

Sustainability **REPORT** **2025**



GNA
GÁS NATURAL AÇU



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Sustainability REPORT 2025

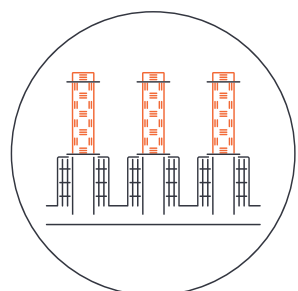
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ABOUT THIS REPORT

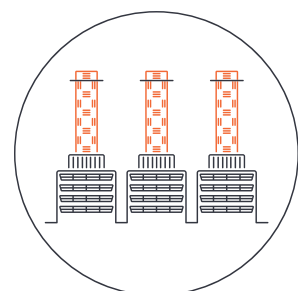
GRI 2-2 | 2-3

GNA – Gás Natural Açú's 2025 Sustainability Report provides our stakeholders and society with an overview of our key initiatives, projects, practices, and performance over the year. This fifth annual edition covers the period from January 1 through December 31, 2025, the same reporting period used for our financial reporting.

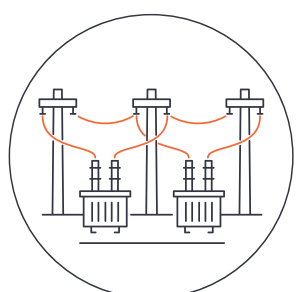
The report covers the activities of all GNA group companies:



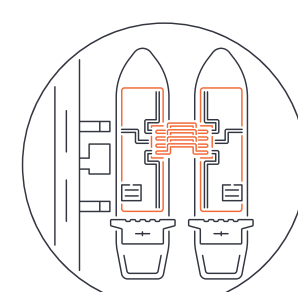
UTE GNA I Geração de Energia S.A.



UTE GNA II Geração de Energia S.A.



Gás Natural Açú Infraestrutura S.A.



Gás Natural Açú S.A.

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards and incorporates Sustainability Accounting Standards Board (SASB) metrics, along with GNA-specific metrics that are relevant to our operations.

The contents of this report address a set of material topics identified based on guidelines provided in the *Corporate Sustainability Reporting Directive* (CSRD) and the *International Financial Reporting Standards* (IFRS) issued by the *International Sustainability Standards Board* (ISSB).

In preparing this report, we have followed the eight GRI Reporting Principles—**accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability**. These principles serve as quality criteria to help ensure that the information disclosed is transparent, consistent, and useful to stakeholders.

The report was prepared by GNA's Sustainability team, with the Executive Board providing inputs in interviews, validating information with the relevant departments, and reviewing the final document. The final report was approved by the CEO. **GRI 2-14**

The report is organized into five chapters aligning with GNA's material topics, the ESG (environmental, social, and governance) pillars and the Integrated Reporting Framework capitals.

The relevant GRI and SASB disclosures are shown beneath each chapter heading and subheading. GRI and SASB content indexes, including page references, **can be found starting on page 93**.

This report has not been third-party assured. However, GNA's financial information has been audited by KPMG Auditores Independentes, and the greenhouse gas (GHG) emissions inventory has been independently verified by RBNA Consult. **GRI 2-5**

GNA's 2025 Sustainability Report reaffirms our commitment to transparency, ethical business practices, and accountability to stakeholders and Brazilian society.



Learn more about GNA on our **corporate website**. If you have any questions or feedback about this report, please contact us by calling **0800 591 2094** or emailing **sustentabilidade@gna.com.br**

DOUBLE MATERIALITY

GRI 3-1

A materiality assessment is used to identify and prioritize the economic, environmental, social, and governance topics that are most significant to a company and its stakeholders. It is a key element of strategic management. The **double materiality** approach expands this concept by also considering how an organization’s activities affect society and the environment.

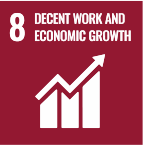
In 2025, we refined our approach to managing material topics through a double materiality approach, building on the assessment conducted during the previous reporting cycle in accordance with the CSRD, IFRS Sustainability Disclosure Standards, and GRI Standards. With governance of our 13 material topics fully integrated into business management, we are able to systematically monitor both the environmental and social impacts of our operations and their financial implications.

Aligned with the United Nations Sustainable Development Goals (SDGs) and ESG index metrics, these topics provide a 360° view of our business, people management, and environmental stewardship practices. Inputs compiled through engagement with 10 stakeholder groups in 2024 now inform our short- and medium-term targets, helping ensure that financial resilience is balanced with our social purpose.

The assessment included 10 stakeholder groups, 46 respondents to an online survey, benchmarking against 47 organizations, and 9 interviews and workshops. [GRI 2-29](#)

GNA’s material topics

GRI 3-2

Related area	Material topic	Related report chapter	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 sourcing	Prosperous and Healthy Relationships	
	Energy transition and security	Natural Resource Conservation	



2025 AT A GLANCE

In 2025, GNA became fully operational with the commissioning of our GNA II gas-fired power plant, a significant milestone for the company and for Brazil's energy security. On this page, we highlight other key events and developments in 2025. The following pages provide additional detail on these initiatives.

CORPORATE HIGHLIGHTS

INNOVATION



Launched the *Inovaê* program, outlining strategic innovation objectives and providing employees with a framework for innovation.

[Learn more on page 26](#)

PERFORMANCE REVIEW



Introduced a new performance management model that evaluates employees based on six competencies.

[Learn more on page 47](#)

PEOPLE MANAGEMENT



GNA was recognized for the first time among Brazil's Best Workplaces in the Great Place to Work® ranking for medium-sized industrial companies, and we were named one of the country's Top 10 Best Workplaces for Women.

[Learn more on page 42](#)

Adopted a new Human Resources Policy that formalizes our practices for fostering a healthy, respectful, and inclusive workplace.

[Learn more on page 42](#)

HEALTH



GNA's *Energizar* program delivered more than 10 initiatives throughout the year.

[Learn more on page 56](#)

OPERATIONAL HIGHLIGHTS

OPERATION



Started commercial operations at GNA II, completing our transition to full operational capacity.

[Learn more on page 10](#)

SAFETY



Launched our Safety Leadership Principles, reinforcing safety as a non-negotiable value.

[Learn more on page 58](#)

QUALITY & PROCESSES



A new function launched a project to develop more effective processes at GNA.

[Learn more on page 38](#)



SOCIAL AND ENVIRONMENTAL HIGHLIGHTS

RECOGNITION



GNA received recognition across multiple areas of our business.

→ Learn more on page 18

ENVIRONMENTAL EDUCATION



A program benefited people in communities near our operations with environmental education initiatives and training for education facilitators.

→ Learn more on page 77

GENDER-BASED VIOLENCE



We reviewed our gender-based violence risk management program to strengthen engagement with suppliers.

→ Learn more on page 54

WILDLIFE CONSERVATION



Partnered with the Northern Rio de Janeiro State University (UENF) and the Caruara Reserve to launch a conservation project for the maned sloth.

→ Learn more on page 82

VOLUNTEERING



The GNA team was engaged in several internal donation drives.

→ Learn more on page 72

PRIVATE SOCIAL INVESTMENT

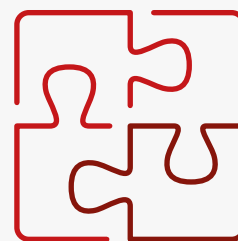


Launched two voluntary social initiatives: *Equipe do Bem* and *Conecta Mulher*.

→ Learn more on page 74

GOVERNANCE HIGHLIGHTS

COMPLIANCE AND DIVERSITY & INCLUSION



We launched our first Integrated Compliance and D&I Week, covering topics related to our Code of Ethical Conduct, the workplace, our Whistleblowing Channel, and a newly published internal guide to raise team awareness about diversity and inclusion.

→ Learn more on page 36

INTERNAL AUDIT



We established a multi-year internal audit plan, including guidelines and a methodology aligned with internal policies, applicable regulations, and best practices.

→ Learn more on page 32

RISK MANAGEMENT



Corporate risk management was fully taken over by a new internal function.

→ Learn more on page 31

MESSAGE FROM THE EXECUTIVE BOARD

GRI 2-22



2025 was an important milestone for GNA with the start of commercial operations at GNA II in May.

This concluded the construction phase that began in 2017 and marked our transition into a fully operational company, while expanding our contribution to Brazil's energy security.

With an installed capacity of 1.7 GW, GNA II is now the largest gas-fired power plant in Brazil.

Combined with GNA I, the Porto do Açú Thermal Complex reached 3 GW of total capacity, becoming the largest natural gas-fired power generation facility in Latin America.

GNA II operated continuously for five months (July through November 2025), reliably supplying electricity near major demand centers during the dry season when hydroelectric generation is typically limited. This performance highlighted the strategic value of our assets to the Brazilian grid.

With both plants now operational, our focus has shifted from construction to operational excellence: enhancing efficiency, stabilizing processes, and improving integrated plant management while maintaining our commitment to health, safety, and the environment.

At the same time, we advanced several strategic initiatives. **The GASOG pipeline project was included in the Brazilian Energy Research Corporation's (EPE) national plan as one of 12 priority projects for expanding the country's natural gas transmission network.** The project is currently under public consultation. This recognition is an important step in supporting our growth strategy and Brazil's wider energy security. We also signed a letter of intent with the Ministry of Mines and Energy (MME) to attract investment for the expansion of the GNA complex, including its connection to the integrated natural gas network, an increase in installed generation capacity, and the development of an LNG terminal.

In addition, we **launched our first renewable energy project: a facility in Campos dos Goytacazes that will integrate agriculture with solar power generation**—the first agrivoltaic system in Southeastern Brazil. This initiative will drive investment with a positive impact on local economies in Northern Rio de Janeiro State.

In people management, we improved our organizational culture with a newly launched Human Resources

Policy, an important step in formalizing our people practices while fostering communication, collaboration, and respect, aligning our practices with our values.

We also defined six competencies expected of our employees—Results Orientation, Ownership Mindset, Innovation and Learning, Teamwork, Communication, and Inspiring Leadership—recognizing the importance of the behaviors and mindsets our people demonstrate alongside their technical skills and results.

The people practices GNA has developed and evolved over the years garnered several recognitions from Great Place to Work® (GPTW) in 2025. In addition to renewing our certification, we were included for the first time in the national ranking of Best Medium-Sized Industrial Workplaces—as the only energy company recognized on the list. We were also named one of Brazil's Best Workplaces for Women and one of the best workplaces overall in the state of Rio de Janeiro, evidence that our culture of diversity, inclusion, and people-centered leadership continues to move us in the right direction.

GNA's *Energizar* program continued to see high participation rates, promoting physical and mental well-being while encouraging family engagement. During the year, we also introduced Safety Leadership Principles to guide and bolster our efforts in this area.

Innovation became an even stronger strategic priority with the creation of a dedicated strategy function and a structured Innovation Program that brings together research and development initiatives, net metering projects, and new business opportunities, fostering an innovation-driven culture throughout the organization.

More than just adopting new technologies, our innovation efforts are pursuing a long-term vision that positions innovation as a growth driver to create value by simplifying processes and empowering teams through greater autonomy, decentralization, and collaboration.

GNA's Natural Resource Conservation team continued its work during the year, expanding and redirecting resources to achieve better environmental outcomes. In 2025, we focused our efforts on endangered species found in *restinga* ecosystems. We continued our green-tailed whiptail lizard monitoring program and conservation work with Goytacá rice rat, and launched a conservation program for the maned sloth in partnership with the Caruara Reserve and UENF.

In our social efforts, we launched a new portfolio of privately funded social investment projects: *Equipe do Bem* provides children and young people with guidance on health and safety, while *Conecta Mulher* promotes local entrepreneurship by equipping women with skills that support both their personal development and business management.

Our volunteers also participated in several initiatives, including donating winter clothing and blankets to people experiencing homelessness in Rio de Janeiro.

In 2026, our focus will be on stabilizing operations, making organizational adjustments, and improving operational and financial performance and efficiency, **in line with our GNA+5 strategic plan. The plan will undergo the natural adjustments needed to reflect our status as a fully operational company and lessons learned across all areas of the business.** We will continue to pursue growth opportunities by expanding our power generation assets, connecting to the integrated natural gas network, and developing innovative projects.

We would like to thank our employees for the dedication that made these achievements possible. We also thank our shareholders—Prumo Logística, bp, Siemens Energy, and SPIC Brasil—as well as our institutional partners for their continued support throughout this journey.

Today, GNA is stronger, more mature, and fully prepared to contribute to Brazil's energy security and a more sustainable future.

I hope you find this report an interesting read.

Emmanuel Delfosse
CEO

"We closed 2025 with a sense of accomplishment and confidence that we are ready for the next chapter. Our journey at GNA is driven by energy, innovation, and a commitment to sustainability—and we will carry that momentum into the future."



"We will continue to invest in a culture centered around people, sustainability, and strong governance practices to expand our positive impact on the energy sector and society."

ABOUT GNA



Related ESG Pillar:

E (environmental)

S (social)

G (governance)



Integrated Reporting capitals:

Manufactured

Financial

Intellectual

ABOUT GNA

GRI 2-1 | 2-6

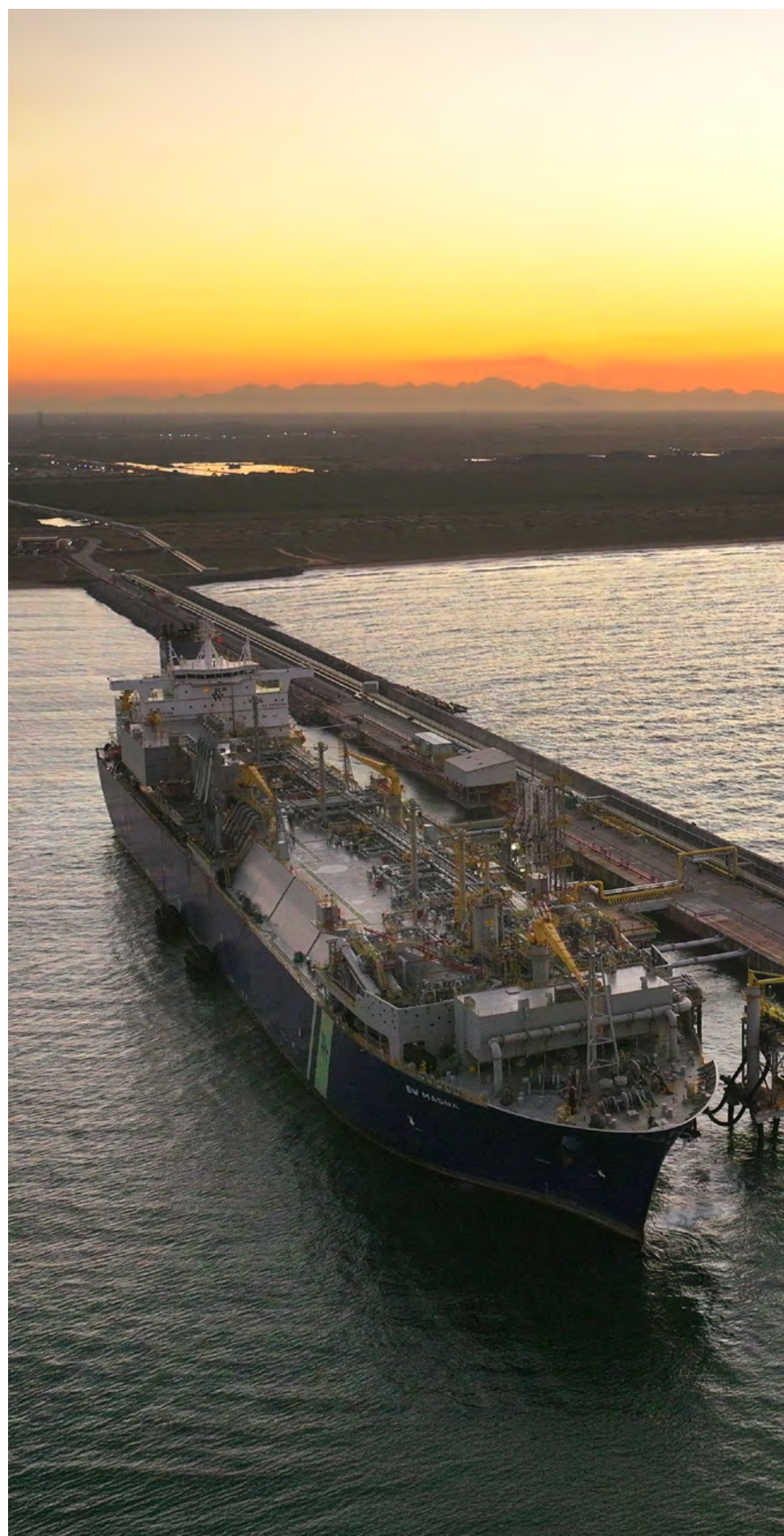
Gás Natural Açú S.A. (GNA) is a privately held Brazilian company operating natural gas-fired generation plants at Açú Port in the state of Rio de Janeiro. We are a joint venture formed by **Prumo Logística, bp, Siemens, and SPIC Brasil**, with operations exclusively in Brazil. In addition to GNA I and GNA II, our thermal power complex includes a Liquefied Natural Gas (LNG) Regasification Terminal (LNGRT), two substations, and two transmission lines connected to Brazil's National Grid.

Driven by efficiency, innovation, and sustainability, GNA plays an important role in Brazil's energy transition by providing reliable electricity while contributing to the country's energy security.

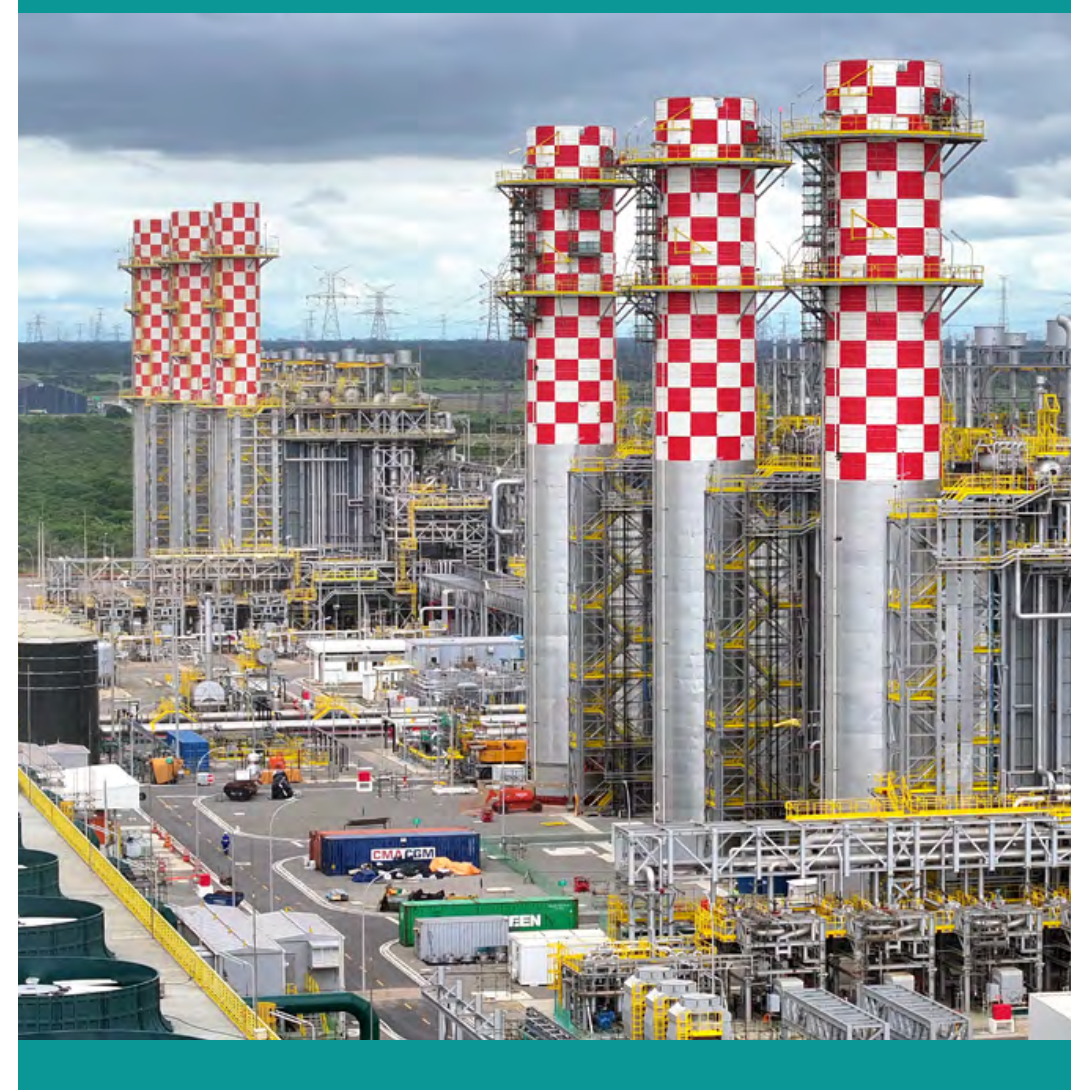


In 2025, we expanded our operations with the **commissioning of GNA II**, the largest and most efficient natural gas-fired power plant in Brazil. **With an installed capacity of 1.7 GW and an investment of R\$ 7 billion, the plant operates in combined-cycle configuration, achieving efficiency of more than 60% while reducing environmental impacts.**

Combined-cycle technology enables us to generate additional electricity without added fuel consumption. Equipped with state-of-the-art gas turbines, the plant is designed to operate in the future with up to 50% hydrogen (H₂), supporting global decarbonization goals.



GNA II is the largest and most efficient natural gas-fired power plant in Brazil.



Together, GNA I and GNA II form the largest and most efficient natural gas-fired power generation complex in operation in Latin America, with **3 GW of installed capacity providing a reliable supply of electricity to Brazil's National Grid. Together, the two plants have the capacity to supply electricity to 14 million homes**, improving the reliability of the grid, particularly when hydroelectric reservoir levels are low.

We operate the largest and most efficient natural gas-fired power generation complex in Latin America.



Alongside strong operational performance, we maintain a robust social and environmental commitment. During the construction of GNA II, **we created approximately 10,000 jobs and offered free workforce training programs**, with a particular focus on increasing women's participation in the workforce. The plant also uses desalinated seawater in its operations, helping preserve local water resources.

With GNA II in operation, we have become a fully operational company, solidifying our strategic role in supporting a reliable power grid. This milestone demonstrates that technological innovation, environmental responsibility, and economic development can go hand in hand, positioning GNA as a benchmark for efficient and sustainable thermal power generation.

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



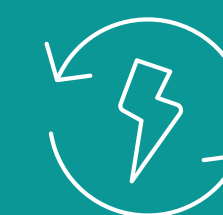
R\$ 12 billion
INVESTED
since our founding



22,000+
JOBS
created during
construction



3 GW
OF INSTALLED
CAPACITY,
enough to supply electricity
to 14 million homes



17%
OF THE THERMAL
GENERATION
capacity of Brazil's
National Grid

PURPOSE, VISION AND VALUES

In 2025, we took another step in evolving our organizational culture by strengthening our corporate identity and **aligning our behaviors, values, and purpose to navigate the opportunities and challenges ahead while reinforcing our leadership in the energy sector.**

Watch Our Energy: GNA Values on GNA's YouTube channel



www.youtube.com/GNA-GasNaturalAcu



Purpose

Generate reliable electricity in support of Brazil's energy security



Vision

To be an industry leader in natural gas-fired power generation

Values



Respect for life—a non-negotiable asset

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



Team spirit

We work to cultivate a healthy, diverse, and inclusive work environment. We are proud of and excited to celebrate achievements. Together, we make a difference, listen to one another, and foster continuous development for all.



