via a Preliminary Incident Notification (PIN). Documenting essential information and investigating these events enables us to implement corrective actions and prevent recurrence.

Performance indicators are reviewed weekly and reported to Senior Management. Each month, the report for the previous month is shared with the Advisory Committee and, quarterly, with the Board of Directors. All performance indicators are closely monitored by the HSE team, which periodically conducts a critical review, identifies areas for improvement, and defines action strategies.

We follow the International Finance Corporation (IFC) Performance Standard and guidelines and the World Bank Environmental, Health, and Safety Guidelines. Although we do not yet hold ISO 9001, ISO 14001, or ISO 45001 certifications, our management system has been structured using these standards as a reference and covers both employees and contractors.

ZERO RECORDABLE INCIDENTS

In 2024, there were no fatalities, serious injuries, or recordable incidents involving our direct employees.

We also monitor these indicators among contractors.

► Contractors

GRI 403-9	2024		2023 ¹		2022	
	Number	Rate	Number	Rate	Number	Rate
Fatalities as a result of work-related injuries	0	0	0	0	0	0
High-consequence work-related injuries (excluding fatalities)	0	0	0	0	0	0
Recordable work-related injuries	10	1.21	17	1.63	2	0.44
Number of hours worked	8,242,047		10,448,833		3,381,668	

¹ The 2023 figures have been reviewed and restated. GRI 2-4



► Emergency Management Working Group

In 2024, we established an Emergency Management Working Group (WG), with representatives from Construction and Operation, the GNA Emergency Response Team, and companies from the Açu Port Mutual Assistance Plan (PAM). The WG plans a schedule of activities related to emergency management, including topics such as concepts and methodologies, documentation structure, alignment on emergency drills, communication protocols, and technologies related to business continuity.



We held our 2nd Emergency Management Workshop, bringing together representatives from GNA's main operators and contractors, with the following objectives:

- Present the results from activities carried out in 2023
- Review the roles within GNA's Emergency Response Structure (ERS)
- Assess and address opportunities for improvement
- Define the activity calendar for 2024
- Present the results from operator and contractor activities
- Recommend suggestions and actions (group activity)
- Present a lecture on "Corporate Crises and Business Continuity – Opportunities and Challenges"

Among the outcomes of the workshop was the development of a calendar of emergency management activities, such as drills.

IN 2024, WE CONDUCTED 15 EMERGENCY DRILLS:

- 5 communication drills**
- 6 tabletop drills**
- 3 full-scale drills**
- 1 evacuation drill**



TRAVEL RISK MANAGEMENT

Another initiative launched in 2024 was a traffic and travel risk management process involving a range of safety measures for employee travel. These include car rental procedures, defining travel time windows, protocols for equipment in personal vehicles, and minimum monitoring requirements.

► Accommodation Inspection Program

During the construction of GNA II, up to 643 contractors were involved in the project and stayed in accommodations located in Campos dos Goytacazes and São João da Barra (RJ). To ensure their health and safety, as well as compliance with environmental and regulatory standards, we implemented an Accommodation Inspection Program.

A multidisciplinary team from the Health and Safety and Social Responsibility functions visited each housing site using a checklist to verify a series of items, including fire extinguishers, electrical and gas systems, air conditioning, and bed spacing. In the event of noncompliance, the employers were notified to resolve the issue. Over the year, 372 accommodations and shared housing units were inspected.



► Role of Leadership

The on-site presence of managers and senior leadership plays a key role in strengthening everyone’s commitment to safety. We have introduced leadership inspections as a tool to enhance safety awareness, with a team composed of construction, operations, PMO, and QHSE department managers, as well as members of the Executive Board. This team conducts monthly visits to GNA facilities to identify risky behaviors and unsafe conditions for workers. Leaders also participate in drills and managing crises and emergency situations.

35 inspections
WERE CONDUCTED BY LEADERSHIP
at GNA I and II in 2024.



► Safety Training


Each year, we organize a training calendar covering Quality, Health, Safety, and Environment (QHSE) topics for GNA employees, construction and operations companies, and other contractors. In 2024, we provided training on topics such as the Incident Command System, defensive driving, Geographic Information Systems (GIS), volunteer firefighting, and documenting salvaged wildlife. A total of 148 people were trained, including GNA staff and contractors, totaling 72 training hours in 2024.

In 2025, we plan to expand the number of training courses and launch them on a new platform that includes knowledge assessments and certificate issuance.




Awareness Campaigns


Awareness campaigns are a key tool for engaging and educating employees on health, safety, environmental, and social responsibility topics. Below are some of the main campaigns and communication initiatives carried out in 2024:




White January




Accident-Free Summer




Skin Cancer Awareness




Safe Carnival




Dengue Prevention




World Water Day




World Restinga Day




World Day for Safety and Health at Work




Yellow May




Green June



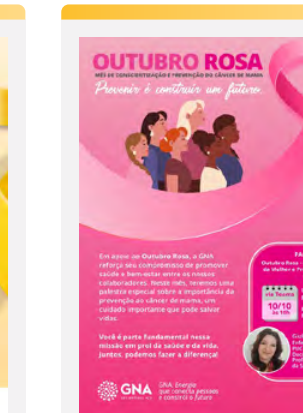
2024 Olympics



Purple August (Domestic Violence Awareness)




Yellow September (Suicide Prevention)



Pink October (Breast Cancer Awareness)



Blue November (Men's Health Awareness)




Orange December (Skin Cancer Prevention)

► Employee Athletes

Inspired by the 2024 Olympic Games hosted in Paris, France, between July and August, and by our *Energizar* health and wellness program, we launched a special initiative to encourage employees to engage in regular exercise.


Our athletes shared stories of how sports have benefited and influenced different aspects of their lives—enhancing focus, discipline, and balance while contributing to mental health and daily energy renewal. The following examples have become a source of inspiration.

“
Jiu-jitsu has changed the way I face challenges in my work life, bringing emotional balance and confidence in decision-making.



João Teixeira, General Sustainability Manager

“
When my first daughter was born, I lived near the mountains in France. I used my vacation to start mountain biking—and I’ve never stopped. It’s been 25 years now!




Emmanuel Delfosse, CEO

“
Basketball gives me the chance to constantly reinvent myself and improve. It’s not just about winning competitions, but about dedication and being inspired to learn and improve constantly.



Andressa Barros, Insurance Assistant

“
I’ve found in sports a path to continuous growth and the physical and mental preparedness I need to balance work and personal life. Triathlons and 21K races are a great source of well-being.



Gabriel Bento, Operations Manager



2025 HEALTH AND SAFETY TO-DOS

1

Increase leadership presence and, as a result, boost overall engagement in HSE activities

2

Implement competency management among contractors

3

Improve the incident investigation process and reduce response time

4

Conduct an emergency drill involving the local community

5

Launch new HSE training courses on a new platform

SUSTAINABLE PROCUREMENT

GRI 2-6 | 3-3 (Material topic: Responsible procurement)
203-2 | 204-1 | 308-2 | 414-2

Our procurement processes are guided by transparency and responsibility, incorporating supplier screening criteria and established standards aligned with market best practices. We monitor and ensure that social and environmental factors are considered at every stage of the procurement of materials and services.

During supplier approval and selection, we conduct background checks in collaboration with the Compliance team to verify that suppliers meet legal, financial, reputational, technical, and commercial requirements.

GNA SUPPLY
CHAIN PROFILE

659 suppliers

Our supply chain includes suppliers of materials—such as office supplies and equipment used in the operation of power plants, the LNG terminal, transmission lines, substations, and IT infrastructure—as well as services, including engineering, legal, communications, facilities, audits, and consulting across various specializations.

► Sustainable Procurement Program

In 2023, we launched a Sustainable Procurement Program to strengthen our approach to social and environmental aspects within our supply chain and mitigate shared liability risks in cases where a contractor may cause legal, reputational, environmental, or social harm.

The first step involved a comprehensive assessment—conducted by a specialized consulting firm—of the status and profile of our contractor base, their scopes of supply, and active suppliers at GNA, with a focus on ESG-related factors. This informed the development of an action plan for implementation.

In 2024, based on this assessment, we launched a Supplier Management Project to define supply categories and establish a process for creating and revising them. Our 659 suppliers were grouped into 140 supply categories.

These 140 categories were then classified using the Kraljic Matrix, a strategic procurement and supply chain tool that supports more effective and efficient sourcing decisions by categorizing inputs, thereby reducing risk and optimizing costs.

SUPPLIERS ARE CLASSIFIED INTO TWO DIMENSIONS:

Internal impact

SOCIAL AND ENVIRONMENTAL RISK, OPERATIONAL IMPACT, AND TOTAL SPENDING OVER THE PAST 24 MONTHS.

Market complexity

MARKET COMPETITIVENESS, SUPPLY CAPACITY, AND SUPPLIER LOCATION.

After applying the matrix, the 140 categories were mapped into four quadrants:



Concurrently, we developed a Socio-Environmental Risk Matrix, which consolidates and intersects GNA's level of shared responsibility with the potential socio-environmental impact of each category.

100%
OF NEW SUPPLIERS

underwent compliance screening (background checks) in accordance with our Risk Assessment Standard.

The next phase of the program, scheduled for 2025, will be developing assessment prerequisites for the classified categories. The Strategic quadrant, which includes 42 supply categories, will be the first to be addressed. These prerequisites will inform supplier performance assessments, and we plan to complete all four quadrants by 2028, at which point the project will be fully structured and operational.

Only companies that have been screened against these metrics will be eligible to participate in bidding and quotation processes. These same criteria will also be used to evaluate existing suppliers, ensuring consistent performance throughout the duration of the service contract.

We believe this project will meaningfully reduce risks across our supply chain. By screening suppliers against socio-environmental, governance, financial, and technical criteria, we will be able to better manage the impacts generated by these partners.



**OUR INTERNAL
SUPPLIER POLICIES:**

GNA-COD-CLP.001
CODE OF ETHICAL CONDUCT

GNA-NOR.SUP.001
PROCUREMENT POLICY FOR GOODS
AND SERVICES

GNA-PRC.SUP.001
PROCUREMENT PROCEDURE FOR
GOODS AND SERVICES

GNA-PLA.SUP.001
LOCAL PROCUREMENT PLAN

► **Local Suppliers**

Our Local Procurement Plan aims to strengthen the presence of local suppliers by increasing both the volume and value of contracts awarded to them. The plan promotes local economic development using tools for assessment and monitoring, under a regionalized procurement strategy.

We report these indicators monthly to the Corporate Social Responsibility team. In 2024, we developed a dashboard to improve metric visibility and analysis. These indicators are also made available on our internal sustainability portal.

IN 2024

14%
OF OUR SUPPLIER BASE
was made up of local businesses
(headquartered in Campos dos Goytacazes and
São João da Barra, Rio de Janeiro).

3.8%
OF TOTAL PROCUREMENT SPENDING
was on local suppliers.

► **Capacita Fornecedores Program**

In 2024, we organized another edition of our *Capacita Fornecedores* program, aimed at strengthening the capabilities of companies in our supply chain.