Ethics, integrity and transparency

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



Excellence in performance

We take ownership, making decisions responsibly and supported by planning and efficient resource allocation. We are curious, we overcome challenges, and we learn from our mistakes. We strive for continuous improvement to drive progress, with an agile, aspirational and restless mindset.



Commitment to sustainability

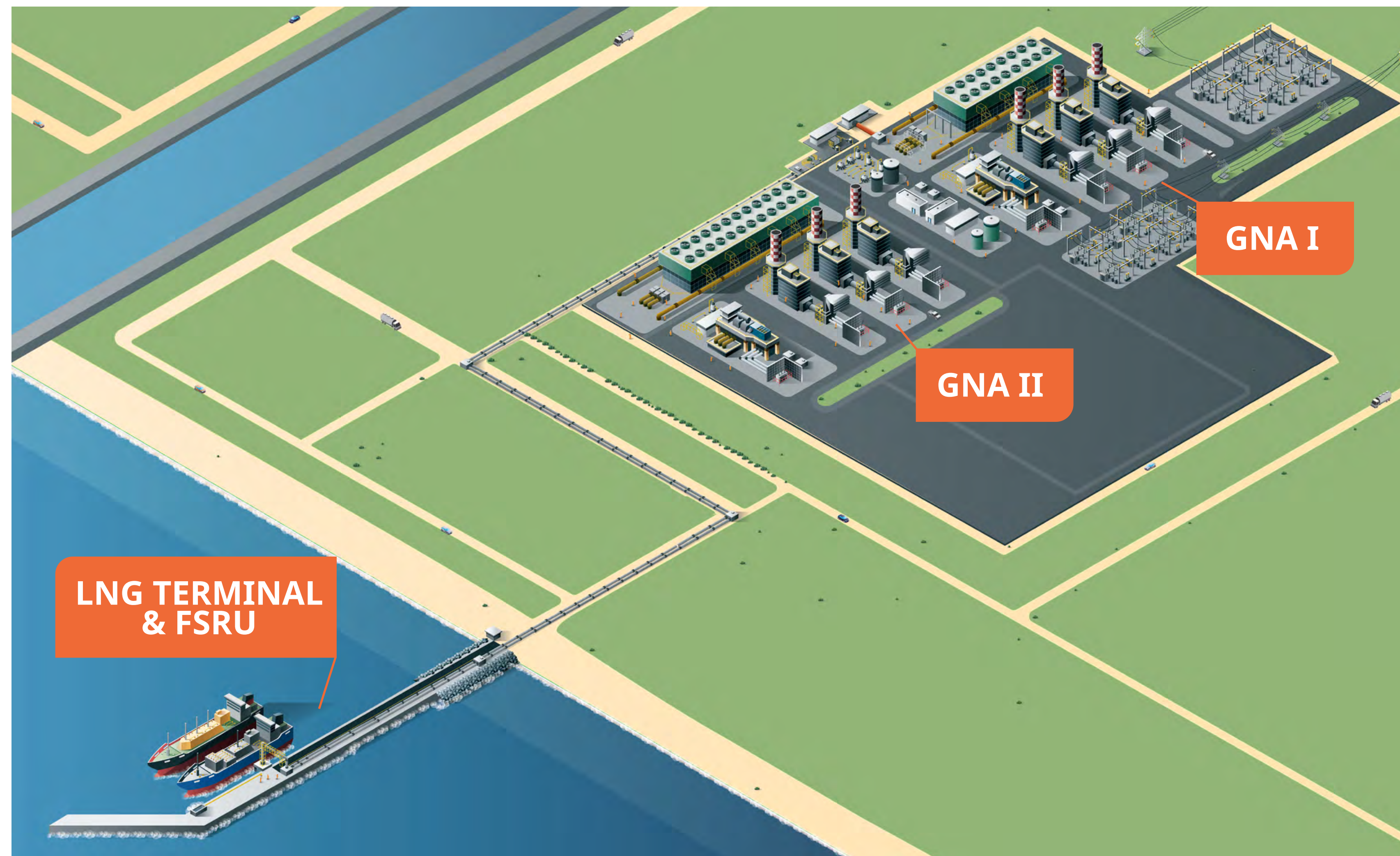
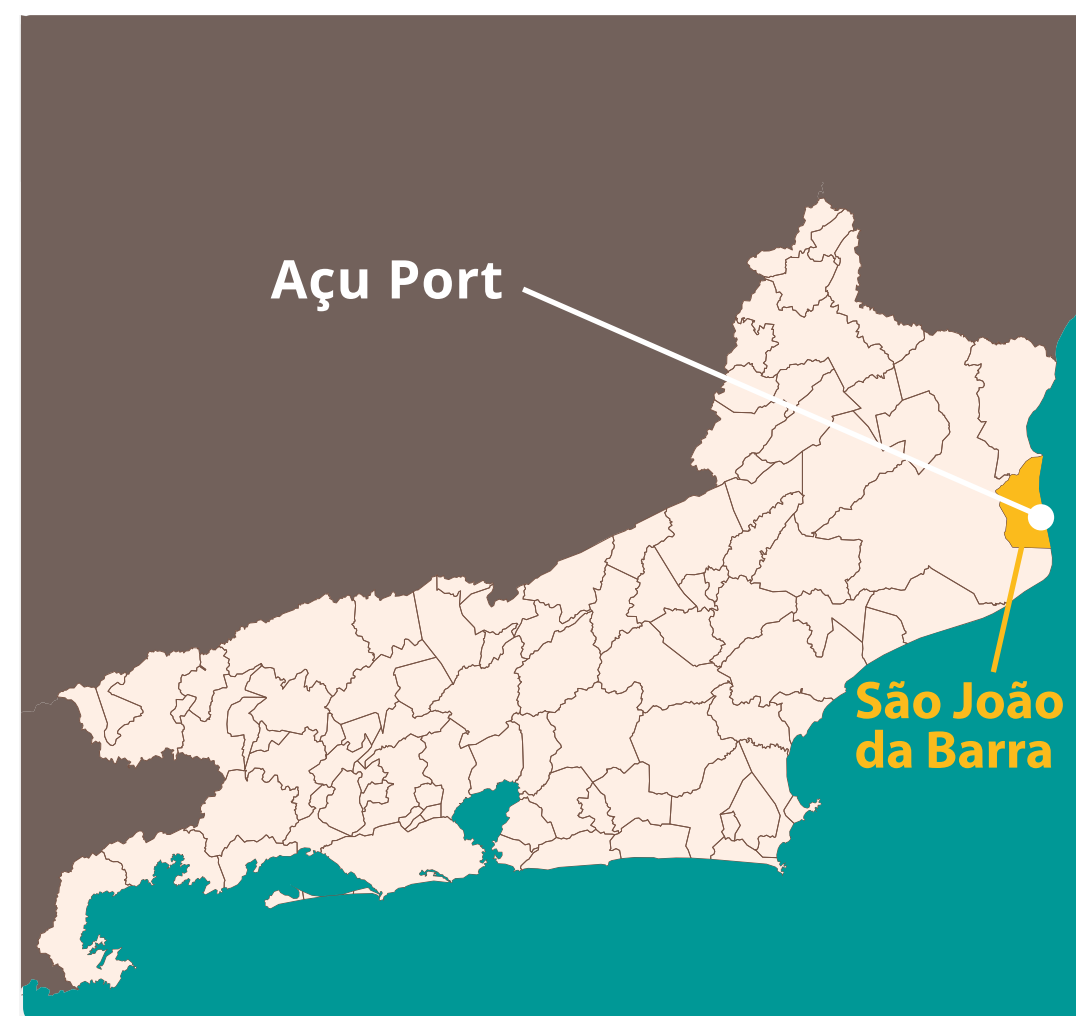
We are committed to building a fairer society and protecting the environment, while contributing to the development of the communities where we operate.

OUR BUSINESS

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

We operate a natural gas-fired power generation complex comprising two power plants—GNA I and GNA II—and an LNG Regasification Terminal. The complex is located at Açú Port in São João da Barra, approximately 316 kilometers north of the city of Rio de Janeiro.

Our business extends beyond electricity generation. Through our operations, we contribute to sustainable economic and social development in the communities where we operate, across the state of Rio de Janeiro, and throughout Brazil.



► Power generation

GNA I

GRI G4 EU-1, EU-2

Operational since 2021, **GNA I is the third-largest natural gas-fired power plant in Brazil**. With an installed capacity of **1.3 GW**, the plant can supply enough electricity to meet the equivalent demand of approximately **6 million homes**, supporting Brazil's energy security.

Designed with combined-cycle technology, the plant is equipped with three gas turbines and one steam turbine, delivering high operating efficiency. Its advanced configuration enables approximately 30% of its electricity to be generated without additional natural gas consumption by recovering waste heat from the generation process, thus reducing emissions and improving fuel efficiency.

GNA I is connected to Brazil's National Grid through a 345-kV transmission line extending approximately 52 kilometers to the Campos I substation, helping ensure reliable and stable electricity delivery across the grid.

Combining advanced technology with energy efficiency, GNA I reflects our commitment to delivering innovative and sustainable solutions for Brazil's power sector.



COMMERCIAL OPERATION:
September 16, 2021



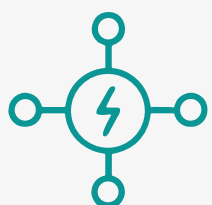
INSTALLED CAPACITY:
1.3 GW



INVESTMENT:
R\$ 5 billion



CAMPOS SUBSTATION:
connected to the National Grid



TECHNOLOGY:
combined cycle
3 gas turbines and 1 steam turbine



TURBINES:
Model **SGT6-8000H** (gas)
Model **SST6-5000** (steam)



TRANSMISSION LINES:
345 kV / 52 km



JOB CREATION:
12,000 jobs
created during construction



WORKSITE SAFETY:
25 million hours
worked without a lost-time injury during construction



OPERATIONAL SAFETY:
3 million hours
worked without a lost-time injury during operation



Generation output in 2025:
45,783.84 MWh



GNA II

GRI G4 EU-1, EU-2

GNA II began commercial operation in 2025, **becoming the largest and most efficient natural gas-fired power plant in Brazil**. With an installed capacity of **1.7 GW**, the plant can supply enough electricity to meet the equivalent demand of approximately **8 million homes**.

Designed with combined-cycle technology, the plant is equipped with three gas turbines and one steam turbine, achieving efficiency of more than 60% and the lowest emissions among Brazil's thermal power plants. The plant is also designed to operate in the future with up to 50% hydrogen, supporting global decarbonization goals and the energy transition.

Electricity generated by the plant is delivered to Brazil's National Grid through a 500-kV transmission line extending approximately 37 kilometers to the Campos 2 substation.

Another differentiator is our sustainable approach to water use. A seawater desalination and demineralization facility supplies service water and fire protection water to both GNA I and GNA II. This enables independent water production, without relying on external supply or freshwater withdrawal.

Combined, GNA I and GNA II form the largest natural gas-fired power generation complex in Latin America, with 3 GW of installed capacity supported by a private liquefied natural gas (LNG) terminal.



COMMERCIAL OPERATION:
May 31, 2025



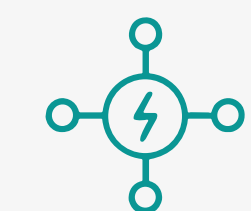
INSTALLED CAPACITY:
1.7 GW



INVESTMENT:
R\$ 7 billion



CAMPOS SUBSTATION 2:
connected to the National Grid



TECHNOLOGY:
combined cycle
3 gas turbines and 1 steam turbine



TURBINES:
Model **SGT6-9000HL** (gas)
Model **SST6-5000** (steam)



TRANSMISSION LINES:
500 kV / 37 km



HYDROGEN READY:
Designed to operate with up to 50% hydrogen



JOB CREATION:
10,000 jobs
created during construction



WORKSITE SAFETY:
22 million hours
worked without a lost-time injury during construction



OPERATIONAL SAFETY:
190,000+ hours
worked without a lost-time injury during operation



GENERATION OUTPUT IN 2025:
5,751,716.74 MWh



► Gas logistics

LNG TERMINAL & FSRU

Since September 2021, our LNG Regasification Terminal has supported the continuous supply of natural gas to the power plants in the GNA complex.

The terminal is home to the ***BW Magna***, a **Floating Storage and Regasification Unit (FSRU)** with the capacity to store and regasify up to 21 million cubic meters of natural gas per day—more than the current combined demand of GNA I and GNA II—providing a flexible and reliable supply.



COMMERCIAL OPERATION:
September 2021



REGASIFICATION
CAPACITY:
21 million m³/day



STORAGE CAPACITY:
174,000 m³ of LNG



INFRASTRUCTURE
INVESTMENT:
R\$ 380 million



INTERNATIONAL SAFETY
STANDARDS:
**Certified under the ISPS
(International Ship and Port
Facility Security) Code**



OUR SHAREHOLDERS

Our shareholders support our business with technology, technical and operational expertise, and the resources needed to develop and operate our natural gas-fired power generation facilities.



• **bp**

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 Global**

Prumo Logística, a Brazilian company headquartered in Rio de Janeiro, is the developer of 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**

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**

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.



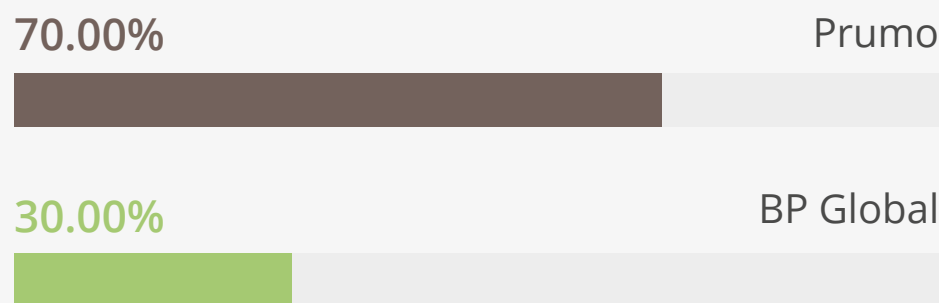
• **SPIC Brazil**

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

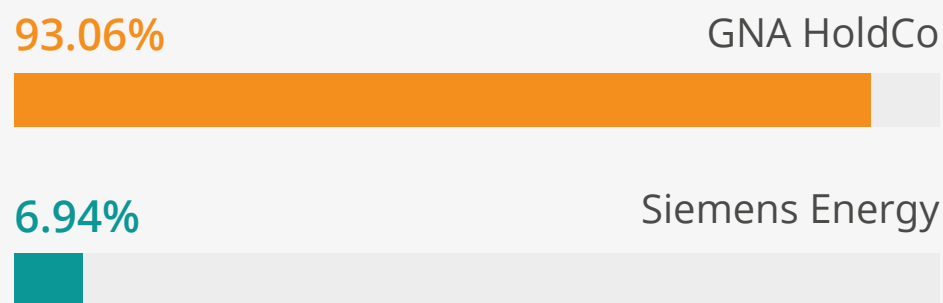
► Ownership structure

GRI 2-1

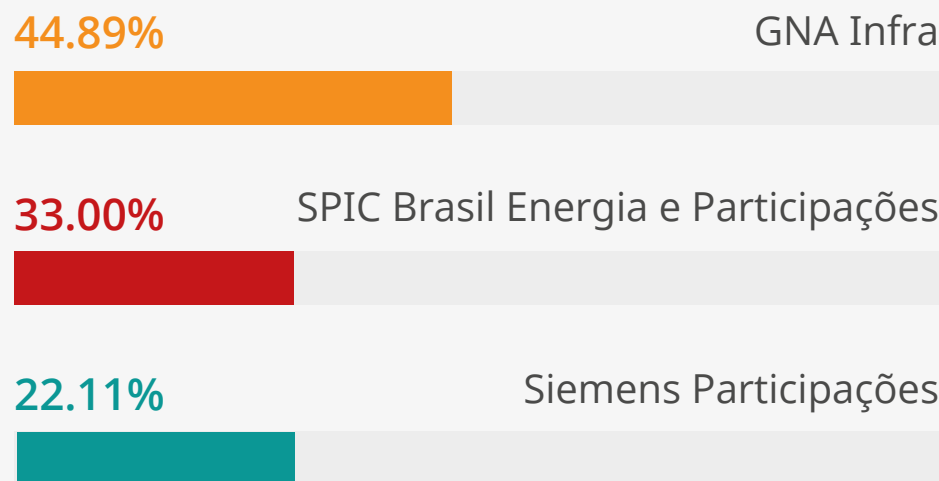
Gás Natural Açu S.A. (HoldCo)



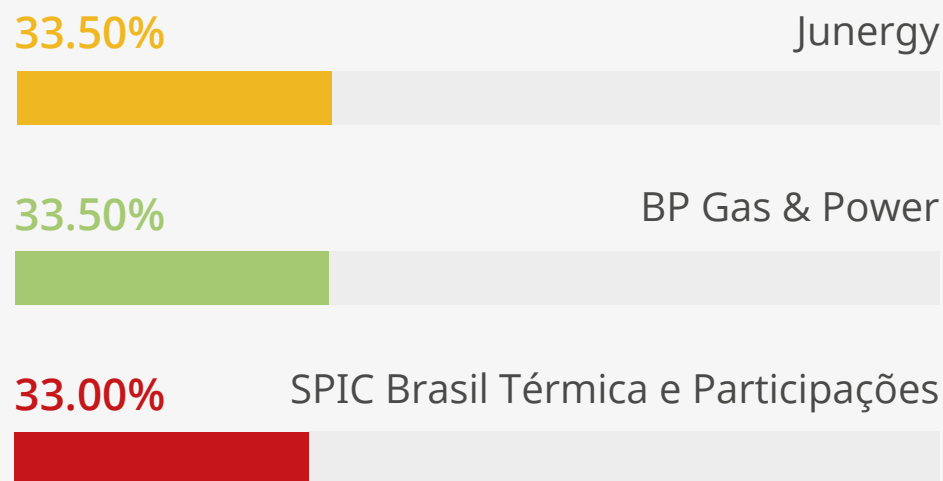
Gás Natural Açu Infraestrutura S.A.



UTE GNA I Geração de Energia S.A.



UTE GNA II Geração de Energia S.A.



AWARDS AND RECOGNITION IN 2025



GPTW

For the sixth consecutive year, we were recognized as one of Brazil's Best Workplaces by Great Place to Work® (GPTW).

- **10th Place – Best Workplaces for Women in Brazil**

We were recognized as the top workplace in Brazil's energy sector for women and ranked 10th nationally in the 2025 GPTW Women ranking for medium-sized businesses.

- **16th Place – Best Workplaces in the State of Rio de Janeiro**

For the fifth consecutive year, we were recognized as one of the best workplaces in the state of Rio de Janeiro.

- **33rd Place – Medium-Sized Industrial Companies**

For the first time, we were recognized as one of the best workplaces in the medium-sized industrial sector and were the only energy company included in the ranking.



2025 ANTAQ Awards

We received three recognitions at the 2025 ANTAQ Awards, presented by Brazil's National Waterway Transportation Agency (ANTAQ), highlighting our commitment to sustainability and corporate responsibility.

- **1st Place – Gender and Diversity**

Awarded for the case study "Gender-Based Violence Risk Management Program as a Foundation for Advancing Diversity & Inclusion."

- **3rd Place – Environmental Performance Index (IDA)**

Highest Environmental Performance Index (IDA) score among organizations handling up to 5 million metric tons of cargo during the year.

- **3rd Place – Technical and Scientific Papers**

Awarded for a paper titled "Integrated Air Quality Management in Industrial and Port Complexes: A Case Study at Açú Port," co-authored with Açú Port, Vast, Ferroport, and Envex Engenharia e Consultoria.



ESG Award – Brazilian ESG Association®

2nd Place – Gender Equity and Women's Empowerment, for a workforce training program delivered during the construction of GNA II.



Latin America & Caribbean LNG Industry Awards 2025

We received the **Company of the Year award** at the 5th International LNG Global

Forum in recognition of our contributions to the LNG market in Latin America and the Caribbean.



Conecta Cais 2025

Açú Port Innovation and Sustainability Event.

We were ranked **1st Place in the Energy Transition** category for our Hypochlorite Project and **2nd Place in the Digital Transformation** category for our GNoMo Project.



Gold Reporting Badge in the Brazilian GHG Protocol Program

For the **fourth consecutive year**, we earned the Gold Badge for our 2024 greenhouse gas (GHG) emissions inventory, certifying that we met the highest qualification level in publishing and verifying our GHG emissions data via Brazil's Public Emissions Registry.

OUR STRATEGY

In 2024, we launched GNA+5, our strategic plan for 2024-2029.

The plan translates our purpose, vision, and values into tangible initiatives, engaging every level of the organization and guiding the efforts of our leaders and employees.

Built around three strategic priorities, the plan sets targets to **reduce our environmental and social impacts, enhance operational safety, and accelerate the energy transition**, reinforcing our ambition to become a recognized leader in efficient and sustainable natural gas-fired power generation.



Learn more about the policy documents that underpin our strategy by [clicking here](#).

GNA +5

Outlines a set of strategic drivers across three pillars, each broken down into specific business development goals.



Develop gas-to-power projects

Stabilize GNA I and begin commercial operation of GNA II.

Expand our portfolio across gas and power generation.

Advocate for the role of gas-fired power plants in energy security and the energy transition – H2 to power.



Be an industry leader for people management and operational excellence

Foster a culture aligned with best health, safety, and environment practices.

Build an agile company driven by processes, knowledge management, and risk management.

Strive for excellence in corporate governance and operations

Be recognized as a great place to work and develop people.



Maximize value

Maximize synergies from the joint operation of GNA I and GNA II.

Drive efficiency in spending and tax planning.

► Sustainability Strategy

We conduct our business in a way that supports the social and economic development of our employees and the communities where we operate. We do this while protecting the environment and upholding the highest standards of ethics and transparency—because we believe sustainable development creates shared value.

Our [Sustainability Policy](#) guides our business practices, establishing framework for integrating ESG principles across all areas of our operations. The policy provides direction on topics including natural resources, climate change, biodiversity, human rights, people and communities, diversity and inclusion, health and safety, impacts and risks, emergency response, crisis management, business continuity, change management, legal compliance, integrity, and supplier management.

Supporting these efforts, we are a signatory to the [United Nations Global Compact](#) and have publicly committed to advancing the [Sustainable Development Goals \(SDGs\)](#), aligning our initiatives with globally recognized best practices.



GNA Sustainability Strategy

In 2025, we reviewed our Sustainability Strategy based on the results of our new Double Materiality Matrix.

GNA's Sustainability Strategy is built on four strategic pillars that guide our responsible business practices and support our commitment to sustainable development.



- **Corporate Governance** underpins everything we do. We conduct our business with integrity, transparency, and ethical conduct, building trusted relationships with our stakeholders. We invest in innovative solutions that support the energy transition while maintaining operational safety and responsible practices across our value chain.



- **Prosperous and Healthy Relationships** reflects our commitment to our people. We foster positive and collaborative relationships with employees and business partners while promoting health, well-being, and occupational safety. We also advance diversity, equity, and inclusion as core elements of our organizational culture.



- **Responsible and Shared Value** reflects our commitment to growing alongside the communities where we operate. We respect human rights, contribute to local economic development, and build partnerships that create lasting positive impacts for society.



- **Conservation of Natural Resources** reflects our commitment to protecting and stewarding the environment. Our practices support biodiversity conservation, transparent greenhouse gas (GHG) emissions reporting, efficient water resource management, continuous improvement of air quality, and responsible waste management.

We achieve business growth in tandem with the social and economic development of our employees and the communities where we operate, while protecting the environment and upholding the highest ethical and transparency standards.



Sustainability Strategy Pillars



Corporate Governance



Ethics and transparency



Stakeholder engagement



Energy transition and security



Operational safety



Responsible procurement



Prosperous and Healthy Relationships



Human capital



Occupational health, safety and well-being



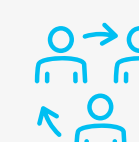
Diversity & inclusion



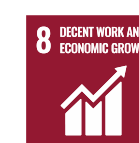
Responsible and Shared Value



Protecting human rights



Economic contribution and local development



Natural Resource Conservation



Biodiversity



Climate change and GHG emissions



Water resources



Waste



Air emissions and air quality



► Expansion Projects and Future Investments

A fast-changing world presents new opportunities for companies like GNA. We remain attentive to these opportunities as we plan our future projects and investments.

- New natural gas-fired power plants

GNA is preparing to participate in future capacity auctions in Brazil's power sector. **We hold the environmental licenses needed to expand our power generation assets by up to 3.4 GW** and intend to compete in future capacity auctions with new power plants.

- Domestic pipeline connections

We have two prospective pipeline projects to connect our power generation complex at Açu Port to the natural gas transmission network in northern Rio de Janeiro State: **the Goytacazes Gas Pipeline (GASOG)**, which would connect the complex to the Cabiúnas-Vitória Gas Pipeline (GASCAV) operated by Transportadora Associada de Gás (TAG), and the **Northern Rio de Janeiro Integration Gas Pipeline (GASINF)**, which would connect the GNA complex to the Cabiúnas Terminal in Macaé via the Nova Transportadora do Sudeste (NTS) network.

In 2025, both projects were evaluated under the National Integrated Natural Gas and Biomethane Infrastructure Plan (PNIIGB), developed by EPE to inform the expansion of Brazil's natural gas and biomethane infrastructure. **In the version of the**

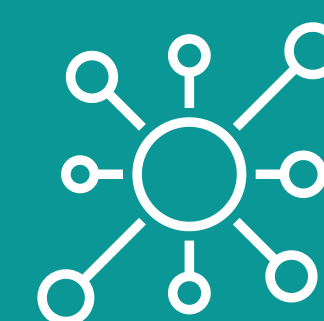
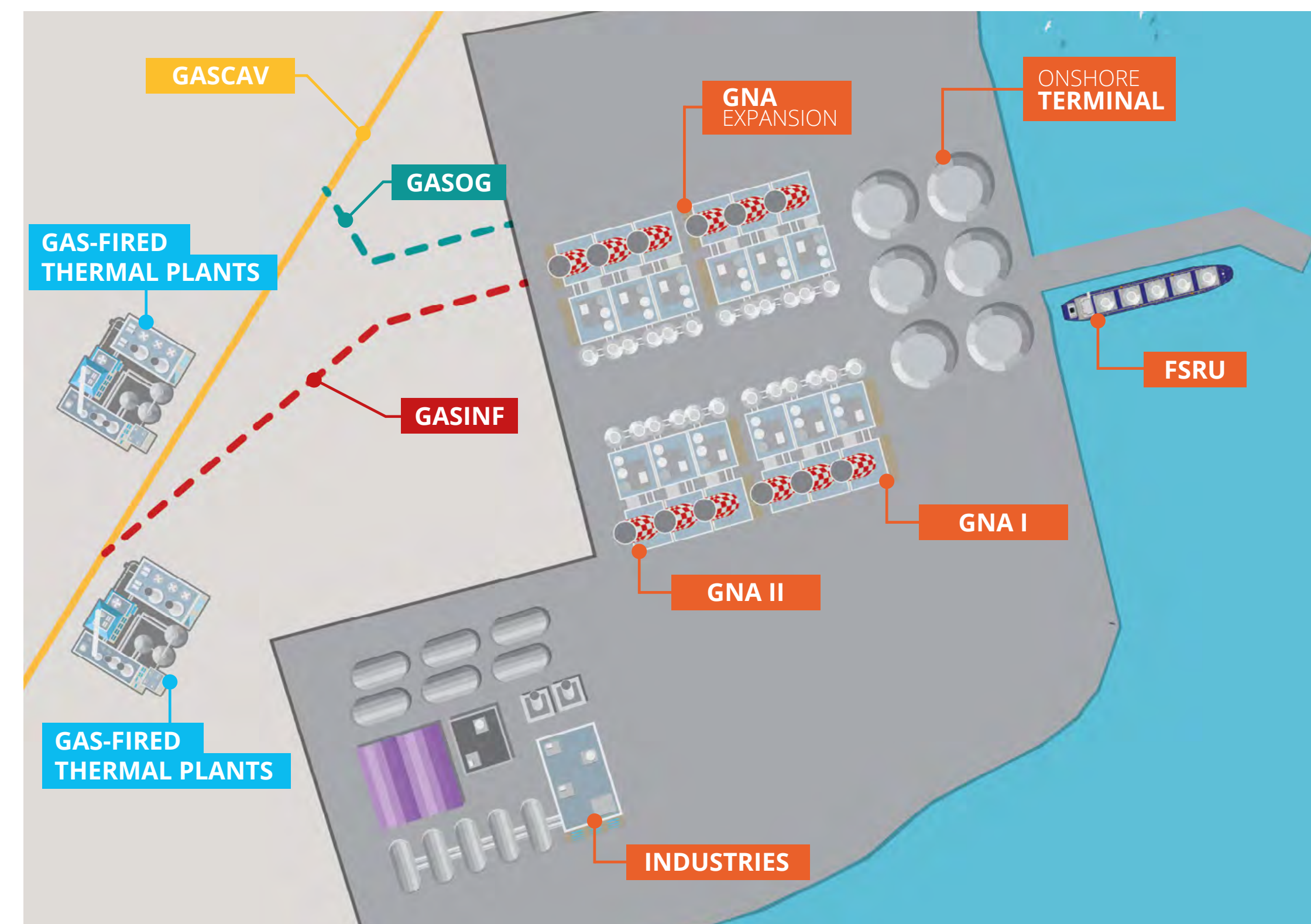
plan currently under public consultation, GASOG was identified as one of the system's priority projects.

We propose that both GASOG and GASINF operate as bidirectional pipelines, **capable of conveying up to 12 million m³/day of natural gas in either direction**, depending on operational requirements. **Their capacity could be expanded to 18 million m³/day.**

- Onshore LNG terminal

The public consultation version of the PNIIGB also recognizes the importance of GNA's proposed onshore LNG storage and regasification terminal, which would be Brazil's first land-based LNG storage terminal. With greater storage and regasification capacity than the FSRU *BW Magna*, the project would expand our infrastructure while increasing flexibility and reliability across the natural gas supply system.

These expansion projects would establish the [Açu Gas Hub](#) as a leading natural gas infrastructure hub in Brazil by creating efficient connections between GNA, Açu Port, and the Brazilian market—enhancing system integration and energy security.

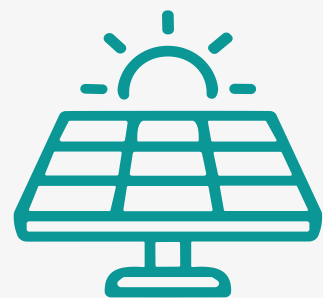


The Açu Gas Hub is an integrated initiative that connects power plants, LNG terminals, pipelines, and industrial facilities, creating an ecosystem designed to serve both the electricity and natural gas sectors.

► Renewable energy projects

We continued to advance assessments for prospective renewable energy and energy efficiency projects to be implemented under Law No. 10,456/2024, as regulated by the Net Metering Decree issued by the State Office for Energy and the Blue Economy (SEENEMAR) in June 2025.

Following approval by SEENEMAR, we intend for these projects to have a strong social and sustainability focus while remaining closely aligned with GNA's business, generating positive impacts primarily within our area of influence.



• Solar energy and drinking water in São João da Barra

In 2025, we expanded our initiative to install solar panels at schools in the municipality (see previous reports). Beginning in 2026, the program will include the installation of **eight solar power arrays at public facilities**. Together, these systems are expected to offset the electricity consumption of all municipal schools and daycare centers, as well as a significant share of the electricity used by healthcare facilities and water pumping systems. The project also includes the installation of a **Solar-Powered Autonomous Water Treatment Plant (EATA-Solar)** to supply water to an area of the municipality with limited access to potable water.



• Agrivoltaic power array

Our agrivoltaic project was unveiled at Rio+Agro 2025, an event focused on innovation and sustainability in agribusiness, and is expected to begin in 2026. **With an investment of R\$ 15 million and an installed capacity of 1.5 MW, the facility will be built at the Antônio Sarlo Agricultural Technical School in Campos dos Goytacazes, Rio de Janeiro.** It will include a training and research center that combines solar power generation with the cultivation of multiple crops and may also integrate poultry and livestock production.



• Offshore wind resource survey in Rio de Janeiro State

This study is assessing offshore wind resource in Rio de Janeiro State. The objective of the assessment is not only to demonstrate the technical potential of the state's coastline for **offshore wind development**, but also to generate reliable scientific data that can strengthen investor confidence, reduce uncertainty, and help mitigate investment risks associated with future offshore wind developments.

In addition to these initiatives, we continue to evaluate opportunities in other areas of the energy transition, including biogas and biomethane, sustainable hydrogen, synthetic fuels, and electric mobility.

► Research, Development & Innovation (RDI) projects

The Research, Development, and Innovation (R&D&I) Program of Brazil's National Electric Energy Agency (ANEEL) is a regulatory initiative established to advance science and technological innovation in Brazil's electricity sector. Electricity generation companies are required to invest 1% of their Net Operating Revenue (ROL) in R&D&I.

We are responsible for implementing ANEEL-regulated R&D&I projects at GNA I and GNA II to advance technical and scientific research, develop innovative solutions, and support Brazil's energy transition.

These projects have longer implementation timelines because, in addition to the development phase, they require a period of validation to ensure performance and operational safety. Projects related to GNA I continued during 2025 and have been extended through 2026. For GNA II, we are currently prospecting for opportunities for new R&D&I projects.

• Integrated Sodium Hypochlorite and Hydrogen Production System

Production of essential chemical inputs—including sodium hypochlorite, hydrogen, ammonia, and nitrogen—using seawater and electricity generated by a dedicated photovoltaic array. Sodium hypochlorite is used as a biocide in cooling tower water treatment, while hydrogen is used to cool the steam turbine generator, eliminating the need to procure these substances from external suppliers. Ammonia is used to control boiler water pH, and nitrogen is used for equipment preservation.



Partners:
Northern Region Researchers Association (APRENO) and Jordão Energia



Duration:
35 months



Investment:
R\$ 9.8 million

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

An internally developed GNA software platform that supports LNG shipment scheduling by analyzing meteorological and oceanographic (metocean) data to forecast vessel arrivals, enhancing operational safety and reducing operational risk.

The project was successfully completed and the software was developed into a commercial product marketed by PSR Energy Consulting, generating royalty revenue for GNA.



Partners:
PSR Energy Consulting and Jordão Energia, with participation from Brazilian ocean and port engineering startup Argonáutica



Duration:
40 months



Investment:
R\$ 4.5 million

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

This project is developing a protective coating for the plant's metal structures to reduce corrosion caused by wind and the saline marine environment.



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



Duration:
33 months



Investment:
R\$ 2.2 million

ECONOMIC PERFORMANCE

GRI 201-1

The table below presents GNA's direct economic value generated and distributed (EVG&D) for 2025, prepared on an accrual basis and reflecting the core components of our global operations:

Direct economic value generated and distributed (R\$ thousand)

	2025	2024	2023
Total added value to be distributed	5,519,284 100%	1,835,25 100%	1,125,979 100%
Gross revenue	5,519,284 100%	1,835,25 100%	1,125,979 100%
Economic value distributed	3,027,745 54.9%	2,804,837 152.8%	1,715,530 152.4%
Personnel (compensation and benefits)	45,890 0.8%	37,596 2.0%	34,111 3.0%
Taxes, charges and contributions	1,084,400 19.6%	359,816 19.6%	264,747 23.5%
Return on third-party capital	1,431,284 25.9%	1,299,299 70.8%	860,043 76.4%
Interest on equity and dividends	466,171 8.4%	1,108,126 60.4%	556,629 49.4%
Economic value retained	2,491,539 45.1%	-969,584 -52.8%	-589,551 -52.4%

Operating performance

2025 marked a milestone for GNA with the start of commercial operations at GNA II, making us a fully operational company. During its flexibility period, the new power plant generated baseload electricity from June through November. GNA I was dispatched in May, June, and November. Together, our two power plants helped ensure a reliable electricity supply and the safe and efficient operation of Brazil's power grid.



TECHNOLOGY AND INNOVATION

We are on a digital transformation journey to become a data-driven company. In 2025, our Information Technology team accelerated this transformation through investments in **process automation, artificial intelligence (AI), and data management.**



Following an internal assessment, we selected **11 process automation initiatives** to reduce manual activities, minimize errors, improve traceability, strengthen compliance with best practices, and increase operational efficiency. One of these initiatives was the implementation of a new tax management system in 2025 to comply with the requirements of Brazil's tax reform.



In **AI**, we introduced standards governing the use and application of AI technology across our business. We also created an AI Governance Committee, bringing together representatives from across the company to discuss AI-related topics, develop a training calendar, and update internal standards as part of a continuous improvement process.

In addition to delivering training throughout the year, we launched G.NIA, a virtual assistant designed to enhance the employee experience, simplify access to information, and make internal processes faster and more efficient. G.NIA was launched with five specialized assistants: People, SAP, Procurement, Compliance, and CIPA.



In **data management**, we implemented a data lake—a centralized repository for storing large volumes of raw data—and approved and published a data governance standard establishing guidelines for the organization and classification of information.

These initiatives also required the licensing of a new unified data and analytics platform, along with the recruitment, development, and training of specialized professionals. We created a dedicated role to strengthen IT management and governance, supporting the implementation of tools to standardize, for example, reporting and performance metrics.

Our data management efforts also included the rollout of an open-source service management solution. In 2025, two new capabilities were added to the platform: one to manage training reimbursement requests and another that enables employees to submit innovation ideas, encouraging internal engagement and helping build an innovation culture. On the day the program was launched, we also held our first corporate innovation training session for leaders.

Innovation program

In 2025 we launched *Inovaê*, an innovation program that outlines GNA's strategic innovation objectives and focuses project development on four priority areas: **Operational Excellence; Energy Transition; Health, Environment, and Safety; and Social Development.**

We also developed an Innovation Plan—an internal governance document that explains the program's thematic areas and governance structure, establishing a foundation to support employees in developing and implementing innovative solutions within the organization.



CORPORATE GOVERNANCE



Related ESG Pillar:

G (governance)



Material topics covered:

Ethics and corporate governance



Integrated Reporting capitals:

Intellectual



CORPORATE GOVERNANCE

Ethics, integrity, and transparency are among GNA's most valuable corporate attributes and are key to our long-term sustainable development.

Our corporate strength is underpinned by an ownership structure comprising global industry leaders. Together, they form a strategic partnership that strengthens processes and upholds high standards of integrity, ethics, and transparency.



GOVERNANCE STRUCTURE

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

Our governance structure is built on a strong compliance framework that ensures conformity to applicable laws, our Shareholders' Agreements, our Articles of Association, and our internal policies and standards. **This framework enhances transparency and integrity across all our practices.**

► Boards of Directors

GRI 2-10 | 2-12 | 2-13

The Boards of Directors of GNA I and GNA II are our highest governing bodies. Board members are appointed by shareholders in accordance with applicable law and the relevant Shareholders' Agreements.

The Boards meet quarterly to oversee matters relevant to the group, with extraordinary meetings convened as needed. Our CEO participates in all quarterly Board meetings and also attends monthly advisory committee meetings.

The Boards of Directors are responsible for approving the Group's **Code of Ethical Conduct** and corporate policies, including policies on **Sustainability, Anti-Corruption and Anti-Bribery**, Cybersecurity, Risk Management, Crisis Management, and Human Resources. Corporate objectives are also approved by the Boards of Directors.

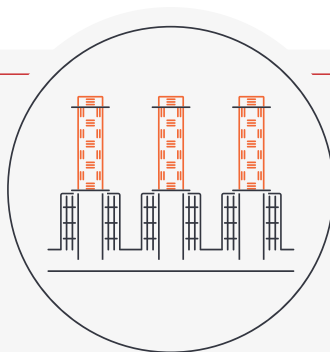


Health, Safety, and Environment (HSE) matters are a recurring agenda item at Executive Board, Committee, and Board of Directors meetings, during which members review key performance indicators and HSE initiatives, including training programs and awareness campaigns. These governance forums provide a structured process for monitoring performance, tracking progress, and identifying opportunities for continuous improvement on sustainability-related matters. **GRI 2-17**

GNA's Head of Sustainability reports directly to the CEO and participates in monthly Committee meetings and quarterly Board of Directors meetings.

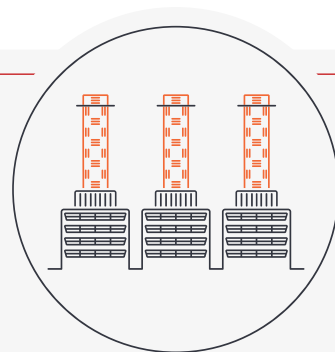
GNA Board of Directors

All members of the Boards of Directors of GNA I and GNA II are non-executive directors; however, none are independent directors. [GRI 2-11](#)



GNA I Board of Directors

MEMBERS AT 12/31/2025		TENURE
Rogério Sekeff Zampronha	Full member and Chairman of the Board of Directors	12/19/2024 to 12/19/2027
Mauro Lourenço de Andrade	Full member	12/19/2024 to 12/19/2027
Eduardo Quartarone Campos	Full member	12/19/2024 to 12/19/2027
Gisele Neves Quiroga	Full member	12/19/2024 to 12/19/2027
Eduardo Magalhães Oliveira	Full member	12/19/2024 to 12/19/2027
Lílian Leo Pacheco Lima	Full member	12/19/2024 to 12/19/2027
Chen Zheng	Full member	12/19/2024 to 12/19/2027
Renaguli Tuerdi	Full member	12/19/2024 to 12/19/2027
Adriana Waltrick dos Santos	Full member	12/19/2024 to 12/19/2027



GNA II Board of Directors

MEMBERS AT 12/31/2025		TENURE
Adriano Carvalhedeo Castello Branco Gonçalves	Full member and Chairman of the Board of Directors	09/19/2025 to 09/19/2028
Oliver Pfaff	Full member	09/19/2025 to 09/19/2028
Bryan Bradford Cory	Full member	09/19/2025 to 09/19/2028
Richard Paul Ellis	Full member	09/19/2025 to 09/19/2028
Gisele Neves Quiroga	Full member	09/19/2025 to 09/19/2028
María Fernández-Argüelles Velasco	Full member	09/19/2025 to 09/19/2028
Chen Zheng	Full member	09/19/2025 to 09/19/2028
Renaguli Tuerdi	Full member	09/19/2025 to 09/19/2028
Adriana Waltrick dos Santos	Full member	09/19/2025 to 09/19/2028

► **Advisory Committees**
GRI 2-9 | 2-16

GNA maintains structured advisory committees that meet monthly to review matters submitted by the Executive Board and provide recommendations to our governance bodies. When appropriate, dedicated working groups are established with representatives from our shareholders to address matters of strategic importance.

At their monthly meetings, committee members review and provide recommendations on agenda items before they are submitted to the Boards of Directors for information or decision.

Each power plant has two advisory committees: People and General Matters. The General Matters Committee covers topics including, but not limited to, Sustainability, Compliance, Regulatory Affairs, Finance, and Operations. Committee members do not hold executive positions within GNA and are not independent.

Members are selected and appointed by shareholders in accordance with applicable law and the relevant Shareholders' Agreements.



► **Executive Board**
GRI 2-9

GNA Group companies operate under an **Executive Board responsible for operational and administrative activities.** The Executive Board is tasked with implementing the strategies approved by the Boards of Directors and managing GNA's impacts on the economy, the environment, and people, with support from executive management teams.

In 2025, 78% of our senior management—including our statutory officers and managers who report directly to our CEO—were hired from the local community. We consider members of senior management who reside in the state of Rio de Janeiro to be part of the local community. GRI 202-2

GNA I AND II EXECUTIVE BOARD AT 12/31/2025	TENURE
Emmanuel Charles Delfosse CEO	09/04/2023 to 06/01/2026
Wenda Sun Deputy CEO	10/01/2025 to 06/01/2026
Luiz Fernando Nogueira Chief Financial Officer	08/20/2025 to 06/01/2026
Fernando Cavalcanti Landau Non-designated Officer, assigned to – Legal Affairs	06/01/2023 to 06/01/2026
Guilherme Penteado Non-designated Officer, assigned to – Regulatory Affairs	06/01/2023 to 06/01/2026
Julio César Marcante Non-designated Officer, assigned to – Project Implementation and Operations	06/01/2023 to 06/01/2026



RISK MANAGEMENT

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

In 2025, our Risk and Compliance team took over Risk Management activities across GNA, strengthening and increasing visibility around risk management throughout the organization. Our objective remains the same: to identify, assess, monitor, and mitigate risks that could affect our strategic, operational, financial, or compliance objectives.

During the year, we completed a comprehensive review of our corporate risk matrix, eliminating redundancies and incorporating new risks. We also integrated our internal controls matrix into the corporate risk matrix, providing a consolidated view and improving efficiency in risk management.

Our strategic corporate risks are reported to and reviewed quarterly by Executive Management and semiannually by our Boards of Directors to monitor our level of risk exposure and support strategic decision-making.

► Internal controls

Since 2023, our Risk and Compliance team has been mapping and assessing controls over business-critical processes. In 2025, we assessed processes within our Compliance and Legal teams as the next phase of our Req to Pay project.

GNA's Risk and Compliance team is also responsible for monitoring implementation of action plans developed by the relevant business functions. The results of these assessments are reported to the Executive Board every four months.

In 2025, we engaged a specialized consulting firm to develop new SAP user access profiles and a segregation of duties (SoD) matrix for GNA. The goal was to redesign our access profiles to reduce access-related risks and ensure that each employee has system permissions aligned with their responsibilities. The project also centralized the management of segregation of duties (SoD) risks, sensitive actions (SAT), critical permissions (PRV), and compensating controls within a single governance matrix.

Although the new access profiles increased the total number of profiles, it significantly improved the clarity of role assignments and reduced inappropriate system access. **As a result, we reduced risks associated with access to SAP transactions by 71%.**



INTERNAL AUDIT

In 2025, we conducted audits of two processes with the support of an external consulting firm and formally established our Internal Audit function, defining the audit guidelines and methodology to be adopted at GNA. All future internal audit engagements will follow this standardized operating model.