Read more about this project on **page 74**





Responsible and Shared Value

ESG Pillar:

S (social)

Material topics covered:

Economic contribution and local development
Transparency and stakeholder engagement

Integrated Reporting Capital:

Social and Relationship



5 Responsible and Shared Value

GRI 2-29 | GRI 3-3
(Material topic: Transparency and stakeholder engagement)

Recognizing our role in building a more equitable and sustainable society, we strive to maintain open and continuous communication with communities, employees, suppliers, government institutions, local associations, NGOs, and academia.

We act with ethics and responsibility, aligning our business practices with the public interest and keeping communities informed about our activities, including their impacts and risks. In addition, we invest in initiatives that strengthen human rights, promote health and safety, and drive local development by supporting livelihoods and regional suppliers, contributing to economic growth and social well-being.

We have developed the following plans to guide our efforts:

- ▶ Social Investment Plan

▶ Stakeholder Engagement Plan

▶ Local Procurement Plan

▶ Local Hiring Plan
- ▶ Community Grievance Mechanism

▶ Emergency Plans

▶ Land Management Standard

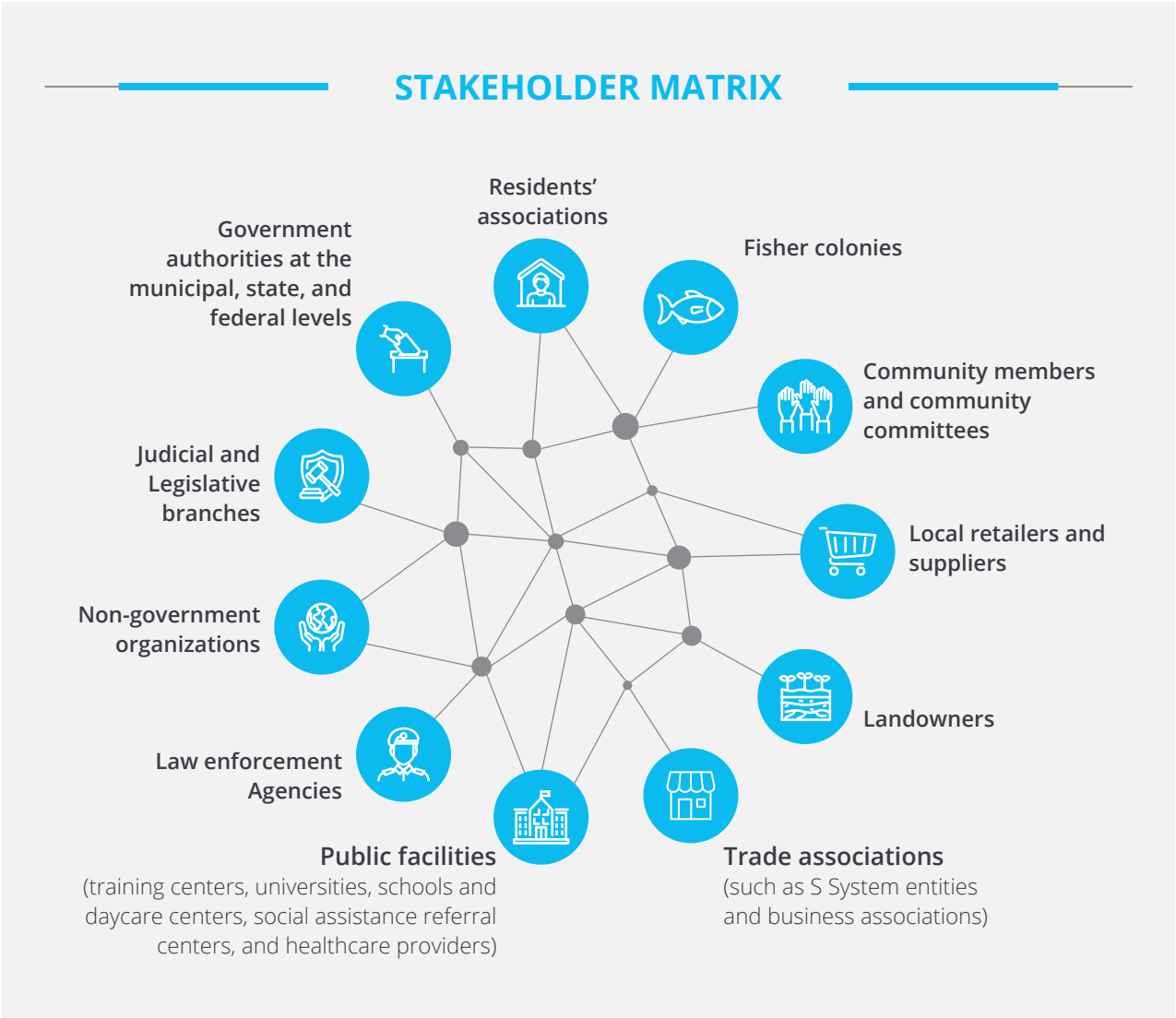
▶ Security Management Plan



STAKEHOLDER MATRIX

The preliminary and construction phases of GNA's projects involved a series of social and environmental assessments, including Environmental Impact Assessments, Socioeconomic and Participatory Assessments, and Artisanal Fishing Impact Assessments, as well as studies related to land acquisition. The data collected during this initial stage informed the development of the first version of our Stakeholder Matrix for project development. An Engagement Plan was then developed using the snowball methodology to continuously identify new stakeholders, keeping the matrix updated every time new actors are identified.

Our matrix includes a risk-level analysis methodology that applies a power and influence matrix, in addition to evaluating the potential for negative impacts caused by the project. This information helps prioritize stakeholder groups and define engagement strategies and risk levels for each.



Stakeholder engagement is an ongoing process throughout all project phases. The nature, frequency, and level of engagement efforts are proportional to the project's risks and potential adverse impacts, and are adapted to each stage of development.

Engagement activities include community visits, in-person events in communities, communication materials, our *Espaço de Diálogo* ("Dialogue Space", an engagement and grievance channel), and a community grievance mechanism.

Learn more in Communication Channels on [page 46](#)



Engagement strategies are defined according to the nature of GNA's construction and operational phases and are guided by the following principles:

- Establish sound social and environmental relationships with stakeholders, in line with our corporate social responsibility goals and with a goal to support a positive reputation and social license to operate.
- Share information with stakeholders on environmental, health, safety, social, and labor initiatives planned or carried out.
- Develop a targeted participation strategy that prioritizes affected communities—especially the most vulnerable—and traditionally excluded groups.
- Ensure the timely, transparent, cost-free, culturally appropriate, and accessible disclosure of relevant information for different stakeholders.
- Communicate all sustainability-related procedures, programs, mechanisms, and policies involving the public interest in a way that keeps stakeholders informed and able to provide feedback to GNA.

- Provide meaningful opportunities for stakeholder participation—especially affected communities—in activities involving actual or potential risks stemming from our projects.
- Train community representatives to actively engage in decision-making processes concerning social investment projects.

Stakeholders identified as vulnerable or potentially affected in their way of life by GNA's operations are prioritized in our engagement initiatives and social investment projects.

Every year, we host community meetings with key stakeholder groups to present our initiatives over the past year, share plans for the coming year, and open space for questions and answers.

► Perception Survey

Every year, we conduct a Social Perception Survey, which gathers insights into how communities view and understand our activities. The data collected from this survey helps us revise our community engagement strategy and identify priority issues.

In 2024, the sixth edition of the qualitative survey included leaders and representatives from key sectors in São João da Barra, Campos dos Goytacazes, and São Francisco de Itabapoana (RJ) who are important to GNA's community relations. The quantitative survey was based on a sample of residents from 12 communities in São João da Barra.



2024 HIGHLIGHTS

33%
PARTICIPATED IN GNA INITIATIVES

The most frequently mentioned were the Professional Training Program and *Ela Pode*

48.8%
GAVE THE COMPANY TOP MARKS

We received a score of 7.9 in the company perception assessment, with 48.8% of respondents rating GNA a perfect 10.

COMMUNITY ENGAGEMENT AND INITIATIVES

GRI 3-3 (Material topic: Economic contribution and local development) | 413-1 | 413-2

Developing greenfield projects brings a range of economic and social impacts. At first, there is a significant increase in job creation and a boost in local economic activity, which expands job and income opportunities and results in higher tax revenue due to increased movement of goods and services and business activity.

However, such developments also place pressure on local infrastructure and public services—like healthcare, education, and security—due to rising demand. Additionally, necessary interventions such as expropriations and compensation in easement areas or restrictions on mining rights can lead to tensions and social risks.

New activities like increased vessel and vehicle traffic contribute to traffic congestion and may increase the release of pollutants such as dust, as well as noise and vibrations.

These developments also affect the environment, can impact archaeological sites, and increase occupational risks for workers. The required urban and rural expansion to accommodate such projects imposes constraints on land use, though it may also improve reliability in the delivery of essential utilities such as electricity. Other impacts include growth in local business opportunities and improved living conditions due to rising wages and household income.

Our operations have undergone social and environmental impact assessments and were only launched after completing the environmental licensing process, which involved Environmental Impact Assessments and public meetings with the environmental agency and local communities. Mitigation and monitoring programs continue during the operational phase and are not limited to the initial project development stage.

To inform our social investment strategy, we conduct participatory assessments to understand communities' main needs and align them with our strategic goals.

Since 2019

We have held community meetings to bring together community members and government authorities. These meetings are held at the end of each year to strengthen relationships and present project progress, along with the social and environmental initiatives carried out and those planned for the following year.



In 2024

We organized our sixth Community Meeting, held in three different locations to reach as many people as possible. We presented project updates and opened space for discussion to elicit expectations and suggestions, answer questions, and receive any community concerns.



► Communication channels

In addition to public meetings, another tool for community engagement is “Talk to GNA,” which includes a Suggestion Box, email, toll-free phone number, and website.

The GNA Suggestion Box is available in various accessible public locations, where residents can submit complaints, questions, requests, etc. There are seven boxes located in bakeries, grocery stores, drugstores, and neighborhood associations in Amparo, Barcelos, Barra do Açu, Cajueiro, Carvão, Mato Escuro, and Pipeiras.

Our team checks these boxes weekly and follows internal protocols to evaluate and respond within the necessary timeframe. We also post GNA newsletters in these locations. The newsletters are published quarterly and widely distributed in both print and digital formats.

TALK TO GNA

“Talk to GNA” is operated by an independent third party, and confidentiality is guaranteed.

0800 591 2094

Toll free.

Available Monday to Friday, from 8 a.m. to 8 p.m., with a live agent. On weekends and holidays, messages can be sent electronically.

canalconfidencial.com.br/
dialogocomacomunidade/

gna@canalconfidencial.com.br

We also maintain close communication with community leaders via WhatsApp, using this channel to coordinate donations, volunteer work, events, and other initiatives.