To support this framework, we developed two foundational documents that are managed by our Internal Audit function and are intended to ensure the continuity and ongoing maturity of the program:



Internal Audit Standard



Multi-Year Internal Audit Plan Procedure

These documents establish requirements on assessing process criticality and prioritizing audits within our Multi-Year Internal Audit Plan, which scopes out audit activities over a three-year cycle. Priorities are documented in a Prioritization Matrix, which lists all GNA processes, assigns scores based on predefined criteria, and ranks the most critical processes highest in the plan. This approach helps ensure that audits are conducted using a technical, objective, systematic, and disciplined methodology. Using this approach, we identified the five processes that will continue to be audited by an external consulting firm in 2026.

COMPLIANCE

GRI 2-23 | 2-24 | 3-3 (Material topic: Ethics and corporate governance)

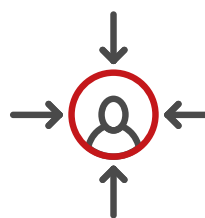
Our Compliance Program is built on **three pillars** that work together to prevent misconduct while creating a continuous process that strengthens corporate governance and fosters a culture of integrity within the organization. The three pillars are:



• **Prevent** – Establish a Code of Ethical Conduct, internal standards, training, and internal controls to prevent misconduct before it occurs.



• **Detect** – Conduct ongoing monitoring and audits, and operate reporting channels to promptly identify potential misconduct or noncompliance.



• **Respond** – Take appropriate action when issues are identified—conducting investigations, implementing corrective actions, and improving processes to help prevent recurrence.

We comply with the laws and regulations applicable to thermal power generation activities, as well as our own internal policies and standards to ensure we uphold ethics, integrity, and transparency in conducting business.

These policies include our [Code of Ethical Conduct](#) and [Anti-Corruption and Anti-Bribery Policy](#), as well as standards covering risk assessments, conflicts of interest, business courtesies, donations, social investments and sponsorships, interactions with government officials, and information security and data protection.

► Compliance Platform

Our employees have access to a Compliance Platform that serves as a centralized hub for compliance-related information and activities. The platform provides access to training, internal standards, forms, document acknowledgments, relationship mapping processes, and workflows related to donations, social investments, sponsorships, business courtesies, reimbursement of expenses involving third parties or government officials, interactions with government officials, and risk-based background checks. Whenever we introduce a new process or procedure, we provide training and user guidance to support implementation.



► Code of Ethical Conduct

GRI 2-23 | 2-24 | 407-1

Our **Code of Ethical Conduct** establishes principles, values, and standards of conduct that apply to all employees and third parties, regardless of position or level, including suppliers, contractors, business partners, and any individuals or organizations with whom we conduct business. The updated Code, approved by our Boards of Directors in 2023, helps us identify potential risks and provides guidance on how to respond to them.

The Code addresses topics including:

- Occupational health and safety
- Employee rights
- Information security and data protection
- Interactions with government officials
- Fair competition and compliance with international trade regulations
- Prevention of money laundering and terrorist financing

Disciplinary measures applicable to anyone who fails to comply with the Code or with applicable laws and regulations governing their activities



GNA's Code of Ethical Conduct contains a specific section on workers' rights, explicitly affirming freedom of association and the right to collective bargaining.

All employees receive training on our Code and internal standards and are required to sign an acknowledgment confirming that they have read and understood the Code as part of the onboarding process. During our Integrated Compliance Week in 2025, we provided Code of Ethical Conduct training to all employees, and 100% of active employees signed the acknowledgment confirming their understanding of the Code. Our Code of Ethical Conduct is publicly available on our website for employees and third parties and is attached to all contracts entered into by GNA.

► Ethics Committee

GNA's Ethics Committee is composed of representatives from our Compliance, Legal, Human Resources, and Sustainability teams. The Committee's Charter establishes responsibilities that include overseeing and improving our Compliance Program, reviewing potential violations, recommending disciplinary action, and evaluating our risk matrix. **GRI 2-23**



In 2025, the Ethics Committee followed its planned meeting schedule and met six times to address matters related to fostering an organizational culture grounded in ethics and transparency; ensuring compliance with our Code of Ethical Conduct and related internal standards; and implementing and perfecting non-compliance risk management mechanisms.



► Anti-corruption

GRI 2-23

Published in 2023, our **Anti-Corruption and Anti-Bribery Policy** sets out general requirements and guidelines for actions under our Compliance Program to prevent, detect, and remediate conduct that could constitute or appear to constitute corruption or bribery, consistent with our ethics, integrity and compliance commitments.

These guidelines are aligned with the Brazilian Anti-Corruption Act (Law No. 12,846/2013), its implementing decree (Decree No. 8,420/2015), and other applicable legislation. GNA is a signatory to the UN Global Compact and is an active member of the Anti-Corruption Collective Action group, part of the Global Compact Network Brazil.

All of our contracts include anti-corruption clauses, and we assess our operations for risks related to corruption, bribery, money laundering, fraud, and reputational impacts. We also conduct background checks before onboarding new employees.

In addition to our Code of Ethical Conduct and Anti-Corruption and Anti-Bribery Policy, we maintain 16 internal standards designed to ensure compliance with applicable laws, external regulations, and our internal policies, helping to foster a culture of

integrity and ethical conduct. In 2025, we revised 6 internal standards to reflect new activities and changes to our operating procedures.

During the year, 100% of our operations continued to be assessed for corruption-related risks, and no significant issues were identified.

Since we began operations in 2021, there have been no recorded cases of corruption involving our employees or business partners. We have also not been subject to any legal proceedings involving corruption. [GRI 205-1](#) | [205-3](#)

Political contributions

GRI 415-1

In accordance with our Anti-Corruption and Anti-Bribery Policy, employees and third parties acting on our behalf are strictly prohibited from making contributions to political parties or election campaigns, in compliance with Brazilian electoral law, or from using or allocating any company assets or resources for political purposes. The use of any GNA assets for partisan political purposes is also prohibited.

► Government Officials Relationship Map

GRI 2-29

Each year, we review our **Government Officials Relationship Map**, a tool that identifies the government officials with whom we interact—including civil servants, elected officials, and representatives of state-owned enterprises—and documents all interactions with them, including meetings, inspections, requests, and approvals.

These interactions 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 2025, we incorporated a risk assessment of the public officials with whom we interact most frequently into the mapping process to help prioritize our monitoring activities.

The mapping exercise identified 31 employees who interact with 83 government officials. These interactions are primarily for the purpose of regulatory and environmental permitting, financing, institutional engagement, and tax and social initiatives.

► Conflicts of interest

GRI 2-15

The Compliance team updates our **Conflict of Interest Declaration** every two years, with the next review scheduled for 2026. Employees complete the declaration through our Compliance Platform during onboarding and update their information whenever necessary. We continuously monitor the information provided through this process.

In 2025, we renamed our “Third-Party Engagement Form” as a “Due Diligence Form” and expanded it to include additional questions related to compliance, interactions with government officials, and human rights. We require suppliers to complete this form before they are engaged to help identify and prevent potential conflicts of interest.

► Background checks

We conduct background checks in accordance with our Risk Assessment Standard before hiring employees, appointing members to our Committees and Boards of Directors, or engaging business partners and other third parties. We apply the same process to suppliers and to recipients of donations, social investments, and sponsorships. Companies with active contracts also undergo periodic monitoring.

These assessments are conducted using an independent background screening platform that generates reports based on publicly available information. **We address any issues identified before finalizing the engagement, helping ensure compliance and integrity in our business relationships.**

► Personal data protection

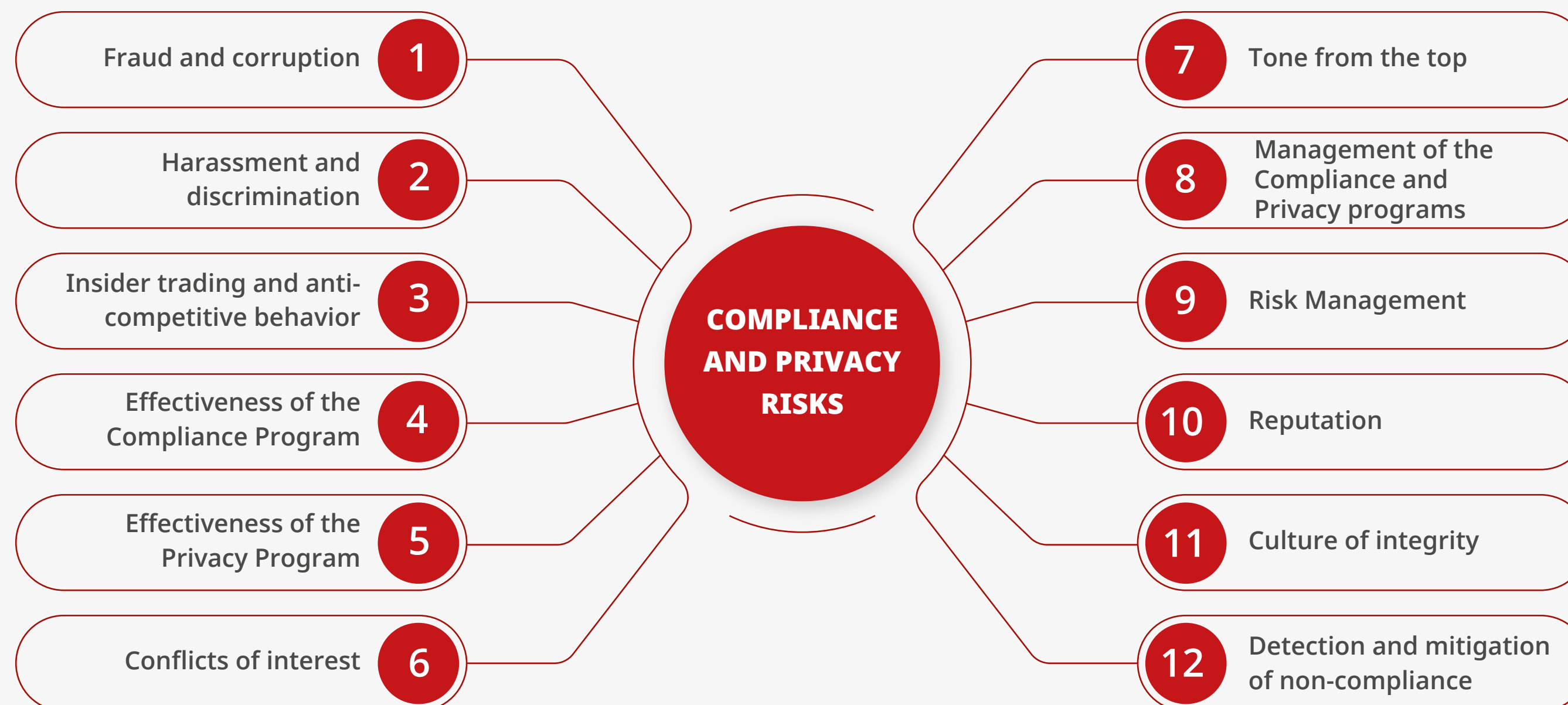
In 2025, our Compliance team implemented a new digital platform to enhance our approach to managing privacy and personal data protection, supporting monitoring of 98 processes involving personal data under our responsibility.

We also updated our **Information Security and Incident Response Procedure** to comply with new resolutions issued by Brazil's National Data Protection Authority (ANPD) and revised our Data Protection Officer Appointment Letter, which outlines responsibilities under the Brazilian General Data Protection Regulation (BR GDPR).

► Compliance and privacy risk assessment

We compiled the findings from our review of compliance and data privacy risks into a single risk matrix that includes identified risks, risk factors, inherent and residual risk ratings, corresponding controls, and recommended actions.

The assessment identified the following 12 principal compliance and privacy risks:

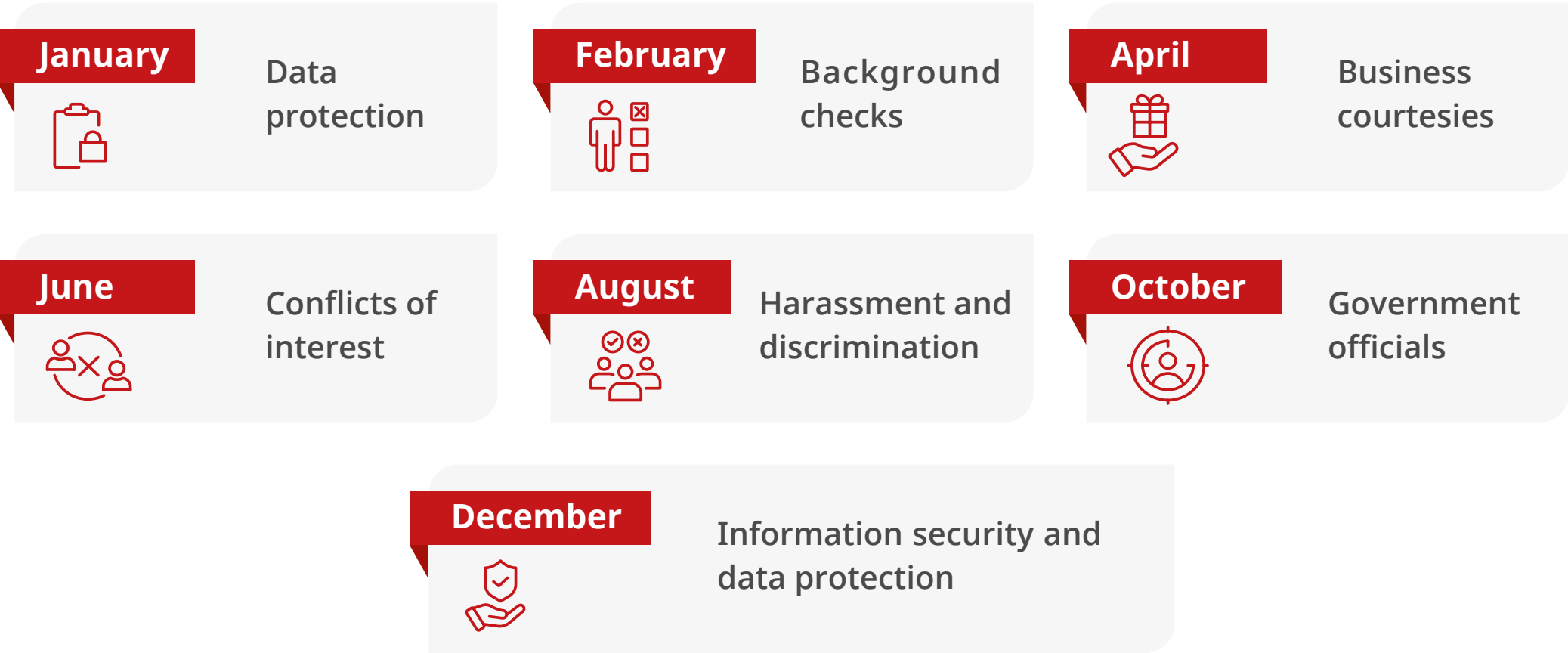


► Internal communications and other training
GRI 205-2

We maintain ongoing, regular communication with employees to promote a culture of compliance and conformity to our internal standards and policies. One example was a video released as part of our December 2025 internal communications, providing guidance on information security and data protection procedures, including the responsible use of artificial intelligence (AI).

As part of our 2025 Communication and Training Plan, the Risk and Compliance team developed a series of **Compliance Minute communications** that were distributed to all employees by email. Four of these communications focused on anti-corruption topics: background checks, business courtesies, conflicts of interest, and interactions with government officials. These topics were also shared through our Wall Newsletter, videos broadcast on our Corporate TV network, and supporting materials such as guides, flyers, and banners.

Compliance Minute



Another key component of our compliance awareness efforts is a training program established under our **Communication and Training Plan**. This training is available to all employees and may also be tailored to individuals or business areas where heightened risks have been identified.

In 2025, we offered four privacy and personal data protection courses through the Hacker Rangers platform during January, February, August, and September: GDPR for End Users, GDPR Fundamentals, GDPR: Security Incidents, and GDPR: Telecommuting.

In March, the Risk and Compliance team participated in our International Women’s Day campaign with presentations on gender-based violence (GBV) for employees and contractors. In October, the team also delivered training for all employees on the importance of background checks and how the process works.

From November 10 to 14, we held our Integrated Compliance, Diversity, and Inclusion Week, organized jointly by the Risk and Compliance and Communications teams to reinforce topics related to ethical conduct, the workplace, and diversity and inclusion. Under the theme “Respect: The Link Between Ethics and Diversity,” the event featured presentations on our Code of Ethical Conduct, ethics, diversity and inclusion, anti-corruption, and our Whistleblower Channel. We also launched a video on the workplace, along with a new Diversity and Inclusion (D&I) webpage and guide.





► Whistleblowing Channel

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

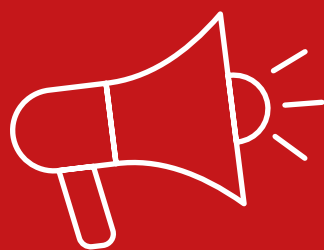
We maintain a Whistleblower Channel for reporting misconduct or violations of our Code of Ethical Conduct, applicable laws, regulations, or internal standards.

The channel is operated independently and is available 24/7 by telephone, email, or website. It also offers a dedicated reporting option for women. We protect the anonymity and confidentiality of whistleblowers and prohibit retaliation, enabling employees, contractors, and other stakeholders to report suspected misconduct.

Reports may be submitted anonymously or with identification and are received by an independent specialized service provider, ensuring impartiality and appropriate case management.

Our Compliance team reviews every report, conducts investigations, and responds promptly with corrective and disciplinary measures as appropriate under our internal standards, in order to prevent recurrence. The Ethics Committee meets regularly to review reported cases and actions taken.

Employees may also contact our Compliance team through our corporate email address (compliance@gna.com.br), in person, or through our internal platform.



We recorded no cases of discrimination involving our employees in 2025.

During the year, we received **84 reports through our Whistleblower Channel**. Following investigation, the findings were presented to our Ethics Committee, advisory committees, and Boards of Directors.

It is important to note that 2025 was an outlier due to an increase in reports submitted by contractor employees concerning their employers, resulting in a higher number of reports than in previous years. We worked with the employers involved to address these reports.

Report outcomes

84 reports received through the Whistleblower Channel

Substantiated



Unsubstantiated



Under investigation



Partly substantiated



Out of scope



Insufficient data



**WHISTLEBLOWING
CHANNEL**

0800 721 5965

www.canaldedenuncia.com.br/gna
gna@canaldedenuncia.com.br

- Free call
- Confidentiality guaranteed
- Available 24 hours a day, 7 days a week
- Assistance by an analyst from Monday to Friday, from 8 a.m. to 8 p.m., with the option to speak with a female analyst. Outside these hours, assistance is provided electronically.

Contractor whistleblower channels

In 2025, we began monitoring our contractors' whistleblower channels, including all reports related to misconduct, corruption, fraud, theft, and other violations. As part of our Gender-Based Violence (GBV) Risk Management Program (**see page 54**), this monitoring also serves to identify reports involving gender-based violence.

To strengthen this process, we informed our existing contractors that, beginning in 2026, they will be required to submit quarterly reports on critical or high-impact concerns received through their whistleblower channels. These will be reported directly to our Boards of Directors, while helping address concerns with greater transparency.

Future contracts will also include clauses requiring compliance with this reporting obligation, helping ensure that our business partners maintain practices aligned with our values.

INTEGRATED MANAGEMENT SYSTEM (IMS)

SASB-EM-MD160a.1



We manage our operations through an Integrated Management System (IMS) that applies multiple standards and management practices to optimize processes, ensure regulatory compliance, and enhance operational efficiency.

The IMS applies across the organization and is aligned with industry best practices, drawing on nationally and internationally recognized standards. The framework is informed by guidance from organizations including 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). It also incorporates requirements established by federal, state, and municipal environmental authorities, Brazil's National Petroleum, Natural Gas and Biofuels Agency (ANP), and the Brazilian Association of Technical Standards (ABNT).

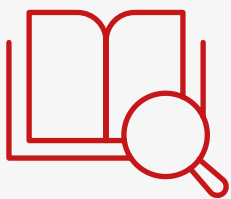
GNA's IMS was designed to support the continuous improvement of our management systems and is structured around 15 interconnected elements. To ensure its effectiveness, we conduct periodic audits to verify that our processes and the IMS are compliant with established requirements. We also perform targeted audits covering areas such as sustainability and the operations and maintenance activities of our contractors.

The results of these assessments, together with other monitoring activities, are presented to the Executive Board, supporting management review and informing strategic decisions to continuously improve the IMS.

All corporate documents are managed through the IMS and made available on a centralized platform that is accessible to all employees. GRI 2-26

Through our IMS, we seek to ensure that our services meet the quality standards established for our operational and corporate processes by providing clearly defined and standardized procedures. This helps reduce costs, improve productivity, and facilitate audits and certifications, supporting our commitment to operational excellence and compliance.

Indicators and results



6 targeted audits conducted at contractors



661 documents published on the IMS platform



Process mapping

In 2025, our Sustainability team assumed responsibility for Quality and Processes, further strengthening our integrated management approach. We established a dedicated team to continue developing internal standards, procedures, plans, and policies, as well as mapping our processes and identifying opportunities for continuous improvement.

As part of this effort, we mapped out the structure of our value chain and our key processes, and established a framework for managing and orchestrating internal processes.

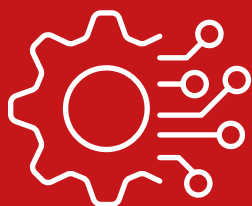
These efforts will continue in 2026 with a review of approximately 200 processes, activities, and tasks across our organization, using a business criticality approach to develop a strategic view of each process.

CYBERSECURITY

GNA’s Cybersecurity Policy sets out general guidelines for our cybersecurity practices and supports our commitment to ensuring the integrity, confidentiality, and availability of business assets.

The policy requires compliance with the National Grid Operator’s (ONS) minimum cybersecurity controls for the Regulated Cyber Environment (RO-CB.BR.01, July 9, 2021), as well as ANEEL Normative Resolution No. 964, issued on December 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 standardizes best practices to mitigate vulnerabilities in industrial control systems and protect critical infrastructure.