In addition, we operate a venue, called the “GNA Dialogue Space”, at Rua Ida Moreira Gomes, 281, in Cajueiro, São João da Barra (RJ), open Tuesday to Thursday, from 9 a.m. to 4 p.m. This space serves as a community hub for workshops, training, and meetings.

► Volunteer Program

We are a member of Abraço, the Açu Port Volunteer Program, which brings together companies from the industrial and port complex to carry out donation and volunteer campaigns. In 2024, in addition to our participation in Abraço, we supported various other donation initiatives, including school uniforms for an agricultural school, and laptops and toys for schools and nonprofit organizations.

Between December 2024 and January 2025, we organized the Solidarity Christmas volunteer campaign, collecting school supplies to benefit 200 children supported by the NGO Sementes de Amor in São João da Barra.

A total of 54 GNA volunteers joined the campaign and helped collect enough items for 164 kits. GNA double-matched the amount of donated items and added new ones, such as backpacks, to ensure that 200 complete kits were delivered to the children at a celebration supported by our volunteers.

Sustainability
Report 2024

About This Report | About GNA | Corporate Governance | Prosperous and Healthy Relationships | Responsible and Shared a Value | Natural Resource Conservation

Stakeholder Matrix **Community Engagement and Initiatives** Social Investment

71



► Relations with Fishing Communities

In 2024, we strengthened our relationship with fishing communities through a Fisheries Committee. Replacing the former Fisheries Forum, the committee meets every two months and includes leaders from Fishing Colonies Z-2 (Atafona), Z-19 (Farol de São Tomé), Z-1 (São Francisco de Itabapoana), representatives from the Prumo Group (GNA, Açú Port, Ferroport, Vast, and EFEN), and HZ Consultoria, the firm responsible for engaging with fishing community leaders and facilitating meetings.

We also took part in the second edition of the Northern Fluminense Forum, an annual event that emerged from discussions held within the Fisheries Committee. The 2024 forum was held in October under the theme, "The Role of Fishing Communities and Policies for Artisanal Fishing," and brought together key representatives from the fishing sector, including the chairs of three regional colonies.

Participants discussed developments and challenges facing the industry, the role of women in fishing, adapting to legislative changes, and social security rights.

The Northern Fluminense Forum also helps reach members of other fishing communities, connect them with public officials, and support the autonomy of artisanal fishers.

We also conduct Fishing Landing Monitoring, a daily survey of commercial fishing activity and a monthly statistical report for the area of influence of Açú Port. These surveys collect qualitative and quantitative data on the commercial fleet at the main landing points along the coast from Guaxindiba to Farol de São Tomé, covering the municipalities of São Francisco do Itabapoana, São João da Barra, and Campos dos Goytacazes.

This monitoring helps update the commercial fleet census, analyze fish catch and geographic fishing patterns, and assess the social and environmental impacts of Açú Port on marine commercial fishing in the region.

SOCIAL INVESTMENT

GRI 3-3 (Material topic: Economic contribution and local development) | 203-1 | 203-2

Our continued presence in the community enables us to gather localized data on social, economic, environmental, and institutional issues, supporting a collaborative analysis of local needs. This helps us build a social investment strategy that is both relevant to the community and aligned with our business activities, considering risks, impacts, and needs.



SOCIAL INVESTMENT STRATEGY

We focus on key areas to expand the positive impact of our operations on local communities and actively contribute to addressing local social challenges.



GENDER DIVERSITY as a cross-cutting theme

OPPORTUNITY
Develop initiatives that promote women's access to employment and income

TOOLS
Ensure women have equal access to tools and opportunities

VALUES
Raise awareness among women about gender equity values

✓ Concluded ▶ In progress

► Jobs and Income

► JOBS AND INCOME

Automated Employability Management System (SAGE)

To boost local hiring and support job creation in neighboring communities, we use an Automated Employability Management System (SAGE), developed through a collaboration between the Municipal Government of São João da Barra, GNA, and the Fluminense Federal Institute (IFF) – Campos/São João da Barra.

The platform helps companies operating in São João da Barra find talent by centralizing résumés submitted to the city’s Employment Desk, helping link job seekers to local employers that are hiring. Since its creation, the system has received around 50,000 registrations, of which 30% are women. Between its launch in September 2019 and December 2024, more than 2,400 people have secured employment through the platform. The tool has since been transferred to the Municipal Government of São João da Barra, which now manages it.



► Trade and Professional Training

We provide training tools to help residents of neighboring communities increase their chances of employment and income generation—whether at GNA or in the broader job market.

► TRADE AND PROFESSIONAL TRAINING

Supplier Training Program

In 2024, we launched the second edition of our Supplier Training Program, which offers courses for small businesses that are part of GNA’s active supplier base, as well as for potential local vendors. This training includes sustainability-related topics. The program is entirely free for participants and was fully managed by GNA in this edition.

It began in November 2024 and will continue into 2025, starting with a module on Health & Safety. Additional topics are being planned, including Compliance and the BR GDPR (Brazil’s data protection regulation), Human Rights, Environment, and broader sustainability practices.

The classes are held weekly by the same specialists who train GNA employees and take place online via Microsoft Teams, allowing real-time interaction.

The first module on Health & Safety covered topics such as regulatory standards, defensive driving, ergonomics and mental health, emergency response, chemical safety, and incident investigation. At the end of each course within the module, participants receive a certificate.

In the future, as we implement a new supplier ESG performance assessment system, participation in the Supplier Training Program will count toward suppliers’ scores.



► TRADE AND PROFESSIONAL TRAINING

Gerar Frutos Program

Our *Gerar Frutos* program, developed by professionals from Emater-Rio, the State Technical Assistance and Rural Extension Company of Rio de Janeiro, concluded in 2024. The program supported 30 family farming households in the 5th district of São João da Barra, with a focus on technical support and rural development to promote sustainable farming systems.

Through workshops on business organization, we helped participants formalize business records and gain access to local markets and institutional buyers. We also covered topics such as environmental education, organic farming, and food and nutritional security.

Over the course of a year, we conducted technical visits to identify each beneficiary's farming activities, farm conditions, household profile, and challenges faced by the families.

GNA also organized a group trip to the Extensionist Without Borders event in Italva (RJ), which featured lectures on topics such as rural tax ID registration, rural social security, state tax,

and business management. The group also participated in the Rural Producer Civics and Formalization Meeting, which addressed state registration, the Unified Register (CAF), social security rights, and national food programs (PNAE and PAA), among other relevant topics.

Toward the end of the program, we conducted additional farm visits to provide technical assistance tailored to each activity, helping to improve farm yields and income. We also gathered the necessary information to support formal documentation processes. Nine rural producers were able to put their records in order, and this enabled some participants to access rural credit.

The project helped strengthen GNA's relationship with this community and fostered greater awareness and autonomy among local farmers.



► TRADE AND PROFESSIONAL TRAINING

Ela Pode ("Yes She Can")

Supporting women's entrepreneurship and local income opportunities were the main goals of the second edition of *Ela Pode* ("Yes She Can"), carried out in 2024 in partnership with Instituto Rede Mulher Empreendedora.

The initiative aimed to empower and train women on topics related to entrepreneurship and the development of soft skills such as motivation and self-esteem.

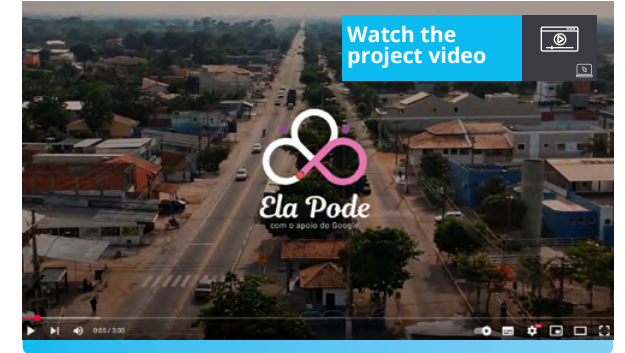
SECOND EDITION HELD IN 2024

40
PARTICIPANTS

26
GRADUATES

The workshops were held at GNA's Dialogue Space in Cajueiro (RJ) across four Saturdays in November, totaling 24 hours of instruction.

We provided shuttle transportation for all enrolled women to facilitate access and increase engagement. Workshop topics included personal finance, business finance, digital tools, planning, skills development, self-awareness, entrepreneurship, sales, networking, self-confidence, and personal branding.



2024 ELA PODE HIGHLIGHTS

18 modules offered
ACROSS THE 2019 AND 2024 EDITIONS

Roughly 60 women
GRADUATED OVER BOTH YEARS



► Basic Schooling

► BASIC SCHOOLING

Innovative Educational Practices

In 2024, we concluded our Innovative Educational Practices program, a partnership between GNA, the Federal Institute of Education, Science and Technology (IFF), and the Municipal Department of Education of São João da Barra.



We developed a platform to enable teachers from local public schools to share lesson plans and teaching materials. There, teachers could access, create, and share content—creating a collaborative and innovative learning environment.

To support platform adoption, a distance education (EAD) course was created for middle school teachers, divided into two modules, beginning in 2023 and concluding in 2024. The course offered 120 openings across 13 municipal schools. Teachers who passed Module 1 advanced to Module 2.

Educators were grouped by subject area—Physical Education, Arts, Science, Math, Language Arts, History, and Geography—and supported by expert facilitators. At the end of the program, schools with the most and best-developed lesson plans were recognized with awards. In addition, we made the Innovative Educational Practices platform available to the city government for broader implementation across other local schools.

MODULE 1 RESULTS

- 13 participating schools
100% of São João da Barra’s public middle schools
- 48 graduates
- 40 hours of class time

MODULE 2 RESULTS

- 8 participating schools
100% of São João da Barra’s public middle schools
- 18 graduates
- 80 hours of class time

FINAL PROJECT OUTCOMES

- 56 lesson plans
developed and shared
- 10 additional teachers
joined the initiative after peer engagement activities
- 100% of middle school
grades covered
- 100% of school subjects
covered

WINNING SCHOOLS – BEST LESSON PLANS

- E.M. Amaro de Souza Paes
1st place
- CMEA 1 Mato Escuro
2nd place
- E.M. João Flavio Batista
3rd place

► Basic Schooling

► BASIC SCHOOLING

Restinga em Prosa

Restinga em Prosa was a project carried out in 2023 in partnership with the Coral Vivo Institute (ICV), aiming to raise public awareness about the importance of protecting the *restinga* ecosystem. We developed a children's book titled *A Casa de Todos os Ninhos* ("The House of All Nests"), and a theater play featuring *restinga* wildlife. We published 4,000 print copies of the book, with 3,200 donated to public schools in the municipalities of São João da Barra, Rio de Janeiro and Saquarema.

Launched in 2023, the project continued to make an impact in 2024, as the book became part of the teaching materials used in public schools, enabling cross-disciplinary education—not only about ecosystem conservation but also supporting lessons in Literature, Portuguese Language, Biology, and Science.

To celebrate World Environment Day on June 5, we also hosted a theatrical performance for public school students in São João da Barra during the Municipal Environment Fair.