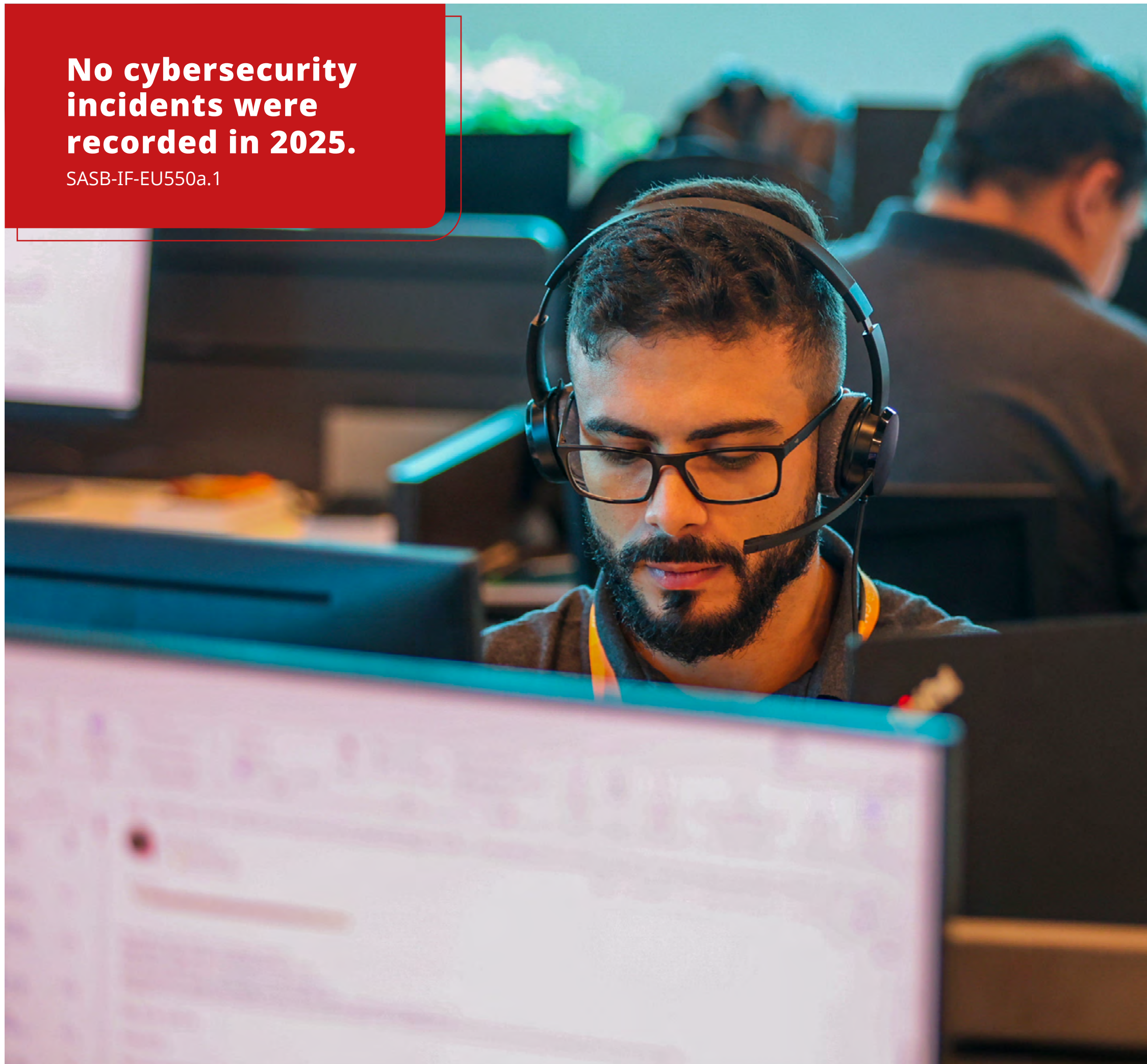
Cybersecurity maturity

In 2025, we further improved our cybersecurity maturity, achieving a score of 2.62 on a five-point scale, **exceeding the Brazilian industry average** of 2.37, according to an assessment conducted by an independent consulting firm engaged by GNA. We also achieved our objective of complying with all cybersecurity requirements established by the ONS and ANEEL.

This progress followed an assessment conducted by a global insurance broker to evaluate our insurability—or our ability to obtain appropriate insurance coverage against risk. The assessment recognized the cybersecurity enhancements we implemented, which reduced vulnerabilities and strengthened our overall cyber protection.

No cybersecurity incidents were recorded in 2025.

SASB-IF-EU550a.1



TRADE ASSOCIATION MEMBERSHIP

GRI 2-28 | 2-29 | 3-3 (Material topic: Ethics and corporate governance)

We are members of the leading industry associations representing Brazil's thermoelectric power generation sector. Our participation in these associations helps to build strategic relationships through engagement and knowledge sharing with other stakeholders, strengthening our institutional position and representation with government authorities and regulatory agencies.

These associations also provide important forums for discussing key issues, including the energy transition, climate change, social responsibility, corporate governance, and emerging regulatory developments.



Key associations and initiatives:



ABRACEEL
Brazilian Association of Electricity Traders



ABRAGET
Brazilian Association of Thermal Power Generators



ACRJ
Rio de Janeiro Chamber of Commerce



APINE
Brazilian Association of Independent Power Producers



Business Coalition for Racial and Gender Equity
An initiative led by Instituto Ethos, the Center for the Study of Labor Relations and Inequalities (CEERT) and the Institute for Human Rights and Business (IHRB)



Women Empowerment Principles (WEP)
An initiative linked to UN Women and the UN Global Compact



Brazilian Oil, Gas & Biofuels Institute (IBP)

We are a member of the Climate Change Working Group—which examines the impacts of climate change on investments and advances technological, regulatory, and energy transition solutions to support a low-carbon economy—as well as the Social Responsibility Committee. In 2025, we also joined the IBP Diversity and Inclusion Committee.

For the second consecutive year, we contributed our 2023 greenhouse gas (GHG) emissions data to support the development of the IBP Sectoral GHG Emissions Inventory.



UN Global Compact Brazil Network

As a signatory, we participate in the following initiatives:

- **Climate Action Platform**
An initiative that encourages companies to integrate climate action into their business strategies.
- **Action Against Corruption and Communicate and Engage**
Two initiatives aimed at a culture of integrity across the private sector. In 2025, we collaborated in producing an eight-episode series on compliance and integrity topics.
- **Human Rights Working Group for the Electric Power Sector**
(see Human Rights in the chapter Prosperous and Healthy Relationships).

PROSPEROUS AND HEALTHY RELATIONSHIPS



Related ESG Pillar:

S (social)
G (governance)



Material topics covered:

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



Integrated Reporting capitals:

Human; Social and Relationship

PROSPEROUS AND HEALTHY RELATIONSHIPS

In 2025, we published a Human Resources Policy establishing key guidelines to ensure effective people management by fostering and maintaining a safe, fair, healthy, and ethical workplace aligned with our strategy, values, and culture.

The policy outlines GNA's commitments on human rights; diversity, equity, and inclusion; recruitment, selection, and onboarding; training and development; compensation and benefits; organizational culture and workplace climate; employee health and well-being; performance management; and labor and union relations.

The new policy was particularly important with the start of commercial operation of GNA II, which required significant efforts to demobilize the construction workforce and was completed without adverse impacts on the community or other stakeholders.



In 2025, we were recognized for the first time in Great Place to Work® (GPTW) Brazil's national ranking of the Best Industrial Workplaces in the medium-sized company category. We also renewed our Great Place to Work® certification and were included in the rankings of the Best Workplaces in the State of Rio de Janeiro and the Best Workplaces for Women in Brazil.

Our inclusion in these GPTW rankings reflects our commitment to employee well-being and to fostering a healthy, diverse, and inclusive workplace.

We also ran the sixth edition of our GPTW Employee Climate Survey, achieving an 89% participation rate and an overall score of 82 points, one point higher than the previous survey. Based on the survey results, we developed action plans to build on our strengths and address opportunities for improvement, helping strengthen GNA's organizational culture and continuously enhance the employee experience.

In 2025:



89% of our employees responded to the GPTW Employee Climate Survey
(83% in 2024)



82-point overall GPTW score
(81 in 2024)



THE GNA TEAM

GRI 2-7 | 2-8

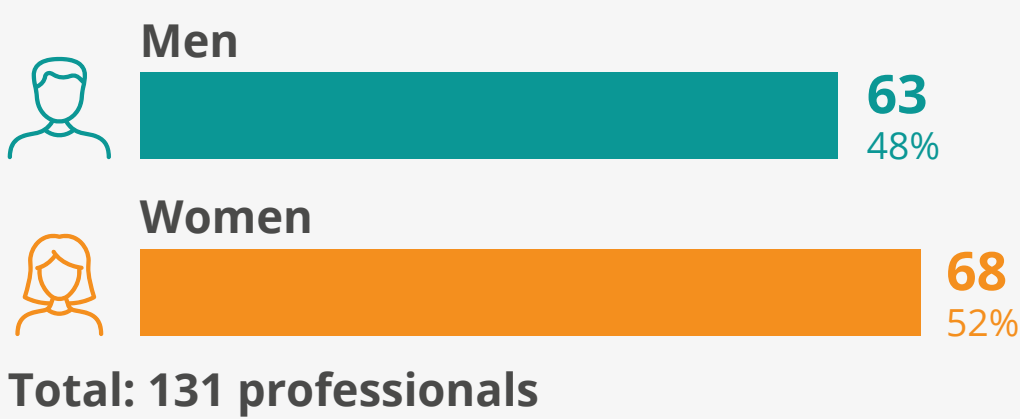
With the completion of construction and workforce demobilization for GNA II, our workforce profile evolved as we became a fully operational company. At year-end 2025, we employed 137 people, including 60 men (44%) and 77 women (56%), all of whom were hired in Brazil's Southeast region. We also had 14 interns hired through a placement agency. However, neither they nor directors have a formal employment contract. We do not employ temporary or part-time employees.

During the final stages of construction at GNA II in 2025, our contractor personnel primarily consisted of professionals specializing in mechanical systems, automation and control, and commissioning (performance testing). Following the start of commercial operation, the primary operational roles at our power plants and LNG Terminal include control room operators and mechanical and electrical maintenance technicians. We also employ security contractors at the LNG Terminal and the GNA I and GNA II power plants.

During the first half of the year, we experienced a significant reduction in our non-employee workforce as contractors assigned to the GNA II project were demobilized. January 2025 recorded the highest number of contractor personnel, with 699 individuals working on the GNA II power plant and the 500 kV transmission line projects. As of July, that number had decreased to 12. This reduction reflects the completion of construction and commissioning activities.

Direct employees by gender

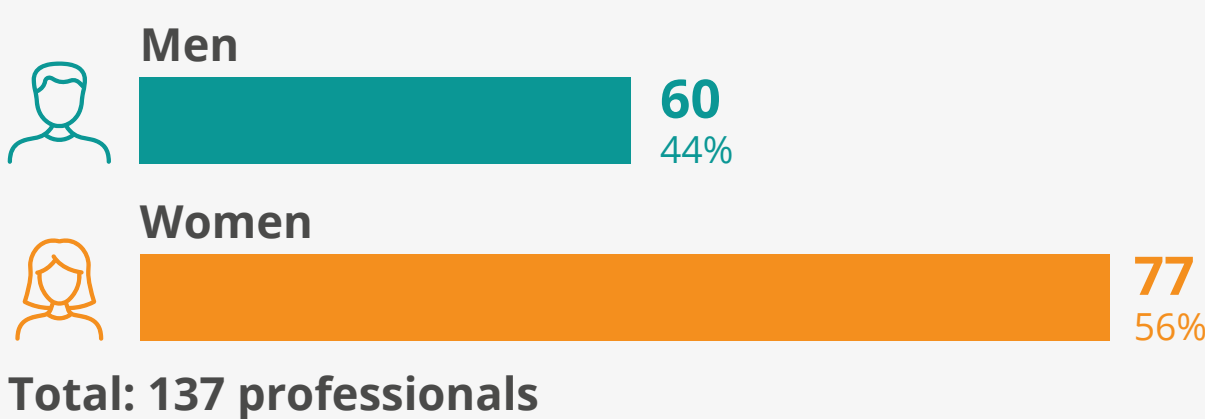
2023



2024



2025



New office

An important milestone in the year was the opening of our new office in Campos dos Goytacazes. The opening ceremony, held on July 29, 2025, was attended by our executive management, including CEO Emmanuel Delfosse, who highlighted the significance of this milestone and expressed his pride in seeing another chapter of our journey as a fully operational company.



RECRUITING AND SELECTION

In 2025, we implemented two important initiatives: we launched an internal job opportunities page on our intranet, giving employees priority access to open positions before they are advertised externally, and we adopted inclusive language in all job postings published on LinkedIn. Both initiatives reflect our commitment to developing internal talent and fostering diversity.



New hire and turnover rate¹

GRI 401-1

	Total hires Number of employees			New hire rate %		
	2025	2024	2023	2025	2024	2023
By age group						
Under 30	12	12	9	44%	50%	39%
30 to 50	11	15	22	11%	15%	23%
Over 50	1	0	2	7%	0%	18%
By gender						
Men	6	12	16	10%	19%	25%
Women	18	15	17	23%	21%	25%
By region						
Southeast	24	27	33	18%	20%	25%
	Total terminations Number of employees			Turnover rate %		
	2025	2024	2023	2025	2024	2023
By age group						
Under 30	3	5	5	11%	21%	22%
30 to 50	18	16	17	19%	16%	18%
Over 50	3	2	2	21%	20%	18%
By gender						
Men	10	12	13	17%	19%	21%
Women	14	11	11	18%	15%	16%
By region						
Southeast	24	23	24	18%	17%	18%

¹ Interns are not included in the calculations.

COMPENSATION AND BENEFITS

GRI 2-20 | 401-2

We provide compensation that is competitive with the market and informed by periodic salary benchmarking surveys. Our compensation policy is guided by equity, merit, and our commitment to attracting and retaining a diverse workforce. We provide equal base pay for women and men performing the same role. Differences in compensation are based solely on employees’ level of seniority and professional experience.

Variable compensation is tied to both corporate and individual performance, in accordance with our internal guidelines, and is reviewed as part of our performance management cycle.

Our compensation structure for members of the Boards of Directors and Executive Board includes base compensation, short-term performance-based incentives (such as bonuses and profit-sharing), and benefits, including life insurance. We periodically review our compensation structure to support merit-based advancement, maintain market competitiveness, and align executive incentives with business performance.

GRI 2-19



In 2025, we introduced the iFood Flexible Benefits Program for employees.

In addition to providing discounts and, in many cases, free food delivery, the program allows employees to use their benefit balance for either restaurant meals or grocery purchases, giving them greater flexibility to meet their household needs.



Other benefits include access to the following platforms:



TotalPass
(fitness centers and studios)



Avus
(medical consultations, diagnostic tests, prescription medications, dental services, and 24/7 telemedicine)



Starbem
(psychological and nutritional counseling)



Optum
(psychological, legal, financial, and social counseling services)

Our employee benefits package additionally includes:



Hybrid work allowance (GNAFlex)



Childcare allowance



Performance bonus for statutory executive officers



Birthday day off



Extended parental leave



Health and dental plans



Private pension plan (GNAPrev)



Personal Support Program



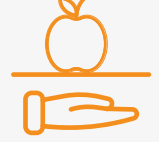
Profit sharing, for all direct employees



Life insurance



Short Friday for Mother's and Father's Day



Grocery vouchers



Holiday vouchers



WellHub (well-being platform)

Since 2022, we have adopted a hybrid work model that allows employees to work from home three days a week. This benefit continues to receive high ratings in our employee climate survey. **Through GNAFlex, we provide a monthly allowance to help cover employees' internet and electricity expenses while telecommuting.**

GNAPrev, our voluntary retirement savings plan, helps employees plan for their financial future. **At year-end 2025, 62% of our employees were enrolled in the plan, demonstrating strong employee participation and confidence in the program.**



Parental leave

GRI 401-3

	2025	2024	2023
Total number of employees that were entitled to parental leave	137	137	131
Men	60	64	63
Women	77	73	68
Total number of employees that took parental leave	9	11	13
Men	3	4	1
Women	6	7	2

Total number and rate of employees that returned to work in the reporting period after parental leave ended

GRI 401-3

	2025		2024		2023	
	Total	Return rate	Total	Return rate	Total	Return rate
Total number of employees that returned to work in the reporting period after parental leave ended	6	67%	11	100%	3	100%
Men	3	100%	4	100%	1	100%
Women	3	50%	7	100%	2	100%
	Total	Retention rate	Total	Retention rate	Total	Retention rate
Total number of employees that returned to work after parental leave ended that were still employed twelve months after their return to work	5	83%	10	91%	10	91%
Men	3	100%	4	100%	4	100%
Women	2	67%	6	86%	6	86%

VALUING PEOPLE

GRI 404-3

In 2025, our People Management team began implementing a new performance management model designed to provide greater objectivity, transparency, and focus on employee development.

The new model consists of two complementary components: a Target Cycle, focused on business results, and a People Cycle, focused on employee development.

The new approach places greater emphasis on expected behaviors, expands development opportunities, and strengthens our organizational culture. Because of this transition, we did not conduct performance previews under our previous model during 2025.

The Target Cycle was implemented in 2025, with all employees setting individual targets aligned with our corporate goals and the objectives of their respective business areas.

Beginning in 2026, the People Cycle will introduce **six core competencies**, each supported by observable behaviors that will benchmark our performance reviews.



To support the successful rollout of the new model, we established a transition period to help ensure consistent and effective application across the organization. **Key initiatives included:**

- **An eight-hour, in-person training program for leaders**, focused on developing an in-depth understanding of the new competencies and observable behaviors and on applying these concepts to support team development.
- **An online learning track for all employees**, presenting each competency in context with practical examples relevant to day-to-day work.

Beginning in 2026, the new model will be fully implemented, incorporating competency assessments and reinforcing our commitment to a culture that values performance, expected behaviors, and continuous development.

► Frequent and effective communication

Our internal communication channels play a strategic role in delivering clear, consistent, and accessible information to all employees. Through these channels, we align employees around our objectives and policies, recognize achievements, and reinforce the values and behaviors that underpin our organizational culture. The channels also support greater collaboration, participation and engagement, helping create a more connected and collaborative employee experience.

Learn about our internal communication channels:

GNA+



An intranet portal that serves as a one-stop-shop for news, corporate documents, and institutional information. It also provides access to official communications, the corporate events calendar, relevant content, and key business systems, including our Compliance Platform, GNA Academy, Cybersecurity Program, and Employee Portal.

GNA INFORMA



Our official corporate communication channel, used to distribute company news, announcements, and important guidance to all employees via email.

WALL NEWSLETTER



A curated selection of the main stories published in *GNA em Pauta*, displayed on bulletin boards located in common areas of our offices at Açu Port.

GNALL



A voluntary WhatsApp group that supports internal communications by sharing urgent announcements and reminders with employees.

GNA EM PAUTA



Our biweekly newsletter, distributed via corporate email, featuring the most important company news and institutional updates.

CORPORATE TV



Short news and informational videos displayed on monitors located in common areas of our offices in Rio de Janeiro, Campos dos Goytacazes, and Açu Port.

GNA MAIS PERTO



A private Instagram account for active employees that shares company news, campaigns, photos, videos, and event coverage. Participation is voluntary.



► Communication updates

In 2025, we continued to structure and enhance our internal communication channels. Drawing on the results of a voluntary internal survey conducted in 2024, we implemented an action plan throughout 2025 to strengthen, modernize, and better organize our internal communication channels, expand communications about the business, and foster stronger connections among employees.

As part of this initiative, we launched new pages on **GNA+**, consolidating information from key business areas into a single platform. Highlights include a **Diversity** page launched during our Compliance and Diversity Week together with a dedicated guide, as well as new **Occupational Health, Quality**, and **Administration** and **Services** pages that centralize information, guidance, and resources from these functions.



Leadership communication

Our leaders play an active role in ensuring that information critical to our business is shared across the organization. See how:

- **Executive Board Meetings**

Weekly meetings to discuss and align on strategic topics.

- **Sincronizar**

A monthly meeting that brings together middle and senior management to strengthen engagement with executive leadership.

- **Conectados**

A semiannual in-person event designed to strengthen integration and engagement among employees. Held as part of our mid-year and year-end celebrations, the event includes business updates, opportunities to visit our natural gas-fired power generation complex, and time for employees to connect and network.

- **Leadership Talks**

Quarterly in-person meetings with the Executive Board to provide updates on company developments and future outlook. Meetings are held at our Rio de Janeiro, Campos dos Goytacazes or Porto do Açu offices, with a live online broadcast.

- **Coffee with the CEO**

A quarterly discussion between our CEO and employees. Participants are selected through a voluntary registration and random drawing process, creating an opportunity to discuss strategic topics and share professional experiences.



Institutional communication

In addition to communicating with our employees, we maintain frequent and transparent communication with our external stakeholders. This is supported by an institutional and media communications plan and corporate communication channels, including our website and LinkedIn page. We also participate in industry conferences and trade events to strengthen our corporate profile and employer brand.



Website
www.gna.com.br



linkedin
linkedin.com/company/gnagasnaturalacu





► Recognition within and beyond the workplace



In 2025, we continued to run initiatives that recognize employees for their contributions and engagement. Through our Years of Service initiative, we recognized four employees who had completed five or more years with GNA. Each received a personalized commemorative shirt as a token of our appreciation.



Our Hacker Rangers cybersecurity program recognized the five employees who achieved the highest scores during the third training season. We also gave special recognition to winners from previous seasons who once again distinguished themselves in this year's program. The awards were presented during our year-end *Conectados* event, reinforcing its role as a celebration of employee achievements and recognition.

As part of our ongoing efforts to strengthen our organizational culture and recognize our people, *GNA em Pauta* introduced a new feature in 2025 called "Off the Clock." The column highlights employees' interests and activities outside the workplace through brief stories and photographs, helping foster camaraderie and stronger connections across our workforce.

TRAINING AND DEVELOPMENT

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

Investing in employee learning and development supports our continued evolution as an organization. Our initiatives build both hard and soft skills, preparing our teams to navigate evolving business challenges and adapt to changes in the energy sector. Our development programs also enhance employee engagement and retention by demonstrating our commitment to long-term career growth and professional development.

► Individual Development Plans (IDP)

Individual Development Plans (IDP) are one of our primary tools for supporting professional growth at GNA. They establish specific development objectives for each employee, whether to enhance performance in their current role or prepare them for future career opportunities. Employees develop their own IDPs, ensuring a sense of ownership of their learning journey. Each plan is then validated by the employee's manager to ensure alignment with business needs and development opportunities.



► Continuous improvement

The **GNA Academy** is our corporate learning platform, bringing together training titles on topics that are essential to our business. It offers courses and lectures covering environmental management, health and safety, emergency preparedness, and energy sector topics, along with supporting resources such as books, standards, articles, and reference guides.



In 2025, **Galena**, our education platform, celebrated its first anniversary. The platform provides employees with free access to online learning content and partnerships with leading educational institutions that offer tuition discounts of up to 80%.

Another initiative, **Engrenagem**, delivers lectures and training programs designed to build technical expertise, business knowledge, and soft skills. Our employees also share their expertise through in-person and virtual learning sessions held in Rio de Janeiro and at Açu Port, alongside presentations delivered by internal and external experts.

Interns sharing knowledge

In 2025, we introduced a new initiative as part of our Internship Program. Dubbed “Sharing Knowledge,” the initiative was designed to encourage interns to share experiences and contribute to the Group’s collective development. On a voluntary basis interns deliver presentations on topics in which they have expertise that are relevant to our business and organizational culture.



Average training hours per year, per employee

GRI 404-1

	Total hours Hours of training			Average training hours Hours of training		
	2025	2024	2023	2025	2024	2023
By gender						
Men	3,787.00	1,422.00	4,771.10	63.12	19.48	75.73
Women	3,428.00	1,068.00	12,871.39	44.52	17.80	189.29
Total	7,215.00	2,490.00	17,642.49	52.66	18.72	134.68
By employee category						
Senior management	546.00	117.00	176.50	60.67	13.00	22.06
Middle management	848.00	609.00	3,715.60	56.53	38.06	185.78
Coordination	734.00	455.00	5,184.70	73.40	41.36	370.34
Functional	5,087.00	1,309.00	8,565.69	49.39	13.49	96.24
Total	7,215.00	2,490.00	17,642.49	52.66	18.72	134.68

Leadership development

Leadership development programs prepare managers to address strategic challenges by strengthening leadership capabilities and reinforcing alignment with our culture and business objectives. They also support talent retention and the development of high-performing teams.

At GNA, we define leadership positions as coordinator level and above—i.e all employees with people management responsibilities. To support the development of our leaders, **GNA's Leadership Program—called “UP”—includes initiatives to develop leadership capabilities and a deeper understanding of our business. In addition, in 2025, selected members of our executive leadership team participated in a coaching and mentoring program.**





HUMAN RIGHTS

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

We reaffirm our commitment to human rights by respecting the fundamental rights of our employees, communities, suppliers, and business partners while working to mitigate the potential adverse impacts of our operations.

In 2024, our Human Rights Adverse Impact Assessment identified and prioritized GNA's potential positive and adverse human rights impacts using a methodology developed by the United Nations.

The assessment provided recommendations to mitigate potential risks. In 2025, we began developing an action plan to implement these recommendations over the coming years. Key initiatives included a Supplier Capacity Building Program to strengthen ESG capabilities in our supply chain ([see page 66](#)), and our work to manage risks related to gender-based violence ([see page 54](#)).



In 2025:

- No incidents involving child, forced labor or slave labor, or violations of the rights of traditional communities or indigenous peoples were reported.
- In 2025, 100% of GNA's corporate security personnel received human rights training.



Human rights in the power sector

We are a member of the UN Global Compact Network Brazil's Human Rights Working Group for the Electric Power Sector, which brings together 30 organizations to discuss the human rights impacts of energy sector operations. **In 2025, we participated in nine working group meetings and contributed to the development and publication of a Human Rights Due Diligence (HRDD) Guide.**

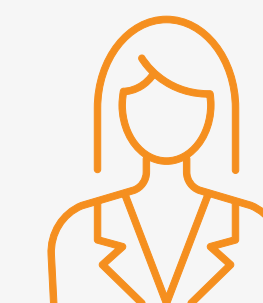
DIVERSITY & INCLUSION

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

We are committed to building a diverse and inclusive workplace for our employees and fostering inclusion in the communities where we operate. We believe that diverse backgrounds and experiences contribute to healthy and respectful relationships and a more resilient business.

Since the beginning of our journey, we have focused particularly on advancing gender equity in the workplace—a commitment that has delivered tangible results.

In 2025, we were recognized as the Best Workplace for Women in Brazil's Energy Sector among medium-sized companies, and ranked 10th nationally in the Great Place to Work® (GPTW) Women 2025 ranking. That same year, we celebrated the graduation of three students from the Associate Program in Electrotechnics at the Fluminense Federal Institute (IFF) in São João da Barra who had participated in our professional training program.



56%

of our workforce is made up of women.



32%

of our leadership positions are held by women.

We also participate in global initiatives that promote gender equality, including:



Women's Empowerment Principles (WEPs)

– A joint initiative of UN Women and the UN Global Compact that promotes gender equality and the elimination of discrimination against women.

Business Coalition for Racial and Gender Equity

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





Diversity Census

In 2025, we conducted the first edition of GNA's Diversity Census to better understand the demographic profile of our workforce and assess the level of diversity and inclusion in the workplace.

Based on self-identified information, the census generated valuable data to help guide our inclusion policies and identify opportunities for improvement. Going forward, we intend to conduct the census on a regular basis to measure our progress in advancing diversity over time.

Employees by employee category and gender

GRI 405-1

By employee category	2025				2024				2023			
	Total men	Total women	% men	% women	Total men	Total women	% men	% women	Total men	Total women	% men	% women
Senior management	8	1	89%	11%	7	1	88%	12%	7	1	88%	12%
Middle management	7	8	47%	53%	11	9	55%	45%	11	9	55%	45%
Coordination	8	2	80%	20%	10	3	77%	23%	11	3	79%	21%
Functional	37	66	36%	64%	36	60	38%	63%	34	55	38%	62%
Internship	5	9	36%	64%	4	13	24%	76%	7	9	44%	56%
Total	65	86	43%	57%	68	86	44%	56%	70	77	48%	52%
Total excluding interns	60	77	44%	56%	64	73	47%	53%	63	68	48%	52%

Workforce by employee category and age group

GRI 405-1

By employee category	2025 (total)			2025 (percent)			2024 (total)			2024 (percent)			2023 (total)			2023 (percent)		
	< 30	30 to 50	> 50	< 30	30 to 50	> 50	< 30	30 to 50	> 50	< 30	30 to 50	> 50	< 30	30 to 50	> 50	< 30	30 to 50	> 50
Senior management	0	5	4	0%	56%	44%	0	6	2	0%	75%	25%	0	7	1	0%	88%	12%
Middle management	0	12	3	0%	80%	20%	0	16	4	0%	80%	20%	0	16	4	0%	80%	20%
Coordination	0	9	1	0%	90%	10%	0	12	1	0%	92%	8%	0	12	2	0%	86%	14%
Functional	26	71	6	25%	69%	6%	24	69	3	25%	72%	3%	23	62	4	26%	70%	4%
Internship	14	0	0	100%	0%	0%	17	0	0	100%	0%	0%	15	1	0	94%	6%	0%
Total	40	97	14	26%	64%	9%	41	103	10	27%	67%	6%	38	98	11	26%	67%	7%

► Diversity and Inclusion Strategy

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

In 2025, we initiated a review and redesign of our Diversity and Inclusion (D&I) Strategy and development of our 2025–2027 Action Plan. The goal of the plan is to sustain D&I initiatives both within and beyond our organization while strengthening GNA's position as a leader in D&I in the energy sector.

The plan draws on our Human Resources Policy, Sustainability Policy, Diversity Manifesto, and Code of Ethical Conduct, as well as a benchmarking assessment of market best practices and inputs gathered through employee feedback processes.

Approved by the Executive Board, **the strategy is organized around six strategic priorities that guide our diversity and inclusion initiatives:**

- **Strengthen D&I initiatives** through awareness campaigns, education, training, communication channels, and programs.
- **Increase senior leadership engagement** in D&I initiatives and programs.
- **Provide clear D&I guidance** through policies that support expected behaviors and day-to-day practices.
- **Improve D&I metrics and monitoring** to measure progress and track continuous improvement.
- **Develop projects and programs** that promote diversity and inclusion both within and outside GNA.
- **Map, monitor, and encourage diversity and inclusion practices** throughout our value chain.

The plan also identifies the groups that are the primary focus of our initiatives to embed diversity and inclusion as a defining attribute of GNA's organizational culture:

- **Women**
- **Black people**
- **LGBTQIAPN+ community**
- **People with disabilities**

In addition to these priority groups, the plan takes an integrated approach that considers other social dimensions, including different generations and people experiencing social vulnerability. In 2025, we also established a new D&I governance structure that includes: executive sponsors, who validate the strategy and proposed initiatives; a working group responsible for recommending and implementing initiatives; and an Advisory Group, which guides implementation of the action plan, applying and disseminating D&I policies and practices.

Among the initiatives included in our 2025 calendar were **Purple August** (Brazil's national awareness campaign to prevent and combat violence against women), **Autism Awareness Month**, and observances marking **Black Awareness Day**, the **National Day of Struggle for Persons with Disabilities**, the **International Day of Afro-Latin American, Afro-Caribbean, and Diaspora Women**, **LGBTQIAPN+ Pride Month**, the **International Day of Women and Girls in Science**, **International Women's Day**, **International Volunteer Day**, and **Mother's Day**.

In 2025, we also held the first edition of Family Day, replacing our traditional Children's Day event with a broader celebration designed to include all employees, regardless of whether they have children.

Compliance and Diversity & Inclusion Week

In November, we expanded our annual Compliance Week to include diversity and inclusion for the first time, launching our inaugural Compliance and Diversity & Inclusion Week. During the event, we introduced the GNA Diversity and Inclusion Guide, which presents key diversity and inclusion concepts and is designed to build awareness and understanding among employees. We also launched a dedicated Diversity page on the GNA+ intranet.



► Gender-Based Violence (GBV) Risk Management Program

In 2025, we revised our Gender-Based Violence (GBV) Risk Management Program to strengthen our approach to preventing and responding to this risk across our facilities. The revised program places victims at the center of the process by ensuring empathetic listening, strict confidentiality, and safe, respectful support. It also seeks to protect victims from retaliation and promote a healthy and respectful workplace.

The revision also established clearer workflows for receiving reports, referring cases, and resolving incidents. It incorporated definitions aligned with governance and integrity best practices, making the process more transparent, efficient, and reliable, particularly in our relationships with contractors.

The program is based on our Code of Ethical Conduct, strengthening internal governance and coordination with contractors while establishing a systematic approach to data collection and ongoing monitoring to support continuous evaluation and improvement.

We reaffirm our commitment to cultural transformation and prevention, recognizing that addressing gender-based violence requires structural change to foster equitable relationships, respectful workplaces, and the elimination of discriminatory practices.

The revised program also establishes closer engagement with our contractors, including a targeted approach to oversight of prevention and response measures, such as obtaining information on critical and high-impact reports related to GNA facilities. The strategy includes initiatives to encourage education and cultural transformation, ensuring that this commitment extends throughout our relationships with contractors.

First established in 2019, our GBV Risk Management Program is integral to GNA's Integrated Management System (IMS). The 2025 revision was supported by a specialized external consulting firm and included internal and contractor assessments, a new communication and training strategy, and a standardized GBV management reporting model for contractors.



In 2025, the program was updated to reflect leading national and international practices. We established **eight guiding principles** that underpin the program:

Principle	Description
 Zero tolerance	For any form of gender-based violence, ensuring appropriate, proportionate, and effective responses, proper investigation, and accountability when necessary.
 Confidentiality and non-retaliation	Ensure confidentiality throughout the entire process and protect victims, whistleblowers, and witnesses against any form of retaliation.
 Proportionality and effectiveness	Ensure a response that is fair, appropriate to the seriousness of the conduct, and effective in restoring the work environment.
 Trauma-informed listening	Ensure safe and empathetic support for victims, being mindful of the impacts of trauma and obtaining consent at every stage.
 Victim-centered approach	Ensure that the victim's autonomy, safety, and dignity are prioritized in institutional decisions.
 Accessibility and effectiveness	Ensure broad access to whistleblowing mechanisms through accessible, safe, and reliable channels, with prompt, consistent, and effective responses.
 Awareness and engagement	Continuously run communication and engagement initiatives involving all GNA stakeholders and contractors to foster a culture of respect and encourage active participation in preventing GBV.
 Prevention and Capacity building	Act proactively to build an inclusive and respectful workplace through ongoing education, training, and awareness programs, ensuring that everyone understands their rights, responsibilities, and the institutional processes available.

Our **communication and training strategy** includes ongoing initiatives to raise awareness and engage our value chain in eliminating discriminatory practices, building a culture of respect, and encouraging active participation in preventing violence.

The program places an emphasis on prevention and capacity building, providing training programs and safe spaces for listening and discussion, ensuring that everyone understands the related workflows, their rights and responsibilities, and their roles in responding to and resolving instances of GBV.

Our key initiatives include annual awareness campaigns, safe environments for training and awareness activities, regular distribution of guides, videos, posters, and communications through bulletin boards, cafeterias, and digital channels, mandatory coverage of GBV during contractor onboarding, and enhanced support for our Whistleblower Channel through specialized training for agents.

Training for employees and contractors

In March, as part of our Women's Month communications campaign, we provided gender-based violence (GBV) training to: **125 participants** in four men's sessions and one women's session, including GNA employees and contractor personnel. All 15 invited leaders participated.



GNA's Purple August 2025 campaign provided GBV training to **200 participants** across six sessions: one session for strategic GNA personnel; one session exclusively for female employees of contractor companies; two sessions for male employees of contractor companies; one session for designated GBV ambassadors and first points of contact responsible for supporting victims; and one session for operators of complaint and Whistleblower Channels at contractor companies.



HEALTH, SAFETY AND WELL-BEING

GRI 3-3 (Material topics: Occupational health, well-being and safety; Operational safety) 403-1 | 403-3 | 403-4 | 403-6 | 403-7 | 403-8 | SASB EM-MD540a.4

We maintain a robust **occupational health, safety, and well-being management** structure that covers all employees, contractors, and activities under our responsibility. Our management system includes accident prevention initiatives, health and awareness campaigns, risk assessments, field inspections, and standardized safety tools. The system helps foster a culture that values our people and recognizes the importance of a healthy work-life balance.

All of our operational sites are covered by a **Risk Management Plan (PGR), Occupational Health Surveillance Program (PCMSO), and Workstation/Workplace Ergonomics Assessments (AEP/AET)**. These programs support compliance with Brazil's Regulatory Standards (NRs) by establishing systematic processes to identify workplace hazards and define appropriate control and mitigation measures. They also enable our occupational health and safety team to assess workplace impacts based on employees' exposure levels and the associated health effects.

We implement measures such as regular training, HSE induction training, occupational health campaigns, and emergency drills. We also provide on-site medical facilities and 24-hour ambulance services at our work locations.

We support employee well-being through our **Energizar program**, which is built around three pillars:



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



Health, safety, and physical well-being activities: exercise, 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.

In 2025, we launched a dedicated Occupational Health page on the GNA Sustainability Portal, bringing together strategic information, initiatives, performance indicators, best practices, educational content, and institutional campaigns related to employee health, safety, and well-being.

We also completed two phases of **Milhas de Saúde ("Health Miles")**, a gamified initiative designed to encourage exercise while promoting interaction among employees from different areas of GNA—combining the program's Physical and Social dimensions.



Our **Nutrition Program** completed its second cohort in 2025, with participants reporting improvements in their quality of life. The program provides employees with nutritional counseling and follow-up from a registered nutritionist, while also offering fresh fruit during the workday to encourage healthy eating between meals.

As a new initiative under our **Ergonomics program**, we introduced **15-minute chair massage sessions** in 2025 to help relieve muscle tension and discomfort from daily work activities. The program also provides ergonomic equipment for workstations—including mouse pads, footrests, and laptop stands—along with ergonomics guidance through GNA's communication channels and an annual ergonomics program supported by a specialized consulting firm.



Safety

GRI 403-1 | 403-2 | 403-4 | 403-7

At GNA, we follow internationally recognized guidelines and standards, as well as all applicable legal requirements in practices such as hazard identification and risk assessment, application of the hierarchy of controls for personal protective equipment (PPE) and collective protective equipment (CPE) based on available technologies, changes in working conditions, and the delivery of plain-language health and safety training.

We maintain control measures and internal standards to ensure that risks associated with our activities are identified, assessed, analyzed, managed, and mitigated before work begins, supporting the safe performance of planned tasks.

We conduct hazard assessments and project risk analyses to identify key hazards and determine the most appropriate mitigation measures based on existing controls.

The quality of our processes is ensured through measures that include implementing common internal standards for safe work practices, permit to work procedures, task safety assessments, lockout/tagout procedures, field inspections conducted by employees and leaders, HSE training policies, annual planning for emergency management activities, and standardization of policies and internal standards across the different companies operating at GNA's facilities.

During onboarding, all employees receive information about the hazards associated with their work, their right to refuse unsafe work, and the employee complaint channels and Whistleblower Channel available to them.



We maintain formal communication channels that allow employees to report hazards and hazardous situations, including complaint and Whistleblower Channels, suggestion boxes, safety meetings, and designated occupational safety representatives. We also maintain a program, called VAR ("Ver, Agir e Registrar, or "Observe, Act, and Document"), which encourages employees to identify and document unsafe situations and conditions in the workplace. When reports are submitted through non-anonymous channels, employees receive feedback on their concerns, are informed of the actions taken to address the reported issues, and are encouraged to continue reporting any new hazards that may arise.

Employees have the right to refuse to perform a task or work in situations they believe pose a risk to their health or safety without fear of retaliation or disciplinary action. When an employee exercises the right to refuse work, we take the necessary actions to address the identified safety concerns, ensuring that work resumes only when it can be performed safely.

Employee engagement is crucial to the development, implementation, and evaluation of our occupational health and safety management system. Employees are engaged through a variety of activities, including Quality, Health, Safety, and Environment (QHSE) Committees, Leadership Meetings, incident investigations, interviews conducted as part of ergonomic assessments, QHSE awareness campaigns, QHSE Leadership Walks, communication channels, risk assessments, Health, Safety, Environment, and Social Responsibility Discussions, emergency drills, the development of policies and procedures, and sharing lessons learned.

These processes help strengthen our safety culture by empowering our employees to actively contribute to a healthy and safe workplace.

► Safety Leadership Principles

In 2025, we took an important step forward in our strategy with the launch of the GNA Safety Leadership Principles. These principles serve as a guide for our efforts to promote safe behaviors among employees and contractor personnel.



These principles are based on internationally recognized safety standards and guidance, including those of IOGP, API, and CCPS, a leading technical reference for process safety management. The document also reflects lessons learned throughout our commercial operations.



SAFETY IS OUR FIRST AND FOREMOST VALUE

- Senior management is fully committed to safety as a prerequisite for our operations.
- We integrate safety into every decision we make.
- We establish and uphold high standards of safety.
- We celebrate our safety achievements.
- We care for one another and work to ensure the safety and well-being of everyone.
- We maintain chronic unease.



OUR WORKFORCE ACTIVELY PARTICIPATES IN SAFETY MANAGEMENT

- We empower our workforce to fulfill its safety responsibilities.
- We address human factors in safety management by making it easy to do the right thing and difficult to do the wrong thing.
- We foster a psychologically safe environment where people can raise safety concerns without fear of negative consequences.
- We respond promptly to workers' safety concerns.



HAZARD IDENTIFICATION AND RISK ANALYSIS UNDERPIN OUR SAFETY PRACTICES

- We proactively identify hazards and assess risks before beginning any task or project.
- We stop work and reassess risks whenever unexpected situations arise.
- We incorporate hazard identification and risk assessment into our management of change process.
- We integrate hazard identification and risk assessment into emergency, crisis, corporate risk, and business continuity management.



OPERATIONAL DISCIPLINE IS A CORNERSTONE OF OUR SAFETY CULTURE

- We perform our work with care, responsibility, and a full understanding of the risks involved.
- We strictly follow established procedures and safe work practices.
- We ensure that all work is performed with appropriate resources and qualified personnel.
- We require the same level of operational discipline from our contractors.



WE ENSURE OUR PEOPLE AND FACILITIES ARE PREPARED FOR EMERGENCIES

- We develop emergency plans addressing the hazards and risks associated with our activities.
- We involve competent people in emergency preparedness and response.
- We regularly conduct emergency response training and drills.
- We evaluate and improve our emergency response capabilities based on lessons learned from drills and real-world events.



WE LEARN FROM INCIDENTS AND NORMAL WORK

- We watch for weak signals to prevent safety incidents.
- We investigate incidents to determine their causes and prevent recurrence.
- We share lessons learned to strengthen safety across our operations and with our stakeholders.
- We learn from day-to-day work to continuously improve our processes and practices.
- We document lessons learned in a knowledge database for future reference.

► **Life-Saving Rules**

In 2025, we launched our Life-Saving Rules for operations, establishing the principles that guide our safety practices. Aligned with IOGP standards, the nine rules are designed to help prevent incidents in industrial and high-risk environments.



Beginning in 2026, the life-saving rules will be incorporated into monthly Safety Meetings featuring practical examples and reinforcing the role of leadership in applying these essential practices. We will also launch an ongoing communication campaign focused on the nine Life-Saving Rules.



1. BYPASSING SAFETY CONTROLS

Obtain authorization before overriding or disabling safety equipment, deviating from procedures, or crossing a barrier.



2. CONFINED SPACE

Obtain authorization before entering a confined space. Confirm energy sources are isolated, the atmosphere has been tested and is monitored, the required safety equipment is available, an attendant is standing by, and a rescue plan is in place.



3. DRIVING

Follow safe driving rules by wearing your seat belt, observing speed limits, never using mobile phones or other devices while driving, remaining well rested and fully alert, and following journey management requirements.



4. ENERGY ISOLATION

Before work begins, verify isolation and zero energy, ensuring that all energy sources are isolated, locked, and tagged.



5. HOT WORK

Control flammables and ignition sources. Confirm that flammable materials have been removed or isolated and, when starting hot work in a potentially explosive atmosphere, ensure that gas testing has been completed and that gas levels are monitored regularly.



6. LINE OF FIRE

Keep yourself and others out of the line of fire by avoiding exposure to moving objects, vehicles, pressure releases, and dropped objects. Establish and obey barriers and exclusion zones, secure loose objects, and report potential dropped-object hazards.



7. SAFE MECHANICAL LIFTING

Plan lifting operations and control the area. Confirm that the equipment and load have been inspected and are fit for purpose. Operate only equipment you are qualified to use, establish and obey barriers and exclusion zones, and never walk under a suspended load.



8. WORK AUTHORISATION

Work with a valid permit when required. Ensure you are authorized to perform the work, confirm that hazards are controlled and that it is safe to start, and stop and reassess if conditions change.



9. WORKING AT HEIGHT

Protect yourself against a fall when working at height by inspecting your fall protection equipment before use, securing tools and work materials to prevent dropped objects, and remaining continuously tied off to an approved anchor point whenever you are outside a protected area.

GNA's management system ensures strict compliance with legal, environmental and social requirements. This governance system is supported by continuous improvement, training, and a rigorous process for identifying and assessing risks, reinforcing safety as a shared responsibility across the organization.

No objective should ever be pursued at the expense of safety. Safety is one of our greatest assets. If there is any concern about safety, work must be stopped. No one should feel discouraged from raising concerns or stopping a task to reassess the situation.

In 2025, we published a Crisis Management Plan establishing guidelines on managing potential crises that may affect our company, including reputational crises and other situations requiring a robust response. Together with our Crisis Management Portal—a central repository of guidance documents and forms—the plan completes the restructuring of our existing processes to support a faster and more effective response.



► Safety and incident/accident management

GRI 403-2 | 403-9 | SASB IF-EU320a.1

Our incident investigation process is designed to identify root causes, assess associated risks, and implement corrective actions to prevent recurrence. Incidents are recorded through a Preliminary Incident Report (NPI) as soon as they occur. Based on the preliminary assessment of the event, the relevant department head establishes an **Incident Investigation Committee** depending on the incident's actual and potential severity as determined using the relevant incident classification methodology. The committee's composition is determined by the incident classification and always includes the individual responsible for leading the investigation.

The investigation team develops three levels of recommendations to prevent and mitigate accidents and incidents: immediate technical recommendations to prevent accidents; recommendations to eliminate hazards; and recommendations to improve the management system.

Based on the identified root and contributing causes, we implement corrective and preventive actions to restore safety in the affected area and normal operating conditions, prevent recurrence, review objectives and targets, conduct awareness training, improve working conditions and processes, review and develop procedures, and share lessons learned.

Based on the investigation findings, corrective actions are proposed to eliminate or reduce risks, prioritizing controls at the source, followed by engineering controls, administrative controls, and the use of personal protective equipment (PPE).