SOCIAL RESPONSIBILITY TO-DOS FOR 2025

- 1 Sponsor projects through the Rio de Janeiro State Tax Incentive Law
- 2 Develop new social investment programs
- 3 Improve risk management strategies addressing gender-based violence
- 4 Implement the recommendations from the Human Rights Adverse Impact Assessment



ESG Pillar:
E (environmental)

Material topics covered:

Climate change and GHG emissions • Biodiversity
• Water resources • Waste and air quality • Energy
transition and energy security

Integrated Reporting Capital:
Natural



Natural Resource Conservation



6 Natural Resource Conservation

At GNA, we are committed to protecting and sustainably managing natural resources, and environmental responsibility is among the guiding principles in our strategic decision-making.

To mitigate the environmental impacts of our operations, we: have biodiversity plans in place; monitor and assess greenhouse gas (GHG) emissions and air quality; implement sustainable water management solutions; and are committed to proper waste treatment and disposal.

We comply with environmental licensing requirements and the Performance Standards of the International Financial Corporation (IFC), a member of the World Bank Group. We also conduct ongoing environmental compliance audits.



ENVIRONMENTAL EDUCATION PROGRAM

Our Environmental Education Program (EAP) and the Workers' Environmental Education Program (WEAP) are initiatives required under our environmental license. They are designed to raise awareness and educate stakeholders about the importance of environmental conservation and social responsibility, the impacts of our operations, and best sustainability practices in the workplace.

In 2024, we launched a new WEAP cycle for our employees. As part of this cycle, we carried out the first WEAP campaign from November 27 to 28, 2024. This first module focused on training environmental facilitators.



This training aims to deepen participants' understanding of environmental licensing as a tool under the National Environmental Policy (Law No. 6,938/81) and to show how the process serves as a mechanism for balancing different interests related to the use and appropriation of shared natural resources.

The content also covered the Basic Environmental Plan (PBA), its significance, and its role in minimizing, mitigating, or offsetting the environmental impacts caused by our operations. The activities included in-person meetings, games, educational exercises, hands-on activities, and learning materials.

ENGAGEMENT IN THE CAMPAIGN

57

GNA EMPLOYEES AND CONTRACTORS PARTICIPATED

In 2025

A NEW CYCLE WILL ALSO BE EXTENDED TO THE SURROUNDING COMMUNITIES.

Our Environmental Education Programs have specific objectives for both internal and external audiences, including the following:

- Offer in-person educational workshops on critical thinking and participatory development of foundational concepts in education and public environmental management, with employees directly or indirectly involved in our projects.
- Encourage commitment among employees and impacted communities to environmental and cultural conservation.
- Present the full set of policies and procedures used to identify, control, and mitigate the environmental impacts of the enterprise's activities, products, and services.
- Strengthen dialogue channels between communities located within the project's area of influence and GNA.
- Develop pilot projects aligned with the principles of territorial management and Critical Environmental Education (CEA).
- Foster critical reflection on local development strategies from the perspectives of social justice and political ecology, with community participation in the sustainability of their territories.
- Promote grassroots mobilization, network-building, and alliance formation among organizations, collectives, individuals, and public officials (within and between municipalities), so they can actively engage in the program and in exercising civics.





BIODIVERSITY

GRI 3-3 (Material topic: Biodiversity) | 203-1 | 304-3 | 304-4

Preserving biodiversity is one of our top priorities, and we actively manage environment-related risks, impacts, and opportunities. Our environmental management strategy includes assessing the potential impacts of our operations and implementing environmental programs, processes, and monitoring and control measures.

Our facilities are located wholly or partially in areas with predominantly *restinga* vegetation (in varying states of human impact). This ecosystem is considered a critical habitat due to the presence of endemic and endangered species, high deforestation rates, and intense human pressure, and is therefore treated as a conservation priority.

With this in mind, we have developed a Biodiversity Action Plan (BAP), which guides all GNA initiatives related to biodiversity. Biodiversity-related impacts were identified in an Environmental Impact Assessment and Cumulative Impact Assessment, covering construction activities, pollution, introduction of

invasive species, species decline, habitat conversion, and ecological process changes beyond natural variation. To address these issues, we have developed mitigation and compensation strategies, supported by continuous monitoring and assessments of effectiveness.

The BAP collectively addresses the mitigation, conservation, and offset efforts for terrestrial (*restinga*), freshwater (lagoons), and coastal (marine) ecosystems undertaken by GNA since 2018 to manage environmental and social risks and impacts associated with the development of our projects.

These actions are also aligned with the mitigation hierarchy outlined in the International Finance Corporation (IFC) Performance Standard 6 – Biodiversity Conservation and Sustainable Management of Living Natural Resources (PS6), which prioritizes avoiding and minimizing impacts, followed by mitigation and compensation actions.

In addition to the BAP, we have two guiding documents: a Biodiversity Management Plan (BMP) and a Biodiversity Management and Assessment Plan (BMEP). These documents include 21 impact mitigation measures aimed at achieving No Net Loss (NNL) and Net Gain (NG) in biodiversity.

These measures are supported by plans, procedures, and programs that outline methods for impact mitigation, monitoring, offsetting, and biodiversity conservation. We also have a Biodiversity Protection and Conservation Standard, along with plans and procedures for monitoring different biodiversity groups.

These documents apply to all phases of all GNA projects, with adaptations for each stage—from project design through construction and operation to decommissioning. Planned measures cover all areas managed by GNA, whether or not they are classified as high-biodiversity-value areas.



BIODIVERSITY-RELATED IMS DOCUMENTS

In addition to our Basic Environmental Plans and Biodiversity Action Plan, we maintain a series of specific regulatory documents addressing biodiversity:

- GNA-NOR.SUS.007**
Biodiversity Protection and Conservation Standard
- GNA-PLA.SUS.008**
Marine Monitoring Plan
- GNA-PLA.SUS.009**
Firebreak Implementation and Maintenance Plan
- GNA-PLA.SUS.013**
Marine Bioinvasion Monitoring Plan
- GNA-PLA.SUS.017**
Bird Management Plan
- GNA-PLA.SUS.018**
Restinga Restoration and Conservation Plan
- GNA-PRC.SUS.032**
Terrestrial Wildlife Monitoring Procedure
- GNA-PRC.SUS.040**
Exotic and Invasive Plant Species Control Procedure
- GNA-PRC.SUS.043**
Synanthropic, Domestic, and Wildlife Salvaging and Dispersing Procedure
- GNA-PRC.SUS.044**
Germplasm Salvaging Procedure
- GNA-PRC.SUS.045**
Vegetation Clearing Procedure
- GNA-PRC.SUS.048**
Wildlife Monitoring Procedure – Caruara Private Natural Heritage Reserve (RPPN)
- GNA-PRC.SUS.049**
Emergency Sampling Procedure for Water, Sediments, Plankton, and Benthos

Our biodiversity management strategy includes assessing the potential impacts of our operations and implementing biodiversity control and monitoring programs and measures.

We conduct internal audits as well as an independent financing audits to verify compliance with the action items outlined in our *Environmental and Social Action Plan* (ESAP). In addition, monitoring program results are displayed on dashboards to facilitate visualization and tracking.

Each program includes specific goals and targets, and all results are continuously assessed. Whenever necessary, adaptive management is applied as part of an ongoing learning and improvement process for impact mitigation and biodiversity protection measures.

Our Biodiversity Action Plan was updated in 2023 to reflect our growing maturity and experience gained since 2018, and it remains under continuous evaluation to identify areas for improvement.

► Restinga Restoration

None of GNA’s projects (GNA I, GNA II, TGNL, 345 kV Transmission Line, and 500 kV Transmission Line) are located within conservation sites. However, the predominant vegetation in our operating areas is *restinga*, an ecosystem considered a critical habitat due to the presence of endemic and endangered species, high deforestation rates, and intense human interference, among other factors. Because of this, conserving this ecosystem is a top priority for us, including via native species restoration plantings.

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

In addition to restoration planting, we have an active flora salvaging and transplantation program. As part of this program, for one of the endangered plant species—*Melanopsidium nigrum*, which has a relatively high mortality rate—we have partnered with the Plant Breeding Laboratory at the State University of Northern Rio de Janeiro (UENF).

This collaboration will develop better transplantation and vegetative propagation techniques for the species, increasing survival rates in future transplants. The results of the project’s first phase have already been reported in the scientific literature. The second phase aims to publish new findings that can be applied in projects not only by GNA but also by other companies in regions where *M. nigrum* occurs.

We are now proceeding with the four-year maintenance period for this planting program, until the licensing obligations are met. Monitoring and maintenance include weeding, watering, and fertilization when necessary. Each year, we measure plant growth by assessing height, stem diameter, and canopy cover, as well as interactions with fauna, flowering, and fruiting. At the end of the four-year period, these indicators will show whether the seedlings have developed adequately and can continue their life cycle without further monitoring.



IN 2024, WE COMPLETED PLANTING ACROSS OUR NINE RESTINGA RESTORATION PROJECTS IN THE CARUARA RESERVE, RELATED TO GNA I AND GNA II.

100% of the area has been planted.

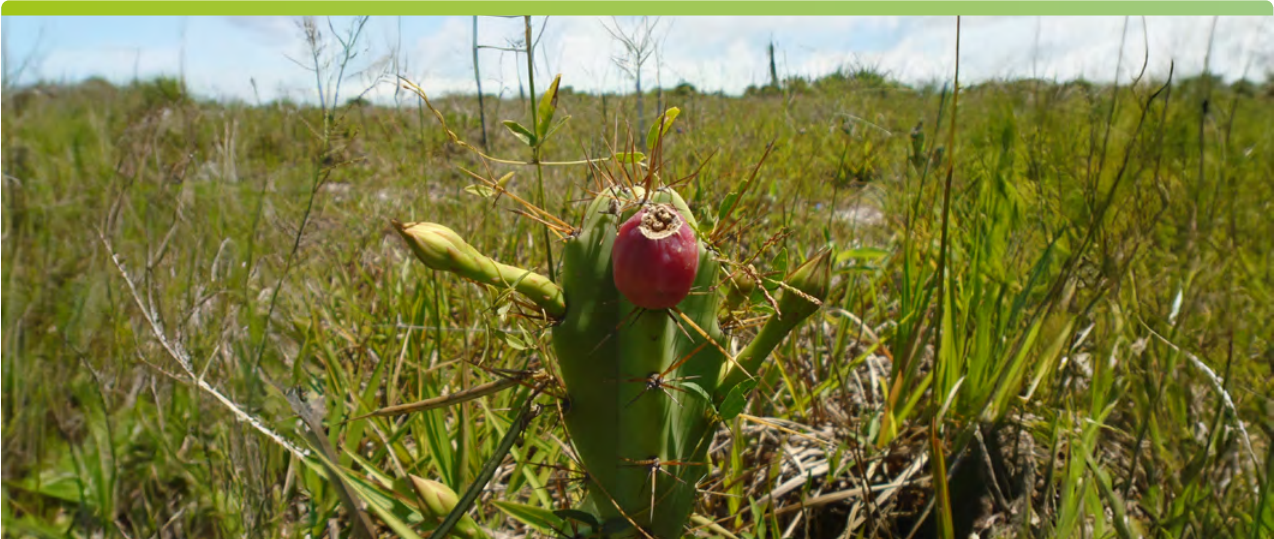
We then submitted all certification applications for these projects to the State Environmental Institute (INEA).