• 3,242,774 hours

worked without a lost-time injury since the start of operations at GNA I (LNG Terminal, Transmission Line, and Power Plant)

• 20,932,832 hours

worked without a lost-time injury throughout the construction of GNA II (Power Plant, Substation, and Transmission Line)

• 206,152 hours

worked without a lost-time injury since the start of operations at GNA II (Power Plant, Substation, and Transmission Line)

Performance indicators are compiled weekly and reported to the Executive Board. They are also reported monthly to the appropriate advisory committee and quarterly to the Board of Directors. Our QHSE team closely monitors all performance indicators, conducting periodic reviews to identify opportunities for improvement and define response strategies.

We follow the International Finance Corporation (IFC) Performance Standards and the World Bank Group Environmental, Health, and Safety (EHS) Guidelines. Although we do not yet hold ISO 9001, ISO 14001, and ISO 45001 certifications, our management system has been structured in accordance with these standards and covers all employees and contractors.

In 2025, we recorded no fatalities or serious injuries involving employees or contractors. We also recorded no fatalities or lost-time cases resulting from occupational illnesses involving employees or contractors. GRI 403-10

Contractors

GRI 403-9

	2025		2024		2023	
	No.	Rate	No.	Rate	No.	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	4	2.17	10	1.21	17	1.63
Number of hours worked	1,838,640		8,242,047		10,448,833	

► Emergency preparedness

In 2025, we restructured our emergency response drill methodology around the Homeland Security Exercise and Evaluation Program (HSEEP). **The methodology now includes seven types of progressive drills organized into two categories:**



Desktop-based:
discussions of emergency scenarios and response procedures.



Operations-based:
drills involving field activities.

Drill planning and execution now leverage Artificial Intelligence (AI) to enhance realism. For example, during a nighttime drill, our QHSE team used AI-generated video to simulate an explosion followed by a fire at a transformer in the GNA II Power Plant, increasing the realism and perceived severity of the emergency scenario.

Our 2025 program included 11 emergency response drills. These drills simulated complex, multidisciplinary scenarios, including ISPS Code events, severe weather, a high-voltage transformer fire, rescue and evacuation of an injured person aboard the FSRU *BW Magna*, a natural gas leak in the turbine enclosure, failure of the steam turbine (ST-10) oil sealing system, a man overboard incident, an event involving the Marine Loading Arms (MLAs) at the LNG Terminal, a vegetation fire at the Custody Transfer Station (CTS), activation of the Individual Emergency Plan (PEI), and crisis management related to cyberattacks.

Our Emergency Management Working Group includes members of **GNA's Emergency Response Team** and companies participating in the **Açu Port Mutual Aid Plan (PAM)**. Aligned with our business continuity guidelines, the working group manages a strategic program that includes training, methodology workshops, communication workflows, emergency response drills, and implementation of new technologies



Drill planning

In February 2025, we hosted a workshop on the fundamentals, principles, and planning of emergency response drills with companies participating in the **Açu Port Mutual Aid Plan (PAM)**. **The workshop aimed to improve preparedness for events requiring activation of the mutual aid plan.**

We also supported the PAM by providing training on specialized software used for planning and responding to hazardous materials emergencies. The training focused on modeling and mapping risks associated with the dispersion of toxic or flammable plumes resulting from chemical releases.

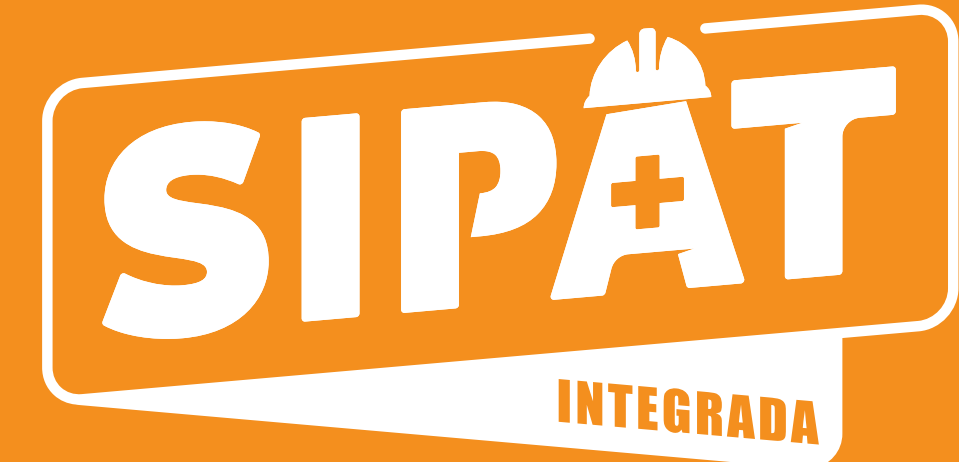
► Safety training

GRI 403-5

We provide ongoing occupational health and safety training for employees, contractors, and suppliers. The process begins during onboarding, when participants receive training on safety procedures and defensive driving. Our QHSE team provides detailed information on the risks associated with each facility and activity, the corresponding protective measures, and the guidelines and responsibilities established under our QHSE Management System.

Training is delivered in accordance with a role-based training matrix that includes scheduled updates and refresher courses. In 2025, we delivered training for our operating sites on topics including Regulatory Standards (NRs), the Volunteer Fire Response Team (BVI), Marplot and ALOHA, Incident Command System (ICS) 100 and 200, and other occupational health and safety topics covering applicable legal requirements and internal standards. In total, we delivered 44 hours of training to 186 participants.

The GNA Academy platform continues to serve as an ongoing learning channel, where all training sessions are recorded and made available to employees via streaming, including courses on occupational hazards and critical activities. Continuous access helps participants level up their skills. Participation is open and free of charge for employees and contractor personnel, and all content is delivered in plain language.



SEMANA INTERNA DE
PREVENÇÃO DE ACIDENTES DO TRABALHO

SIPAT and Process Safety Week

In 2025, our Internal Occupational Accident Prevention Week (SIPAT) was held jointly at our Rio de Janeiro office and the Açu Port facilities. Centered on the theme of balancing physical and mental well-being with our offline and digital lives, the event featured presentations and activities on the importance of physical activity, nutrition, and sleep quality. The program also covered the responsible use of technology and social media, balance between personal and digital life, information security, and the Pink October breast cancer awareness campaign.

In 2025, we held the second edition of Process Safety Week, a company-wide event dedicated exclusively to process safety. Throughout the week, we delivered training on process safety culture, performance indicators and targets, hazard identification and risk assessment, human factors, and leveraging Artificial Intelligence (AI) in process safety.



The GNA Team

Recruiting and Selection

Compensation and Benefits

People Development

Training and Development

Human Rights

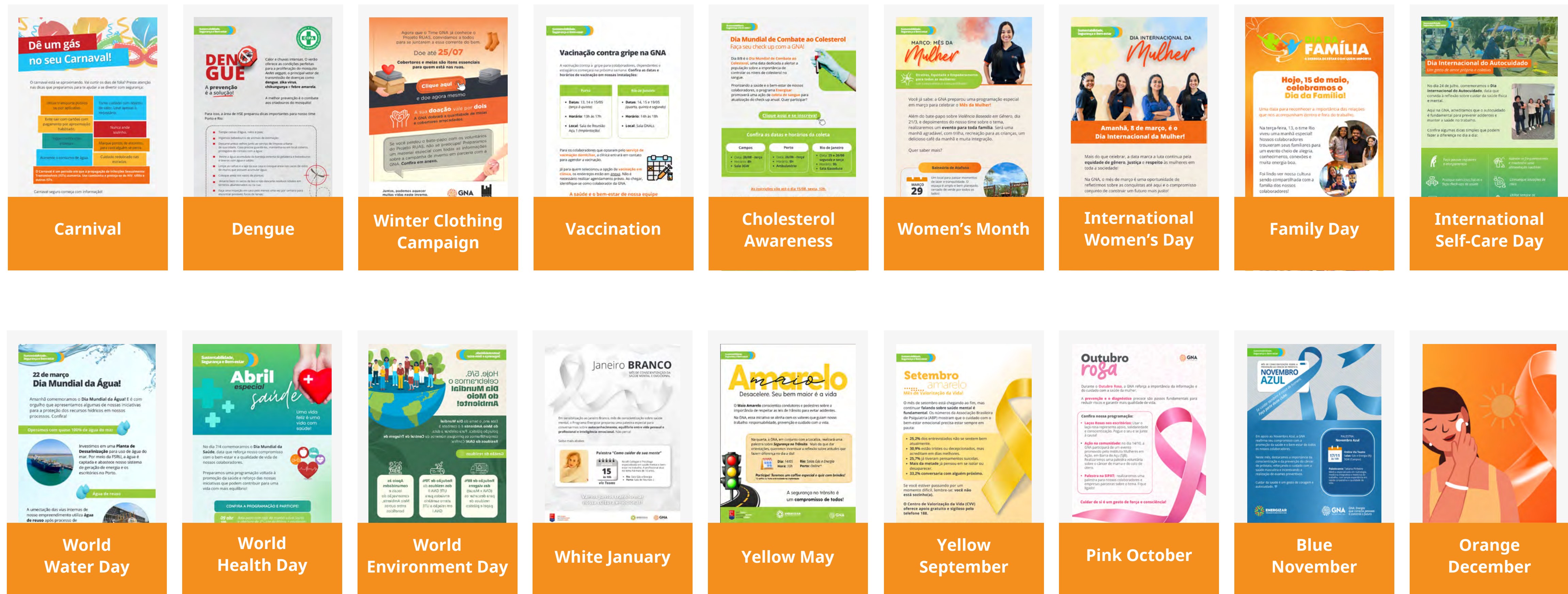
Diversity and Inclusion

Health, Safety and Well-being

Sustainable Procurement

► Campaigns

We maintain an ongoing calendar of internal campaigns designed to raise employee awareness of health, safety, environmental, and social responsibility topics. **Below are some of the key campaigns and communication initiatives carried out in 2025:**



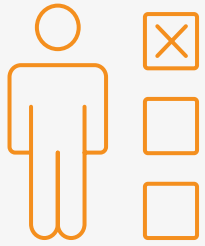
SUSTAINABLE PROCUREMENT

GRI 2-6 | 3-3 (Material topic: Sustainable procurement) | 203-2 | 308-2 | 414-2

We take a transparent and responsible approach to procurement, ensuring that social and environmental considerations are incorporated into every stage of purchasing materials and services.

We implement rigorous processes to ensure that our suppliers share our ethical, social, and environmental values. Before establishing any business relationship, we conduct comprehensive compliance and risk assessments. We evaluate each supplier's legal and reputational history, with a particular focus on criminal, labor, and environmental matters. Our objective is clear: to maintain a supply chain that is free from corruption and aligned with best governance practices.

During supplier screening and selection, we conduct background checks to verify that companies meet our legal, financial, reputational, technical, and commercial requirements.



100% of suppliers undergo environmental and social risk assessments and due diligence.

Compliance with our sustainability standards is a mandatory condition, and all contracts are governed by non-negotiable requirements, including:

-  **Human Rights**
Zero tolerance for child labor and a commitment to ensuring that all workers are legally employed.
-  **Health and safety**
Strict compliance with occupational health and safety requirements to protect the people who make our operations possible.
-  **Data protection and anti-corruption**
Protection of privacy and ethical conduct in all business transactions.
-  **Environmental and social responsibility**
Alignment with our environmental conservation objectives and positive social impact commitments.

GNA's procurement process is governed by the following internal standards:

- ▶ **Local Procurement Plan**
LPP (GNA-PLA.SUP.001), periodically revised
- ▶ **Procurement Policy**
(GNA-NOR.SUP.001)
- ▶ **Procurement Procedure**
(GNA-PRC.SUP.001)



We continuously monitor our supply chain through desktop audits, including monthly, sample-based reviews of labor obligations to help safeguard the dignity and rights of employees and mobilized contractor personnel. We also use a Socioenvironmental Criticality Matrix to segment our supplier base and identify category-specific risks.

This enables us to develop tailored mitigation plans that protect our reputation and support

responsible business continuity.

In 2025, our supply chain included 530 suppliers. These suppliers provide materials—including equipment for our power plants, LNG terminal, transmission lines and substations, IT infrastructure, and office supplies—as well as specialized services such as auditing, communications, consulting, engineering, facilities management, and legal services.



► Sustainable Procurement Program

In 2025, our Procurement team advanced the automation of internal processes to improve efficiency, streamline procurement activities, and ensure information integrity and compliance. We also continued the second phase of our **Supplier Management Program**, with a particular focus on developing supplier assessment requirements for procurement categories in the **Strategic quadrant**.

Supplier Management Program Quadrants

- **Strategic** – 77 procurement categories
- **Leverage** – 39 procurement categories
- **Bottleneck** – 29 procurement categories
- **Noncritical** – 39 procurement categories

In 2025, we evaluated 10 suppliers with contracts in the Strategic quadrant using GNA's existing supplier assessment model to determine their level of service or material performance. Suppliers are classified into one of four performance tiers. These rankings may be considered in future procurement processes and contract renewals, benefiting suppliers with stronger performance.

In 2026, we plan to expand the number of supplier assessments and enhance the process by requesting action plans from suppliers ranked in the three lowest performance tiers.

Assessment requirements are organized into three categories:

- **Technical requirements** – Requirements that demonstrate a supplier's technical capability to provide the relevant materials and services to GNA.
- **Risk requirements** – Requirements used to mitigate category-specific risks, including environmental and social risk; insurance; the Brazilian General Data Protection Regulation (BR GDPR) and information security; compliance; QHSE, and information technology (infrastructure and cybersecurity).
- **Basic requirements** – Minimum requirements for suppliers to do business with GNA, including an appropriate CNAE classification for the procurement category, tax clearance certificates, and screening against blacklists related to modern slavery, discrimination, environmental matters, and compliance.

The program also included a review of our Procurement team's key internal performance indicators to develop a framework comprising 26 indicators, all of which are tracked through a dashboard that consolidates the underlying information.

Following this stage, we began the supplier screening process. As of year-end, we had **screened 91 suppliers**, covering 54 strategic procurement categories, each with at least one supplier approved to do business with GNA.

The third phase of the program will begin in 2026 and will focus on completing the qualification requirements for all Bottleneck procurement categories and approving at least one supplier in each category. To improve the procurement process by increasing competition and supporting contingency planning, we will approve at least three suppliers for each Strategic procurement category whenever an exclusive supplier is not required. Beginning in 2026, our goal is for procurement within the Strategic quadrant to be conducted exclusively with approved suppliers.

The program is expected to be completed in 2028, with qualification requirements established for all four procurement quadrants and all suppliers qualified. These requirements will support supplier performance assessments, and only companies pre-approved under these criteria will be eligible to participate in GNA bidding processes and requests for quotation. The same criteria will also be applied to existing suppliers to track performance throughout the duration of their contracts.

Our goal with the program is to improve procurement efficiency and mitigate supply chain risks by strengthening oversight of the environmental, social, governance, financial, and technical impacts associated with our suppliers.

We also implemented a new data governance platform to better manage material and service records and make it easier for employees to search for and request these items. During implementation, we reviewed and cleansed more than 5,000 existing records.

We also completed implementation of a procurement process checklist that supports buyers by helping ensure that all required compliance steps are completed, enhancing traceability and transparency throughout the procurement process.

To support these activities, we developed G.NIA Procurement, an AI-powered virtual assistant that helps users complete forms, navigate procurement systems, follow procurement workflows, and access current procedures.

The initiatives completed in 2025 are expected to improve efficiency while establishing a robust documentation basis to support supplier management across GNA.

► Local sourcing

GRI 204-1

Our Local Procurement Plan is designed to develop local suppliers by increasing both the number and value of local contracts while supporting regional economic development through assessment and monitoring tools. Results are reported monthly to our Social Responsibility team.

We define local suppliers generally as those located within our direct area of influence: São João da Barra and Campos dos Goytacazes. We also distinguish suppliers located in other municipalities in the Northern Rio de Janeiro region that are classified as our Tier 1 area of influence: Carapebus, Cardoso Moreira, Conceição de Macabu, Macaé, Quissamã, São Fidélis, and São Francisco de Itabapoana. All other municipalities in the State of Rio de Janeiro are classified as within our Tier 2 area of influence.

In 2025:

15.5% of our suppliers were based in Campos dos Goytacazes and São João da Barra.

56.3% of total supplier spend went to local suppliers, an increase of more than 300% compared with the previous year. This increase was primarily driven by the GNA II Power Plant's execution of a 25-year agreement with a local supplier for the use of the North Jetty, the site of the LNG Terminal's berthing jetty, with the supplier based in São João da Barra.

► Supplier Training Program

In 2025, we delivered two modules of the second edition of our Supplier Training Program, designed to strengthen the capabilities of micro, small, and medium-sized suppliers and potential business partners, with a focus on ESG topics.

- **First module**

Completed during the first quarter, the first module included nine health and safety training sessions. This module benefited 30 business owners, addressing the importance of protecting the safety of employees, contractors, and local communities.

- **Second module**

The second module covered topics including human rights, compliance, and data protection. Participants received guidance on integrating human rights into internal practices and relationships with employees, communities, and business partners. The module also addressed integrity, risk management, compliance, and the Brazilian General Data Protection Regulation.

To improve regional competitiveness, a portion of the program's places was reserved for suppliers from São João da Barra and Campos dos Goytacazes, supporting the growth of local businesses and expanding opportunities within GNA's supply chain.

This edition of the program provided free training to more than 70 companies through online courses delivered by the same specialists who train our employees.



RESPONSIBLE AND SHARED VALUE



Related ESG Pillar:

S (social)



Material topics covered:

Economic contribution and local development;
Transparency and stakeholder engagement



Integrated Reporting capitals:

Social and Relationship



RESPONSIBLE AND SHARED VALUE

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

Building strong, long-term relationships with customers, suppliers, investors, educational and research institutions, local associations, charities, and the communities where we operate is essential to achieving our sustainable development objectives. Transparent and ethical relationships strengthen our corporate reputation and build trust in our brand.

GNA's business strategy is designed to create shared value by aligning our business objectives with broader social goals. We keep the communities where we operate informed about our activities and the associated impacts and risks of our business.

We support economic growth alongside social well-being through initiatives that advance health, safety, and human rights while driving local development through income opportunities and the development of regional suppliers.

Our approach is guided primarily by our Social Investment, Local Procurement, Local Hiring, Emergency Response, [Stakeholder Engagement](#), Security Management, and [Community Grievance Mechanism](#) plans, as well as our Land Management Standard.



STAKEHOLDER MATRIX

GRI 2-29 | 3-3 (Material topic: Economic contribution and local development)

Our [Stakeholder Matrix](#) has been developed based on Environmental Impact Assessments, participatory social and economic assessments, and studies on artisanal fishing and land-related issues conducted before and during the development of our thermal power plants and other assets. We update the matrix every six months based on stakeholder engagement conducted by our team.



A management tool that maps and prioritizes the stakeholder groups that influence our company or are affected by our activities, helping define engagement strategies for each group while optimizing resources and supporting effective stakeholder engagement.

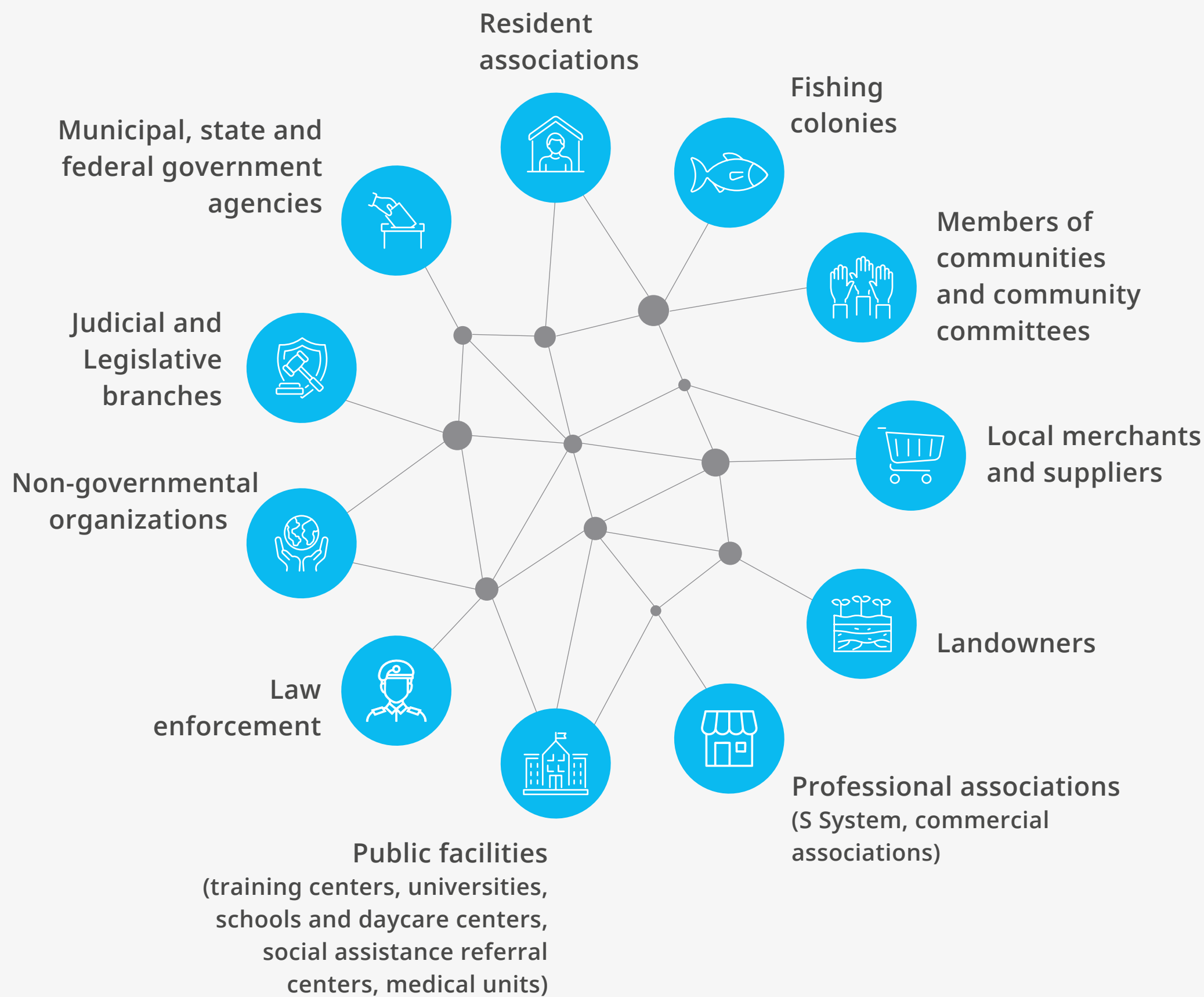
The matrix intersects stakeholder influence and decision-making power with potential impact, helping to prioritize stakeholders and define engagement strategies. This enables us to accurately identify the level of risk associated with each stakeholder group and tailor our engagement approach.

Our [Stakeholder Engagement Plan](#) outlines the actions and initiatives we undertake to build mutually beneficial relationships with stakeholders in locations that are strategically important to GNA. The plan is dynamic. Whenever a new stakeholder is identified, the matrix is updated to reflect local conditions. Thus, stakeholder engagement is an ongoing process.