PROJECT HIGHLIGHTS IN 2024

79,554 native restinga seedlings manually planted

120.6 hectares restored



► 3rd Biodiversity Symposium

In September 2024, we hosted the third edition of the Biodiversity Symposium, an annual event to present and discuss the results of our regional fauna and flora monitoring programs.

We welcomed more than 80 participants, including representatives from environmental agencies, researchers, consultants, and GNA team members. The event was held in person at the offices of the Caruara Reserve—the largest private conservation site in the *restinga* ecosystem in Brazil—located in São João da Barra (RJ), and was also streamed online.

The program included a guided tour of the Caruara Reserve, allowing attendees to experience the local ecosystem firsthand.



► Monitoring Programs

Since our founding, we have carried out monitoring programs focused on terrestrial fauna, salvaged flora, *restinga* restoration planting, bird strikes at transmission lines, seawater and sediment quality, marine biota, sea turtles, photomitigation, and sea surface temperature.

In 2024, we reviewed these programs based on seven years of experience implementing our Biodiversity Action Plan (BAP) and Basic Environmental Plans (PBAs). The purpose of this update is to shift toward programs more focused on endangered species and critical habitat triggers, better aligned with the current phase of GNA's projects.

This approach will allow us to use resources more efficiently, providing more specific insights and targeted actions. The proposed revisions were developed in 2024 and are currently undergoing approval by the relevant environmental or financing authority, for implementation in 2025.

► Bird Monitoring

As part of our bird conservation efforts, in 2024 we launched a monitoring program to assess bird interactions and strikes along the 500 kV transmission line. Starting in 2025, we will consolidate this monitoring based on the cumulative impact assessment, by integrating the programs for the 500 kV and 345 kV transmission lines.

Both lines are equipped with anti-bird strike marker devices, and the monitoring programs focus on control areas (without markers) and treatment areas (with markers).

Bird interactions at the Liquefied Natural Gas Terminal (TGNL) are addressed by our Emergency Response Brigade, which performs daily patrols to monitor reproductive activity. We work to prevent the formation of migratory seabird colonies at the terminal, avoiding risks to both the birds and our operations. If a colony does become established, the birds are not disturbed, and we ensure the eggs and nests are protected.

We also provide specific training to our Environmental and Emergency Response teams on wildlife handling, salvaging, and first aid for oiled wildlife.



► Sea Turtle Conservation

Alongside Ferroport, Vast, and Açu Port, we support the Sea Turtle Monitoring Program (PMTM) currently run by the TAMAR Project Foundation.

Running since 2008, the program monitors a 62-kilometer stretch of beach daily—between Pontal de Atafona in São João da Barra and Barra do Furado in Campos dos Goytacazes—to document reproductive and non-reproductive events, protect nests, and provide veterinary care as needed. The Port region is a key nesting area for the endangered loggerhead turtle *Caretta caretta*.



We also distribute awareness materials to our employees, instructing them to dispose of waste properly and avoid using strong lights near beaches with turtle nests. Light pollution can disorient the turtles, and beach litter poses risks to both hatchlings and adult turtles. We also discourage driving on the beach and urge caution with pets, which may attack nests or adult females.



In 2022, we held workshops teaching fishers and net-makers how to build Turtle Excluder Devices (TEDs), which help prevent accidental capture during fishing. This project also activated the PMTM to rescue sea turtles caught in fishing nets. The initiative has successfully gained buy-in from local fishers, who continue to contact the program when they spot trapped turtles, even after the project ended, ensuring these animals are rescued.



NEW CONSERVATION PROGRAMS

In 2025, we will launch two new monitoring and conservation programs focused on local endangered species: the southeastern maned sloth (*Bradypus crinitus*) and the Goytacá rice rat (*Cerradomys goytaca*).

AIR EMISSIONS AND AIR QUALITY

GRI 3-3 (Material topic: Waste and air quality)

We view air pollution and air quality as critical issues—not only for the environment and public health but also for our operations. Therefore, we address these issues with complete transparency. We aim to ensure that our environmental impact remains within the limits set by CONAMA Resolution No. 382/2005, which regulates air pollutant emissions, and by CONAMA Resolution No. 506 of July 2024, which addresses air quality standards.



Air Emissions

We monitor air emissions through the Continuous Emissions Monitoring System (CEMS) installed in the stacks of GNA I, providing real-time data for both GNA and environmental authorities. This same system has already been implemented in GNA II as it starts commissioning.

GNA’s emissions remain below the standards set by the World Bank and CONAMA Resolution No. 382/2006.

Emissions of NOx, CO and other significant air emissions / Air emissions of the following pollutants: (1) NOx (excluding N₂O) and (2) particulate matter (PM10)

GRI 305-7 | SASB EM-MD120a.1 | IF-EU120a.1

metric tons	2024	2023 ¹	2022 ¹
NOx	420.43	54.59	106.57
CO	54.44	211.49	212.88

¹ The 2022 and 2023 data were restated following a revision in the conversion calculation from mg/Nm³ to metric tons. GRI 2-4

EFFICIENT EQUIPMENT

We invest in efficient equipment to reduce our environmental impact. The turbine at GNA I is highly efficient, while the turbine at GNA II consumes even less natural gas to generate the same or a greater amount of electricity.

A combination of combustion systems (gas turbines and generators) with three Heat Recovery Steam Generators (HRSGs) that feed the steam turbines helps boost overall generation efficiency.

► Air Quality

Air quality is monitored through two automatic stations located in Mato Escuro and Barra do Açú. These stations continuously record, hour by hour, 24 hours a day, the concentration levels of the following 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 system also captures weather data such as wind speed and direction, ambient temperature, relative humidity, solar radiation, atmospheric pressure, and rainfall.

We are also part of the Açú Port air quality monitoring network, which includes five semi-automatic stations strategically placed in neighboring communities. These stations measure TSP and particulate matter (PM10 and PM2.5) every six days, following the sampling schedule set by the environmental regulator, INEA.

In terms of governance, we follow an internal procedure for air quality monitoring, which sets out guidelines and procedures to ensure proper management, monitoring, and control of air quality in the areas affected by our operations. This helps ensure that our activities are carried out in compliance with current legislation and industry best practices, in order to prevent and mitigate environmental impacts and protect employee health.

During the reporting period, monitoring confirmed no deterioration in air quality. This was despite a series of wildfires in northern Brazil throughout the year that affected southeastern regions. We conducted an assessment of their influence on our air quality stations and found that, even while the plant was operating during this period, the wildfires—not our emissions—had the most significant impact on air quality. Despite this, the monitoring confirmed that air quality standards remained virtually unchanged and within the limits established by CONAMA Resolution 506/2024.

Throughout the year, we conducted an air quality assurance review, hiring an external company to assess the effectiveness of our monitoring systems. The goal is to ensure increasingly accurate data for tracking and evaluation.

► Air Quality Control Along Internal Roads and in Communities

GRI 303-1

During the construction phase of GNA II, we monitored particulate matter and inhalable particle levels using high-volume samplers (HiVol) installed in the Açú Port area of influence. To control particulate matter, we keep unpaved internal roads moistened with reclaimed water from the sanitary sewage treatment plant, in accordance with NBR 13.969:1997 and the environmental license approved by the state environmental regulator (INEA).

To further minimize particle dispersion, in addition to road wetting, we have speed control measures in place, including appropriate signage. We also require trucks transporting materials like sand and gravel to be covered with tarpaulins during transit. These combined measures help control dust dispersion in construction areas.



CLIMATE CHANGE AND GHG EMISSIONS

GRI 3-3 (Material topic: Climate change and GHG emissions) | GRI 3-3 (Material topic: Energy transition and energy security) | SASB EM-MD-110a.2 | IF-EU-110a.3

Given our role in the energy transition and in supporting the reliability of the national grid, climate change and greenhouse gas (GHG) emissions are key topics for us. As the operator of two natural gas-fired power plants, GNA contributes to this transition by offering a more efficient and less polluting alternative to fuels such as coal, diesel, and fuel oil. We ensure energy supply reliability, especially during periods of low hydropower availability, heatwaves, and variability in renewable sources such as solar and wind.

As part of our commitment to transparency, we prepare an annual GHG emissions inventory covering scopes 1, 2, and 3, and we monitor performance using the *Climas* system developed by WayCarbon. Although we have not set specific reduction targets, we fulfill our commitment to transparency by publicly disclosing our GHG inventory since 2021 through the Public Emissions Registry and our ESG Portal.

The higher emissions in 2024 compared to 2023 were due to increased dispatching of GNA I by the National Grid Operator (ONS) to meet peak demand in late 2024 due to nationwide heatwaves. As a result, our total GHG emissions increased. However, our emission factor in tCO₂e/MWh was lower, indicating improved generation efficiency.

As planned, we began a Climate Risk and Opportunity Assessment in 2024. This study analyzes the emissions reduction potential of future projects, should they move forward, and identifies opportunities to improve our emissions inventory.

The study is also identifying climate risks to GNA's projects, estimating the probability of each impact, and recommending adaptation or mitigation strategies. The assessment is due to be completed in 2025.

► GHG emissions by scope¹ (tCO₂e)

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

	2024	2023	2022
Scope 1			
Direct emissions	824,474.68 ²	148,651.43	238,715.64
Biogenic CO ₂ emissions	26.50	17.81	32.54
Gross direct (scope 1) emissions of CH ₄	13,358.13	-	-
Scope 2			
Energy indirect GHG emissions	4,541.93	1,291.76	10,155.59
Scope 3			
Indirect emissions	66,211.56	25,610.58	16,222.10
Biogenic CO ₂ emissions	457.20	612.46	433.14

¹ Includes CO₂, CH₄, N₂O, and HFCs.

² The direct GHG emissions associated with energy deliveries in 2024 totaled 768,568.98 tCO₂e. These refer to the combustion of natural gas to generate electricity delivered to the National Grid.

► Emissions intensity (tCO₂e/MWh)

GRI 305-4

	2024	2023	2022
Energy intensity	0.36	0.42	0.35



GOLD BADGE

For the fourth time, we received the Gold Badge from the Brazilian GHG Protocol Program, certifying our greenhouse gas (GHG) emissions inventory.

The badge certifies that we met the highest qualification level for publishing and verifying our GHG emissions data via Brazil's Public Emissions Registry.

This recognition underscores our commitment to transparency and to supporting a just and well-planned energy transition.

ENERGY

GRI 3-3 (Material topic: Energy transition and security)

When our plant is running, we consume electricity produced by the plant itself. When the plant is not dispatched, we rely on electricity from the National Grid. A significant development in 2024 was the first fire of GNA II, as we began initial operation tests.

The increase in total energy consumption compared to 2023 was due to the increased dispatching of GNA I, in response to the heatwave that occurred in late 2024. This is consistent with 2021, when GNA I had a similar generation profile to that of 2023.

► Energy consumption within the organization

GRI 302-1

(GJ)	2024	2023	2022
Nonrenewable sources			
Acetylene	3.50	3.68	2.20
Diesel / Brazil	1,093.85	749.68	939.77
Liquefied petroleum gas (LPG)	1,352.07	1,352.97	568.50
Natural gas	14,248,121.01	2,515,115.68	3,907,751.33
Marine diesel oil (MDO)	11,904.94	9,779.45	10,818.33
Gasoline	1,120.12	856.72	0.00
Renewable sources			
Hydrous ethanol	9.25	0.00	383.17
Purchased electricity			
Indirect emissions	203,925.67	108,822.99	829,152.98
Total	14,467,530.42	2,636,681.18	4,749,616.28

► Energy consumption outside of the organization

GRI 302-2

(GJ)	2024	2023	2022
GNA I	444,724.61	372.70	2,599.17
GNA II	38,978.42	89,030.50	149,191.16
Corporate	1,953.37	3,301.43	1,009.32
Total	485,656.41	92,704.63	152,799.65

► Energy intensity

GRI 302-3

(GJ/MWh)	2024	2023	2022
Energy intensity	6.78	10.40	8.28



WATER MANAGEMENT

GRI 3-3 (Material topic: Water resources) | 303-1 | 303-2 | 303-4 | SASB IF-EU140a.3

We have implemented several initiatives to improve water efficiency in our processes. This includes a seawater desalination and demineralization plant, which supplies the utilities and firefighting water tanks. This enables independent water production, without relying on external supply or freshwater withdrawal.

Seawater is collected by the floating storage and regasification unit (FSRU), which directs it to both the desalination plant and the cooling towers. After being demineralized, this water is also pumped to the potable water system tank. Before reaching the tank, it goes through two demineralization filters.

The distribution system includes two pumps for human consumption and two others for utilities. Potable water is used throughout our facilities, including administrative areas, sanitary treatment systems, emergency showers, and eye-wash stations. Potable water quality is compliant with the requirements of GM/MA Ordinance No. 888 of July 14, 2023.

Seawater consumption increased in 2024 compared to 2023, as GNA I was dispatched more frequently and water was also used in the commissioning of GNA II.

As an alternative source in case of contingencies, we use deep cased wells connected to the Açú Port water supply network (under a permit). In 2024, we used 10,160 m³ in GNA I and 23,142.90 m³ in GNA II, which is lower than in 2023.

We have also installed water-efficient equipment and carry out preventive maintenance to avoid waste. Another significant water-saving measure is the reuse of treated sanitary sewage, which is repurposed to spray unpaved roads using water trucks. This practice, pursuant to ABNT NBR 13969:1997, helps reduce surface and groundwater withdrawal and eliminates the need to transport untreated sewage to external treatment stations, located about 150 kilometers from Açú Port.

Potable water quality is tested monthly to ensure compliance with the legal standards established in GM/MA Ordinance No. 888 of July 14, 2023.

Thermal effluent from GNA's operations is not discharged into freshwater bodies. Instead, it is directed into the sea, where pH and temperature levels are continuously monitored, with additional weekly testing for pH, temperature, and salinity.

The average discharge volume of thermal effluent in 2024 was 6,170.19 m³/h at the outfall. Of the treated effluent from GNA II's wastewater treatment plant, 14.80 megaliters were used for road spraying.
GRI 303-4

Water withdrawal

GRI 303-3, SASB IF-EU140a.1

(megaliters)	2024		2023	
	Freshwater	Other types of water	Freshwater	Other types of water
Surface water (including rainwater)	0.00	-	0.00	-
Groundwater	33.30	-	51.05	-
Seawater	-	5,857.24	-	707.32
Produced water	168.31	-	15.67	-
Utility water (e.g. sanitation utilities)	0.97	-	0.88	-

Water consumption¹

GRI 303-5

(megaliters)	2024	2023
Total consumption	34.27	51.92
Consumption in water-stressed areas (e.g. sanitation utilities)	0.00	0.00

¹ Only freshwater consumption is included, as seawater is not part of the watershed.

WASTE MANAGEMENT

GRI 3-3 (Material topic: Waste and air quality) | 306-1 | 306-2

We have implemented several initiatives to prevent waste generation in both our operational and construction activities. One of the key measures is the construction of a Sorting Center that receives waste from GNA I, GNA II, and the Liquefied Natural Gas Terminal (TGNL), especially paper and plastic. Here, the waste is sorted and compacted, significantly reducing its volume. This not only streamlines transportation to the final disposal site—about 150 kilometers away—but also makes it more efficient and sustainable.

We apply sound waste management practices that include separation, recycling, material reuse, and using alternative technologies for organic and construction waste. Chemicals used in operations are stored in designated areas, and packaging is either returned to the supplier or safely disposed of to prevent contact with water bodies or soil contamination. A major milestone in our waste management efforts, we have reduced the volume of waste sent to landfills by 70%.

Waste at UTE GNA I mainly comes from maintenance activities, office operations, and warehouse material handling. Meanwhile, waste from GNA II is primarily construction waste. In 2024, we began demobilizing and dismantling the construction site facilities, which led to an increase in waste and discarded materials. We also carried out chemical cleaning of the boilers, a procedure that naturally occurs at the final stage of construction and generates a greater volume of industrial effluent. This waste was properly handled and sent for disposal by licensed companies.

Waste from GNA I and TGNL, as well as from the construction of GNA II, is managed directly by GNA. We have dedicated contracts with transport and disposal companies licensed by the state environmental agency, INEA. We also conduct annual audits of the waste recipients to verify compliance with contractual and legal requirements, ensuring that waste management practices meet the required environmental standards and environmental license requirements.

Class I (hazardous) waste is stored in a designated area with restricted access, weather protection, and a containment system for spills or incidents.

Management of waste streams from the operation of the FSRU, construction of the 500 kV transmission line (500 kV TL), and the Campos 2 substation is the responsibility of the relevant operator or developer. However, we receive data on waste management in these operations to integrate into our internal control systems and environmental licensing records.

For all waste disposal, waste waybills are issued to ensure proper traceability from source to final disposal. In addition, the disposal provider issues a disposal certificate for each waybill, serving as proof of proper disposal and the technology used.



GNA AT ROG.E

We presented a case study on our Waste Sorting Center at ROG.e 2024 (formerly known as Rio Oil & Gas), one of the foremost oil, gas, and energy sector events, held in Rio de Janeiro.

We demonstrated how, in just two years, we achieved a 70% reduction in the volume of waste sent to landfills, while also raising employee awareness on the topic.

In addition to our presentation at the conference, the project was also showcased at a booth in the exhibition area.

Read the case study [here](#).



► Waste generation by composition

GRI 306-3			
(metric tons)	2024	2023	2022
Hazardous waste (class I)	130.87	124.82	51.80
Nonhazardous waste (class II)	4,032.91	4,288.78	1,881.94
Total	4,163.78	4,413.60	1,933.70



► Waste diverted from disposal

GRI 306-4				
(metric tons)	2024	2023	2022	WASTE
Hazardous waste (class I)				
Decontamination and reutilization	4.77	3.97	0.00	Contaminated drums
Blending for co-processing	121.40	117.93	51.8	Contaminated waste
Decontamination and recycling	2.48	0.25	0.00	Light bulbs
Recycling	2.22	2.70	0.00	Electronics and batteries
Total hazardous waste	130.87	124.82	51.80	
Nonhazardous waste (class II)				
Energy recovery	0	336.68	274.20	Wood
Recycling	1,532.06	1,026.56	312.40	Paper, plastic, metal, glass
Processing	548.89	1,380.64	756.90	Clean rubble
Blending for co-processing	1,067.62	1,361.83	0.00	Wood
Composting	152.50	105.70	0.00	Organic
Total nonhazardous waste (class II)	3,301.07	2,743.88	1,343.50	

► Waste directed to disposal

GRI 306-5				
(metric tons)	2024	2023	2022	WASTE
Nonhazardous waste (class II)	731.84	1,544.90	538.44	Non-recyclable, dirty rubble, and organic waste

NOISE

Since 2019, we have not identified any negative noise impacts on the communities surrounding GNA. To date, no adaptive noise management measures have been required to mitigate noise impacts from the construction or operation of our facilities, confirming the effectiveness of our noise control initiatives.

This is thanks to a combination of the noise control measures implemented in our equipment and environmental factors such as the significant distance between noise sources and receptors near Açu Port, as well as the sandy soil in the region, which helps absorb sound waves.

We comply with Brazilian standard ABNT NBR 10.151:2019 regarding noise monitoring and evaluation, ensuring alignment with best practices. In line with international best practices in environmental noise management, we also follow the International Finance Corporation (IFC) Performance Standards.

We conduct quarterly sound pressure level monitoring at 12 locations within the Açu Port area and along the boundaries of our direct area of influence. This monitoring has been in place since construction of GNA I began in June 2019.

In 2024, we redesigned our acoustic monitoring strategy with the support of Acoem, based on measurements taken from operational systems. This project involved taking measurements of sound pressure levels and frequencies emitted, supporting noise modeling with the facility fully operational. This will allow us to redefine the most appropriate sampling points, improving the representativeness and efficiency of our monitoring efforts.





Appendix, Content Indexes, and Credits

NATURAL RESOURCE CONSERVATION

► Biodiversity

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

GRI 304-1 | SASB EM-MD160a.2

Areas ¹	GNA I	TGNL	345 kV TL	GNA II	500 kV TL
Location	São João da Barra, Rio de Janeiro State		São João da Barra and Campos dos Goytacazes, Rio de Janeiro State	São João da Barra, Rio de Janeiro State	São João da Barra and Campos dos Goytacazes, Rio de Janeiro State
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	None of GNA's operational sites are located within a protected area. The closest conservation site is approximately 3 km away from our facilities. However, all GNA facilities within the Special Sector of Açu Port are situated in an area originally covered by <i>restinga</i> vegetation (a high-biodiversity ecosystem) with varying degrees of disturbance.				
Type of operation	Office and powerplant.	Office and terminal for the receipt and storage of LNG to supply the GNA I and GNA II thermal power plants via pipeline.	Transmission of electricity generated by GNA I.	Office and power plant (under construction).	Transmission of electricity to be generated by GNA II, which is under construction.
Size of operational site in hectares	GNA's facilities (either under construction or in operation) within the SEPA cover a total of 79.47 hectares (land lease agreement).		278 ha	GNA's facilities (either under construction or in operation) within the SEPA cover a total of 79.47 hectares (land lease agreement).	240 ha

¹ There are no surface or subsurface areas that are owned, leased or managed by the company.

► Biodiversity

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

GRI 304-1 | SASB EM-MD160a.2

Areas ¹	GNA I	TGNL	345 kV TL	GNA II	500 kV TL
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)	GNA's facilities are located in a terrestrial <i>restinga</i> environment with varying degrees of human disturbance, also encompassing freshwater (coastal lagoon) and marine environments. Among these, the <i>restinga</i> ecosystem is considered to have high biodiversity value and is a priority for conservation.				
Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation)	<p>Across all GNA facilities, five threatened plant species have been recorded, distributed as follows:</p> <p>MMA No 148/2022: EN (2 species), VU (3 species) CONEMA Resolution No. 80/2018: VU (1 species), IUCN: EN (1 species), VU (1 species)</p> <p>The category acronyms are: EN (Endangered), VU (Vulnerable), NT (Near Threatened), and LC (Least Concern)</p> <p>For fauna species, survey results are presented by wildlife group based on primary and secondary data compiled from Environmental Impact Assessments and monitoring studies conducted for GNA projects (13 sources consulted, including the EIAs for the LNG Terminal and Novo Tempo TPP, as well as wildlife salvaging reports and monitoring programs). For the species observed in the region: Herpetofauna: EN = 2; NT = 2; LC = 64; Birds: EN = 2; VU = 5; NT = 10; Mammals: EN = 1; VU = 1; LC = 11; Bats: VU = 4. Wildlife monitoring programs are conducted to confirm the presence of these species (when only identified in secondary data) within the monitored <i>restinga</i> areas using primary records.</p>				

¹ There are no surface or subsurface areas that are owned, leased or managed by the company.

Significant impacts of activities, products, and services on biodiversity

GRI 304-2 | SASB EM-MD160a.3

Activities	Nature of direct and indirect impacts
Construction or use of manufacturing plants, mines, and transport infrastructure	Construction of two natural gas-fired power plants, a 3 km gas pipeline, a liquefied natural gas (LNG) marine terminal, and two transmission lines (345 kV – 52 km; and 500 kV – 37.4 km).
Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources)	Sanitary effluents, solid waste, chemicals, and hydrocarbons.
Introduction of invasive species, pests, and pathogens	Except for LNG carrier reception activities at the terminal, none of GNA's operations involve a risk of introducing invasive species, pests, or pathogens. Regarding activities at the LNG Terminal, ballast water change-out procedures are in place for incoming LNG carriers, along with marine biota monitoring programs to assess the ecosystem and identify any potential changes.
Reduction of species	No reduction in species has been identified or is expected in the areas of influence of GNA's facilities.
Habitat conversion	The construction of GNA's facilities involved the clearing of 32.41 hectares of native vegetation with varying levels of human disturbance. This vegetation removal was authorized by the environmental agency INEA/RJ through the issuance of Vegetation Clearing Permits (ASV). Each ASV is tied to offset planting requirements, ranging from a 1:1 to a 10:1 ratio, depending on the type of vegetation removed. Accordingly, GNA's projects include restoration planting totaling 120.6 ha of <i>restinga</i> vegetation at a nearby conservation site (3 km from the facilities), specifically in the Caruara Private Natural Heritage Reserve (RPPN): GNA I – 4.47 ha; GNA I construction site – 0.1662 ha; LNG Terminal firebreaks – 6.3 ha; LNG Terminal – 35.6 ha; 345 kV transmission line – 9.9 ha; Stormwater system – 1.26 ha; GNA II – 12.2 ha; 500 kV TL – 31.5 ha; 500 kV Supplementary ASV – 19.24 ha. All areas have already been planted and are currently under maintenance and monitoring.
Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level)	To date, no changes in ecological processes outside the natural variation of the region have been observed. Parameters such as water quality, marine sediment, seawater temperature, marine biota, terrestrial fauna, bird fauna, and flora are all monitored through environmental monitoring programs at varying frequencies—daily, monthly, bimonthly, quarterly, semiannually, or annually—depending on what is being monitored.

► Biodiversity

Habitats protected or restored¹

GRI 304-3

Areas	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	Status of each area based on its condition at the close of the reporting period
GNA I	4.47 ha – located within the Caruara Private Natural Heritage Reserve (RPPN) (certificate of completion applied for; plantations in the 4 th year of maintenance). The success of these measures was assessed by GNA and is pending evaluation by the environmental agency.	100% planted – Year 4 of maintenance
GNA I Construction Site Facilities	0.1662 ha – located within the Caruara Private Natural Heritage Reserve (RPPN) (certificate of completion applied for; plantations in the 4 th year of maintenance). The success of these measures was assessed by GNA and is pending evaluation by the environmental agency.	100% planted – Year 4 of maintenance
TGNL	35.6 ha – Caruara RPPN (not yet certified; plantations in the 3 rd year of maintenance). The success of the measures is assessed upon completion of the 4 th year of maintenance.	100% planted – Year 3 of maintenance
TGNL Firebreaks	6.3 ha – located at the Caruara RPPN (not yet certified; plantations in the 2 nd year of maintenance). The success of the measures is assessed upon completion of the 4 th year of maintenance.	100% planted – Year 2 of maintenance
345 kV TL	9.92 ha – 8.92 ha located within the Caruara RPPN and 1 ha planted when the license belonged to Porto do Açú Operações, in an area adjacent to the Caruara RPPN (not yet certified; plantations in the 2 nd year of maintenance). The success of the measures is assessed upon completion of the 4 th year of maintenance.	100% planted – Year 2 of maintenance
Stormwater system	1.26 ha – located within the Caruara RPPN (not yet certified; plantations in the 2 nd year of maintenance). The success of the measures is assessed upon completion of the 4 th year of maintenance.	100% planted – Year 2 of maintenance
GNA II	12.15 ha – located within the Caruara RPPN (not yet certified; planting completed in 2024, maintenance period begins in 2025). The success of the measures is assessed upon completion of the 4 th year of maintenance.	100% planted
500 kV TL	31.5 ha – located within the Caruara RPPN (not yet certified; planting completed in 2024, maintenance period begins in 2025). The success of the measures is assessed upon completion of the 4 th year of maintenance.	100% planted
500 kV TL – Supplemental Vegetation Clearing Permit (ASV)	19.24 ha – located within the Caruara RPPN (not yet certified; planting completed in 2024, maintenance period begins in 2025). The success of the measures is assessed upon completion of the 4 th year of maintenance.	100% planted

¹ No partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures.

► Biodiversity

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

GRI 304-4

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

¹ Figures are presented by wildlife group based on primary and secondary data compiled from Environmental Impact Assessments and monitoring studies conducted for GNA projects (13 sources consulted, including the EIAs for the LNG Terminal and Novo Tempo TPP, as well as environmental program reports). Wildlife monitoring programs are conducted to confirm the presence of these species (when only identified in secondary data) within the monitored restinga areas using primary records.

Statement of use
GNA has developed its report in accordance with the GRI Standards for the period from January 1 to December 31, 2024.

GRI 1 used
GRI 1: Foundation 2021

► General Disclosures

GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
GRI 2: General disclosures 2021	2-1: Organizational details	Pages 11 and 13				
	2-2: Entities included in the consolidated financial statements	Page 4				
	2-3: Reporting period	Page 4				
	2-4: Restatements of information	In this Sustainability Report, information was restated in disclosures 201-1, 305-7, 403-9, and 404-1, with the respective changes noted in the footnotes of the reported disclosures.				
	2-5: External assurance	GNA's 2024 Sustainability Report was not externally assured by a third party.				
	2-6: Activities, value chain and other business relationships	Pages 11 , 13 and 64				
	2-7: Employees	Page 43				
	2-8: Workers who are not employees	Page 43				
	2-9: Governance structure and composition	Page 27				
	2-10: Nomination and selection of the highest governance body	Page 27				

► General Disclosures

GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
GRI 2: General disclosures 2021	2-11: Chair of the highest governance body	The chair of the highest governance body is not a senior executive of the company.				
	2-12: Role of the highest governance body in overseeing the management of impacts	Page 27				
	2-13: Delegation of responsibility for impact management	Page 27				
	2-14: Highest governance body's role in sustainability reporting	Page 4				
	2-15: Conflicts of interest	Page 32				
	2-16: Communication of critical concerns	Page 28				
	2-17: Collective knowledge of the highest governance body	HSE is a recurring topic on the agendas of meetings held by the Executive Board, Committees, and the Board of Directors to report key HSE indicators and initiatives, such as training programs and awareness campaigns. These forums provide an opportunity for members to track performance, discuss progress, and propose ongoing improvements on issues relevant to sustainability.				
	2-18: Evaluation of the performance of the highest governance body	Currently, GNA does not have a formal process in place for evaluating the performance of the Board of Directors.				
	2-19: Remuneration policies			All	Confidentiality	This information is considered confidential.
	2-20: Process for determining remuneration	Page 44				
	2-21: Annual total compensation ratio			All	Confidentiality	This information is considered confidential.

► General Disclosures

GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions	
				Requirements omitted	Reason Explanation
GRI 2: General disclosures 2021	2-22: Statement on sustainable development strategy	Page 8			
	2-23: Policy commitments	Page 29			
	2-24: Embedding policy commitments	Pages 29 and 30			
	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	No non-monetary sanctions were recorded, nor were any provisions made or fines paid for non-compliance incidents during the reporting period.			
	2-28: Membership associations	Page 40	11.2.4		
	2-29: Approach to stakeholder engagement	Pages 5, 32 and 67			
	2-30: Collective bargaining agreements	100% of workers are represented by the labor union for their category.			



► Material Topics

GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
GRI 3: Material Topics 2021	3-1: Process to determine material topics	Page 5				
	3-2: List of material topics	Page 5				

► Topic: Biodiversity

GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
GRI 3: Material Topics 2021	3-3: Management of material topics	Page 81	11.4.1			
	304-1: Operational sites owned, leased or managed in or adjacent to protected areas and areas of high biodiversity value outside protected areas	Pages 95 and 96	11.4.2			
GRI 304: Biodiversity 2016	304-2: Significant impacts of activities, products, and services on biodiversity	Page 97	11.4.3			
	304-3: Habitats protected or restored	Pages 81 and 98	11.4.4			
	304-4: IUCN Red List species and national conservation list species with habitats in areas affected by operations	Pages 81 and 99	11.4.5			



► Topic: Responsible procurement

GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
GRI 3: Material Topics 2021	3-3: Management of material topics	Page 64				
GRI 204: Procurement practices 2016	204-1: Proportion of spending on locally-based suppliers	Page 64	11.14.6			
GRI 308: Supplier environmental assessment 2016	308-2: Negative environmental impacts in the supply chain and actions taken	Page 64				
GRI 414: Supplier social assessment 2016	414-2: Negative social impacts in the supply chain and actions taken	Page 64	11.10.9			

► Topic: Economic contribution and local development

GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions	
				Requirements omitted	Reason Explanation
GRI 3: Material Topics 2021	3-3: Management of material topics	Pages 70 and 73			
GRI 202: Market presence 2016	202-1: Ratio of standard entry level wage compared to local minimum wage	Page 44			
	202-2: Proportion of senior management hired from the local community	Page 28	11.11.2 11.14.3		
GRI 203: Indirect economic impacts 2016	203-1: Development and impact of infrastructure investments and services supported	Pages 73 and 81	11.14.4		
	203-2: Significant indirect economic impacts	Pages 64 and 73	11.14.5		
GRI 413: Local communities 2016	413-1: Operations with local community engagement, impact assessments, and development programs	Page 70	11.15.2 11.15.4 11.16.1		
	413-2: Operations with significant actual and potential negative impacts on local communities.	Page 70	11.15.3 11.16.2		

► Human capital development and diversity

GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
GRI 3: Material Topics 2021	3-3: Management of material topics	Pages 48 and 51				
GRI 401: Employment 2016	401-1: New Hire and Turnover Rate	Page 43	11.10.2			
	401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 44	11.10.3			
	401-3: Parental leave	Page 44	11.10.4 11.11.3			
GRI 404: Training and education 2016	404-1: Average hours of training per year per employee	Pages 48 and 49	11.10.6 11.11.4			
	404-2: Programs for upgrading employee skills and transition assistance programs	Page 48	11.10.7			
	404-3: Percentage of employees receiving regular performance and career development reviews	Page 45				
GRI 405: Diversity and equal opportunity 2016	405-1: Diversity of governance bodies and employees	Page 52	11.11.5			
	405-2: Ratio of basic salary and remuneration of women to men		11.11.6	All	Confidentiality	This information is considered confidential.

► Topic: Human Rights

GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
GRI 3: Material Topics 2021	3-3: Management of material topics	Page 50				
GRI 406: Non-discrimination	406-1: Incidents of discrimination and corrective actions taken	Page 35	11.11.7			
GRI 407: Freedom of association 2016	407-1: Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Page 30	11.13.2			
GRI 408: Child labor 2016	408-1: Operations and suppliers at significant risk for incidents of child labor	Page 50				
GRI 409: Forced labor 2016	409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	Page 50	11.12.2			
GRI 411: Rights of indigenous peoples 2016	411-1: Incidents of violations involving rights of indigenous peoples	Page 50	11.17.2 11.17.3 11.17.4			



► Topic: Ethics and corporate governance

GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
GRI 3: Material Topics 2021	3-3: Management of material topics	Pages 27 and 29				
	205-1: Operations assessed for risks related to corruption	Page 31	11.20.2			
GRI 205: Anti-corruption 2016	205-2: Communication and training on anti-corruption policies and procedures	Pages 34 and 35	11.20.3			
	205-3: Confirmed incidents of corruption and actions taken	Page 31	11.20.4			



► Topic: Climate change and GHG emissions

GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
GRI 3: Material Topics 2021	3-3: Management of material topics	Page 88	11.1.1 11.2.1			
	305-1: Direct (Scope 1) GHG emissions	Page 88	11.1.5			
	305-2: Energy indirect (Scope 2) GHG emissions	Page 88	11.1.6			
GRI 305: Emissions 2016	305-3: Other indirect (scope 3) GHG emissions	Page 88	11.1.7			
	305-4: GHG emissions intensity	Page 88	11.1.8			
	305-5: Reduction of GHG emissions	In 2024, there were no GHG emission reductions as a result of changes in production processes or other operational efficiency measures.		11.2.3		
	305-6: Emissions of ozone-depleting substances (ODS)	GNA does not produce ODS in its operational processes.				



► Topic: Water resources

GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
GRI 3: Material Topics 2021	3-3: Management of material topics	Page 90				
	303-1: Interactions with water as a shared resource	Pages 87 and 90	11.6.2			
	303-2: Managing water discharge related impacts	Page 90	11.6.3			
GRI 303: Water and effluents 2018	303-3: Water withdrawal	Page 90	11.6.4			
	303-4: Water discharge	Page 90	11.6.5			
	303-5: Water consumption	Page 90	11.6.6			

► Topic: Waste and air quality

GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
GRI 3: Material Topics 2021	3-3: Management of material topics	Pages 86 and 91				
GRI 305: Emissions 2016	305-7: Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Page 86	11.3.2			
	306-1: Waste generation and significant waste-related impacts	Page 91	11.5.2			
	306-2: Management of significant waste-related impacts	Page 91	11.5.3			
GRI 306: Waste 2020	306-3: Waste generated	Page 92	11.5.4			
	306-4: Waste diverted from disposal	Page 92	11.5.5			
	306-5: Waste directed to disposal	Page 92	11.5.6			



► Topic: Occupational health, safety and well-being

GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
GRI 3: Material Topics 2021	3-3: Management of material topics	Page 55				
	403-1: Occupational health and safety management system	Page 55	11.9.2			
	403-2: Hazard identification, risk assessment, and incident investigation	Page 55	11.9.3			
	403-3: Occupational health services	Page 55	11.9.4			
GRI 403: Occupational health and safety 2018	403-4: Worker participation, consultation, and communication on occupational health and safety	Page 55	11.9.5			
	403-5: Worker training on occupational health and safety	Page 55	11.9.6			
	403-6: Promotion of worker health	Page 55	11.9.7			
	403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Page 55	11.9.8			
	403-8: Workers covered by an occupational health and safety management system	Page 59	11.9.9			
	403-9: Work-related injuries	Page 59	9/11/2010			
	403-10: Work-related ill health	GNA did not record any work-related ill health in 2024.	9/11/2011			

► Topic: Energy transition and security

GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
GRI 3: Material Topics 2021	3-3: Management of material topics	Pages 88 and 89				
	302-1: Energy consumption within the organization	Page 89	11.1.2			
	302-2: Energy consumption outside of the organization	Page 89	11.1.3			
	302-3: Energy intensity	Page 89	11.1.4			
	302-4: Reduction of energy consumption	In 2024, GNA did not record any reduction in energy consumption resulting from process changes or energy efficiency projects.				
GRI: Energy 2016	302-5: Reductions in energy requirements of products and services			All	Not applicable to the company's business model.	
	EU-1: Installed capacity, broken down by primary energy source and by regulatory regime	Page 13				
	EU-2: Net energy output broken down by primary energy source and by regulatory regime	Page 13				

9 SASB Content Index

Topic	SASB Code	Metric	Page / Response
Greenhouse Gas (GHG) Emissions and Energy Management	IF-EU110a.1	(1) Gross global Scope 1 emissions, percentage covered under (2) emissions-limiting regulations, and (3) emissions-reporting regulations	Page 88
	IF-EU110a.2	Greenhouse gas (GHG) emissions associated with power deliveries	Direct GHG emissions associated with power deliveries in 2024 totaled 768,568.98 tCO ₂ e. These emissions are from the combustion of natural gas to generate electricity delivered to the National Grid.
	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	Page 88
	IF-EU110a.4	(1) Number of customers served in markets subject to renewable portfolio standards (RPS) and (2) percentage fulfillment of RPS target by market	GNA does not operate in markets subject to renewable portfolio standards (RPS).
Air Quality	IF-EU120a.1	Air emissions for 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	Page 86
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	Page 90
	IF-EU140a.2	Number of incidents of non-compliance with water quality permits, standards, and regulations	No incidents were recorded in 2024.
	IF-EU140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	Page 90

Topic	SASB Code	Metric	Page / Response
Coal Ash Management	IF-EU150a.1	Amount of coal combustion residuals (CCR), percentage recycled	No coal combustion residuals 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 residuals are generated.
Energy Affordability	IF-EU240a.1	Average retail electric rate for (1) residential, (2) commercial, and (3) industrial customers	This disclosure does not apply to power generators. Consumer electricity rates are set by distributors. Generators sell electricity to distributors, who then pass it on to 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	This disclosure does not apply to power generators, such as GNA.
	IF-EU240a.3	Number of residential customer electric disconnections for nonpayment, percentage reconnected within 30 days	This disclosure does not apply to power generators, such as 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 power generator operating in the regulated energy market, GNA does not have contracts with retail consumers, only with distributors.
Workforce Health and Safety	IF-EU320a.1	(1) Total recordable injury rate (TRIR), (2) Fatality rate, and (3) Near miss frequency rate (NMFR)	Page 59
End-Use Efficiency & Demand	IF-EU420a.1	Percentage of electric utility revenues from rate structures that (1) are decoupled and (2) contain a lost revenue adjustment mechanism (LRAM)	Not applicable to power generators like GNA, which only holds contracts with distributors and not end consumers.
	IF-EU420a.2	Percentage of electric load served by smart grid technology.	Not applicable to GNA, which is a generation agent and does not serve end consumers.
	IF-EU420a.3	Customer electricity savings from efficiency measures, by market	GNA is a power generator and does not serve end consumers.

Topic	SASB Code	Metric	Page / Response
Nuclear Safety & Emergency Management	IF-EU540a.1	Total number of nuclear power units, broken down by U.S. Nuclear Regulatory Commission (NRC) Action Matrix Column	GNA does not operate nuclear facilities.
	IF-EU540a.2	Description of efforts to manage nuclear safety and emergency preparedness	GNA does not operate nuclear facilities.
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 2024.
	IF-EU550a.2	(1) System Average Interruption Duration Index (SAIDI), (2) System Average Interruption Frequency Index (SAIFI), and (3) Customer Average Interruption Duration Index (CAIDI), inclusive of major event days	This disclosure does not apply to power generators.
Greenhouse Gas (GHG) Emissions	EM-MD110a.1	(1) Gross global Scope 1 emissions, percentage covered under (2) emissions-limiting regulations, and (3) emissions-reporting regulations	Page 88
	EM-MD110a.2	Description of long-term and short-term strategy or plan to manage scope 1 emissions, emission-reduction targets, and an analysis of performance against those targets.	Page 88
Air Quality	EM-MD120a.1	Air emissions for the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10)	Page 86
Ecological Impacts	EM-MD160a.1	Description of environmental management policies and practices for active operations	Page 37
	EM-MD160a.2	Percentage of land owned, leased, and/or operated within areas of protected conservation status or endangered species habitat	Pages 95 and 96
	EM-MD160a.3	Terrestrial acreage disturbed, percentage of impacted area restored	Page 97
	EM-MD160a.4	Number and aggregate volume of hydrocarbon spills, volume in Arctic, volume in Unusually Sensitive Areas (USAs), and volume recovered	Not applicable.

Topic	SASB Code	Metric	Page / Response
Competitive Behavior	EM-MD520a.1	Total amount of monetary losses as a result of legal proceedings associated with federal pipeline and storage regulations	There were no monetary losses as a result of legal proceedings associated with federal pipeline and storage regulations.
	EM-MD540a.1	Number of reportable pipeline incidents, percentage significant	There were no pipeline incidents in 2024.
Operational Safety, Emergency Preparedness, and Response	EM-MD540a.2	Percentage of (1) natural gas and (2) hazardous liquid pipelines inspected	The company's pipeline network was 100% inspected and commissioned by Acciona, and routine inspections of the pipeline are conducted by Kn.
	EM-MD540a.3	Number of (1) accident releases and (2) nonaccident releases (NARs) from rail transportation	GNA does not conduct 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	Page 55

10 Corporate

Information / Credits

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GRI Disclosures Consulting

Ability Sustentabilidade e Comunicação

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