Our stakeholder engagement structure includes a Community Relations team, free communication channels (Talk to GNA and newsletters), a dedicated facility for training, meetings, and public service (“Dialogue Space”), environmental education campaigns, a fisheries management and support program, as well as community meetings and perception surveys.

We engage our employees in volunteering initiatives and awareness campaigns. We also support local partners through donations and social investment initiatives. Stakeholder engagement is managed by our Social Responsibility team in a way that ensures transparency and builds trust over time.

Stakeholder Matrix



Our engagement activities are tailored to the construction and operational phases of our ventures, with a focus on:

- Establishing the environmental and social rapport to support our Social License to Operate.
- Communicating our environmental, social, and operational activities.
- Prioritizing affected communities and vulnerable groups.
- Sharing information in a transparent and accessible manner.
- Promoting sustainability policies and mechanisms.
- Providing the means for safe participation in activities involving potential risks.
- Empowering community representatives to participate in decision-making related to social projects.

Priority stakeholder groups

Stakeholders who are vulnerable or may be adversely affected by our activities are treated as priority groups in our stakeholder engagement and social investment initiatives. We also hold annual community meetings with strategic stakeholder groups to present results, share our plans, and provide opportunities for discussion and questions.

► Perception Survey

We conduct an **annual Social Perception Survey** to understand community perceptions of our presence, activities, and impacts. The results are used to refine our stakeholder engagement strategy and identify priority topics to help strengthen relationships. The survey also evaluates the effectiveness of our communications and measures community awareness of and satisfaction with the initiatives included in the plan. [GRI 2-29](#)

In 2025, 667 residents from the 13 communities included in the survey area in the municipality of São João da Barra completed the quantitative survey. Of total survey respondents **50.8% said they were familiar with GNA**—an increase of 20 percentage points compared with 2024—**with respondents giving the company an average rating of 8 out of 10. 41.6% of respondents gave GNA the highest possible rating of 10.**

2025 Perception Survey



667
respondents



13
locations



50.8%
were familiar
with GNA



8/10
average
rating



COMMUNITY ENGAGEMENT AND INITIATIVES

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

The development of thermal power plants such as ours generates a range of benefits for local communities, but it can also affect daily life and the environment. To support responsible operations, we conduct environmental and social assessments, hold public meetings, and have carried out a participatory assessment to understand local needs and incorporate them into our business objectives. We also implement ongoing measures to mitigate and monitor environmental and social impacts.

We generate significant indirect economic impacts in the areas where we operate, particularly by boosting the local and regional economy. Positive impacts include employment opportunities for local workers, contributing to income generation and the development of local capabilities; engaging local suppliers and contractors, which supports the growth of small and medium-sized businesses and the flow of wealth within the regional economy; and taxes, fees, and other government revenue, which may be invested in infrastructure, public services, and social programs.

We also recognize potential indirect negative economic impacts, including temporary pressure on local infrastructure and public services during periods of increased activity, temporary increases in the cost of goods and services resulting from higher demand, and the economic dependence of certain suppliers or sectors on our activities. We monitor these impacts and incorporate them into our planning as we seek to implement mitigation measures and support more balanced and sustainable long-term economic development.



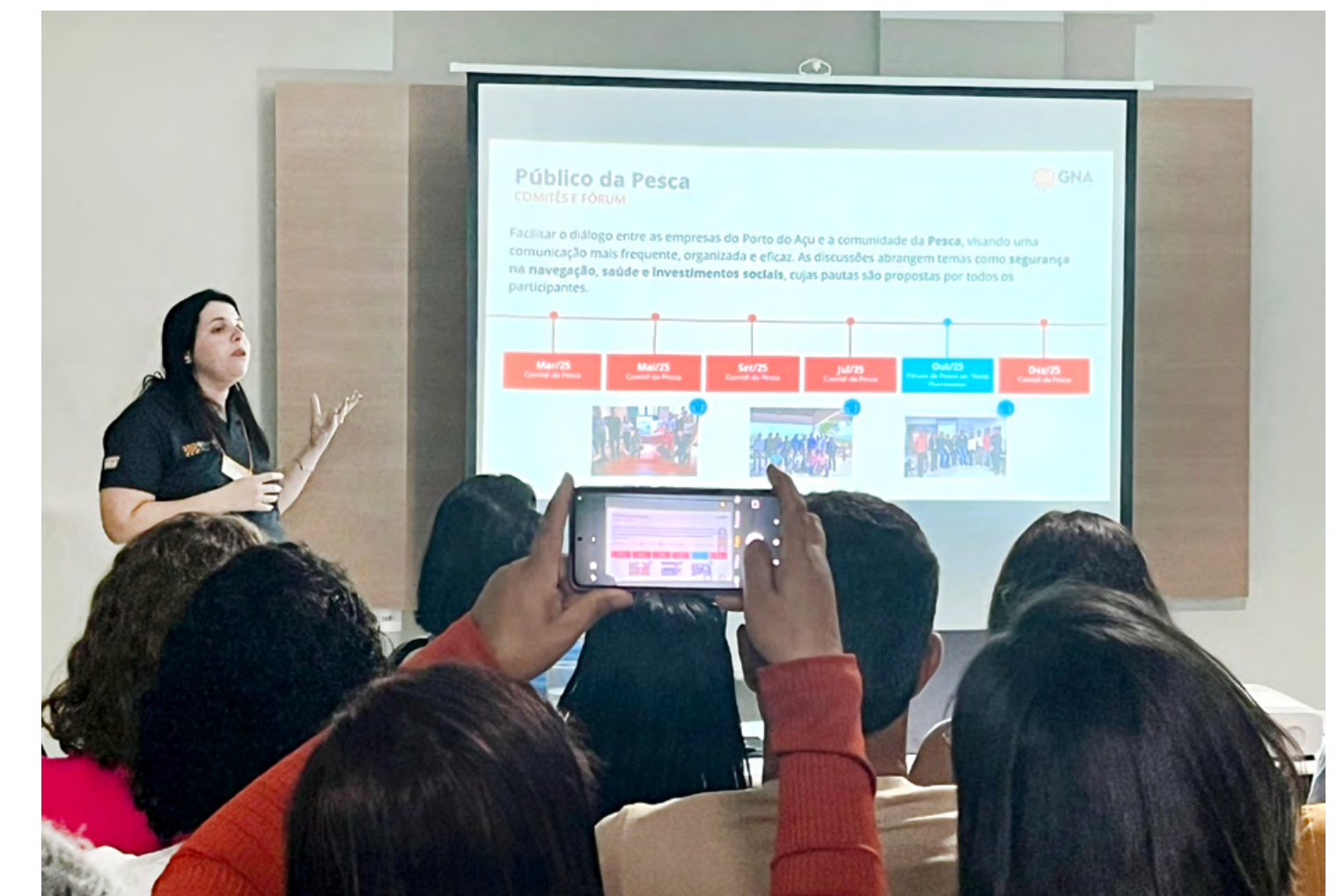
All our operations undergo environmental and social impact assessments. Each of our projects was developed only after completing a three-phase environmental licensing process, including submission of Environmental Impact Assessments and the holding of public hearings with the environmental authority. We also present our principal impacts, programs, and projects at our annual Community Meeting (see below).

Before launching our social investment projects, we also conducted a participatory assessment to identify the principal needs of local communities and integrate them into our strategic objectives.

► Community Meetings

Since 2019, we have held an annual Community Meeting, bringing together GNA and representatives of local communities and government authorities. The event provides an opportunity to report on our activities, present our environmental and social initiatives, and share our plans for the following year. [GRI 2-29](#)

In 2025, we held our **7th Community Meeting** over a single day, bringing together the municipal government of Campos dos Goytacazes and the six districts of São João da Barra in a unified program designed to enhance the quality of discussions. Our team, community members and leaders, and representatives of social initiatives and government authorities came together to exchange ideas, feedback, and suggestions that will inform our activities in 2026.



► Community Communication Channels

We maintain a toll-free telephone line, a website, and an email address as communication channels for local communities. Together, these contact methods make up the "Talk to GNA" channel. Since 2019, we have received 317 submissions through these channels. **Of these, 63 submissions were received in 2025.** [GRI 2-25](#)

In 2025, we discontinued our Suggestion Box after an assessment showed that it was used infrequently. Our Newsletter became a semiannual publication and continues to be distributed through WhatsApp and in print.



TALK TO GNA

Talk to GNA is operated by an independent company, ensuring complete confidentiality for anyone submitting concerns.

0800 591 2094

Toll free

Website

canalconfidencial.com.br/dialogocomacomunidade

E-mail

gna@canalconfidencial.com.br

Community members may also reach us at the **GNA Dialogue Space**, located at Rua Ilda Moreira Gomes, 281, Cajueiro, São João da Barra (Rio de Janeiro), where we hold workshops, training sessions, and community meetings. At the request of the Rio de Janeiro State Environmental Institute (INEA), service hours at this location were changed to Monday through Friday, from 9:00 a.m. to 4:00 p.m. We also use WhatsApp to maintain close communication with community leaders.

► Volunteering Initiatives

Our Volunteering Program has continued to grow and now engages approximately 70 employees, supported by match funding from GNA to increase impact and encourage participation. In 2025, our Volunteering Program participated in three initiatives.

In January, our corporate volunteers organized a back-to-school movie event and distributed school supply kits to **200 children** supported by the Sementes de Amor NGO in São João da Barra. For this initiative, **GNA matched the amount raised.**

Before the start of winter, we organized an employee donation drive to **collect blankets and clothing and assemble winter kits**, which were distributed to people experiencing homelessness by Projeto RUAS ("Street Outreach Program") in Rio de Janeiro. GNA matched the quantity of materials collected, and our volunteers helped distribute the kits.

Together with Abraçu—Açu Port's volunteer program, which brings together companies from the industrial and port complex—we participated in a **drive to collect toys** that were donated to children in Barra do Açu on International Volunteer Day.



► Relations with Fishing Communities



We engage with local fishers through a **Fisheries Committee** that includes leaders from the Z-2 (Atafona), Z-19 (Farol de São Tomé), and Z-1 (São Francisco de Itabapoana) fishing communities; representatives of companies operating at Açu Port (GNA, Porto do Açu, Ferroport, Vast, and EFEN); and a consulting firm that specializes in community engagement and meeting facilitation.

The committee meets every two months, with these meetings supporting the organization of the annual Northern Rio de Janeiro Fisheries Forum. In 2025, we participated in the forum's third edition, which focused on environmental licensing. During the event, companies and government authorities met with fishing community leaders to hear about their challenges, needs, and vulnerabilities and to share information on topics related to fishing.

Our engagement with fishers also includes a Fish Landing Monitoring Program that monitors commercial fishing activities daily and prepares monthly reports covering Açu Port's area of influence. The program collects and analyzes fleet fishing statistics, including catch volumes and fishing effort, and evaluates the environmental and social impacts of port activities on marine commercial fishing.

SOCIAL INVESTMENT

GRI 3-3 (Material topic: Economic contribution and local development)
| 203-1 | 203-2 | 413-2

We take a proactive, company-led approach to social investment through which we seek to expand sustainable opportunities in our communities. At GNA, our social investment approach is aligned with local conditions and regional priorities, ensuring that our initiatives are relevant to communities and consistent with our corporate objectives

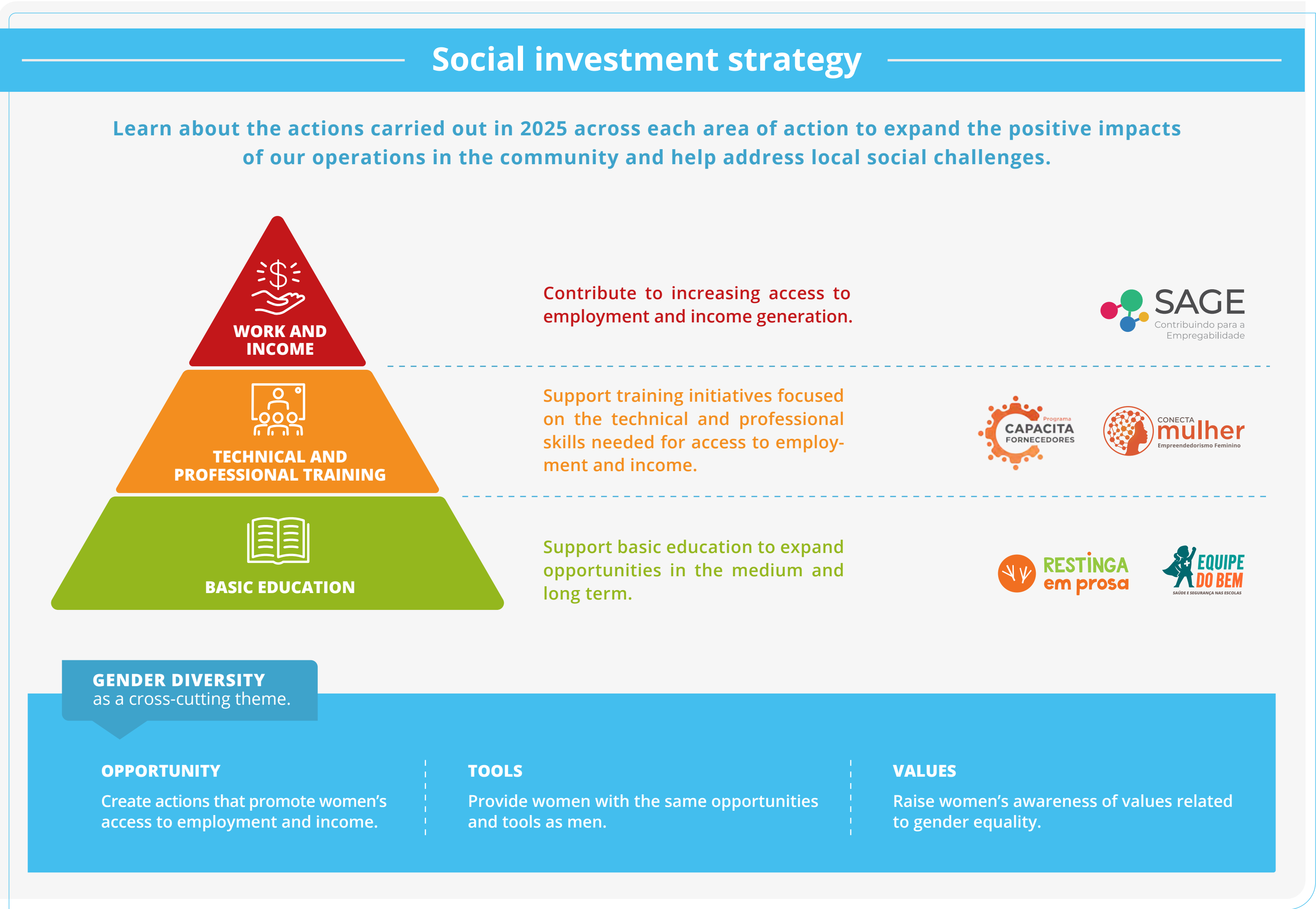
This approach considers social risks, impacts, and needs, developing initiatives that support our commitment to responsible practices creating long-term social and economic benefits.

In 2025, we worked to establish support for projects through the Rio de Janeiro State Cultural and Sports Incentive Law, one of our social responsibility objectives for the year. Projects have already been selected and are awaiting approval from the relevant authorities.



► Social investment strategy

The following initiatives were carried out in 2025 to expand the positive impacts of our operations on local communities through active engagement in addressing local social challenges.



► Employment and income

Automated Employability Management System (SAGE)



In partnership with the Municipal Government of São João da Barra and Instituto Federal Fluminense (IFF), we created an Automated Employability Management System (SAGE) that centralizes résumés to facilitate recruitment by companies in the region. This supports local hiring and job opportunities for surrounding communities.

In 2025, management of SAGE was fully transferred to the municipal government, and the platform continues to operate under public administration. Since 2019, the platform has supported the **hiring of more than 2,400 people** and has registered more than 49,000 résumés, approximately 30% of which were submitted by women.

► Technical and vocational training

Supplier Training Program

An initiative designed to strengthen the capabilities of small and medium-sized suppliers and potential business partners, with a focus on ESG topics. See the [Prosperous and Healthy Relationships](#) chapter for additional information.



Conecta Mulher

Conecta Mulher is an initiative designed to promote women's leadership in São João da Barra and Campos dos Goytacazes by offering free workshops and support networks that strengthen local connections and encourage women to establish or sustain businesses. The initiative provides new sources of income, financial independence, and improved quality of life for participants.

In 2025, **41 women** participated in the first sessions, held at the GNA Dialogue Space in Cajueiro. Topics included **self-awareness, emotional intelligence, personal development, leveraging social media for sales, and time management.**

The initiative is integral to our efforts to promote the economic empowerment of women in the region. As part of these efforts, we supported two editions of the *Ela Pode* program, developed in partnership with the Women's Entrepreneur Network, which provided training on leadership, negotiation, personal branding, and financial management.

Conecta Mulher reinforces our efforts to promote local entrepreneurship by creating opportunities to put knowledge into practice and supporting women who want to turn their ideas into sustainable businesses. We believe that community development depends on strengthening women's leadership. The initiative will continue in 2026 with new activities focused on women's empowerment and entrepreneurship.



► Basic schooling

Restinga em Prosa

This project, which worked to raise awareness of the importance of *restinga* conservation, was completed in 2025. Run in partnership with Instituto Coral Vivo (ICV), the project published a children’s book featuring poems and illustrations that present the *restinga* ecosystem in an engaging and informative way, based on scientific information collected through regional biodiversity monitoring programs.

Designed for students, the project donated **3,500 copies** of the children’s book “The Home of Every Nest” to public schools in São João da Barra, Rio de Janeiro, and Saquarema. The book was also adapted for the stage and presented in nine performances in Rio de Janeiro and São João da Barra. The book is available for free download [here](#).



3,500
copies of “The Home of Every Nest” donated

Equipe do Bem



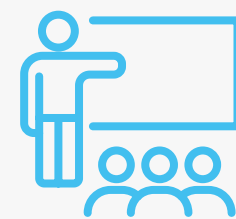
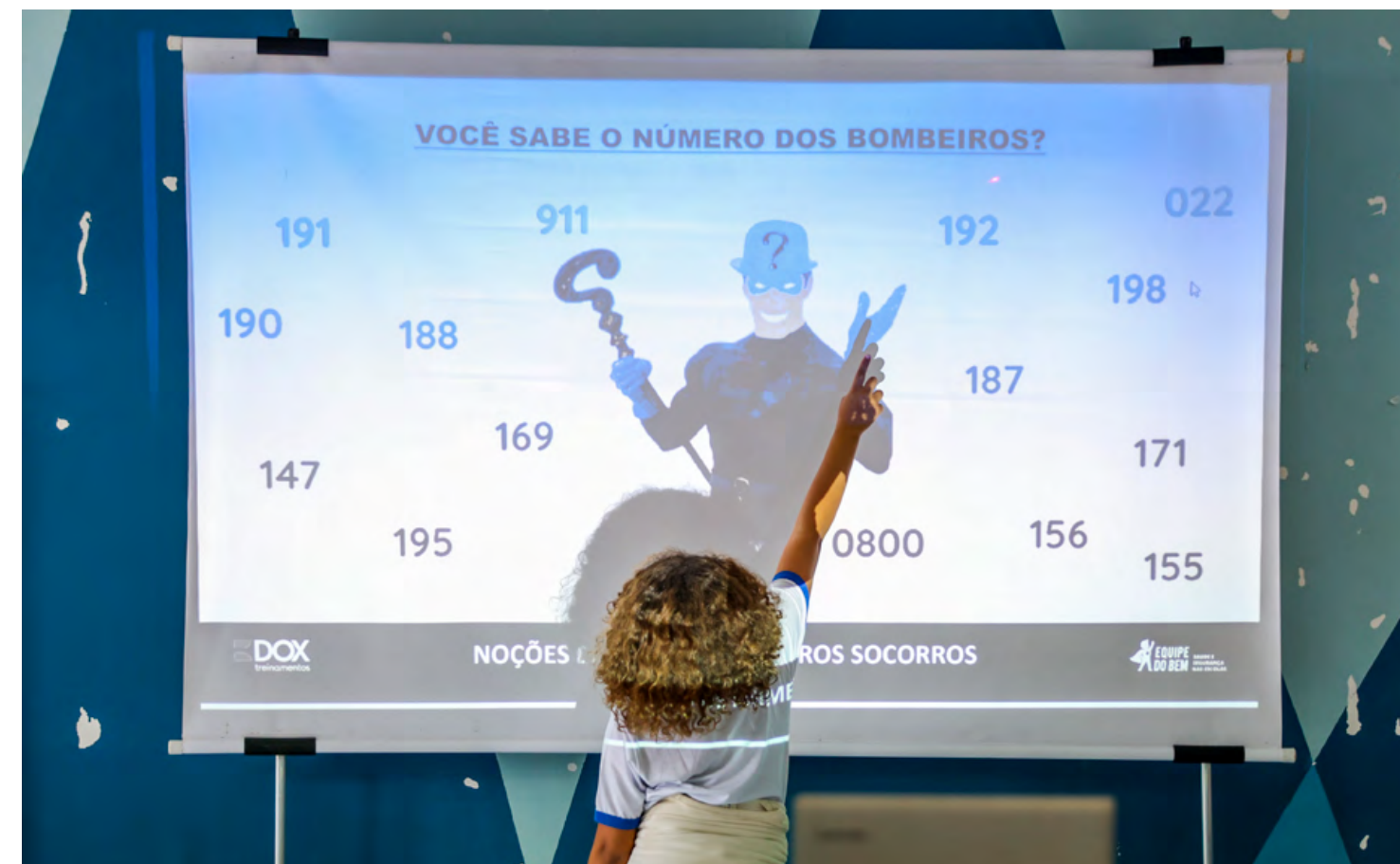
Launched in 2025, *Equipe do Bem* is an initiative focused on basic schooling and promoting health and safety among children and adolescents. The initiative delivered educational activities to approximately 270 students, ages 9 to 13, from 3 public schools selected by the São João da Barra Department of Education.

To deliver the program, we partnered with a local organization that provided first aid training through an engaging and accessible learning experience. During three hours of practical, interactive activities, students learned about first aid, health, hygiene, accident prevention, safety, inclusion, and respect. Students were also encouraged to practice civics and mutual care, instilling values that are essential to community life.

Equipe do Bem is fully aligned with our strong safety culture. We believe that children who receive this training are better prepared to identify hazards and respond more safely to emergency situations. They can also share this knowledge among their families and friends.



Learn more about
Equipe do Bem [here](#).



10 TRAINING CLASSES
delivered at three public schools
in São João da Barra



270 STUDENTS
trained

NATURAL RESOURCE CONSERVATION



Related 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

We maintain an operational environmental program that includes biodiversity conservation, GHG emissions and effluent monitoring, water stewardship initiatives, emissions and air quality control, noise monitoring, and waste management.

These activities support compliance with legal requirements, financing covenants, and operating license conditions.

In 2025, following the start of commercial operations at GNA II, we established the plant's responsibility matrix, defining roles and responsibilities for environmental management during operations. We also conducted an environmental compliance audit that identified opportunities for improvement, and action plans have been established to address them.



ENVIRONMENTAL EDUCATION PROGRAMS

As part of our environmental licensing requirements, we maintain an Environmental Education Program (PEA) and an Environmental Education Program for Workers (PEAT) designed to raise awareness and build participants' understanding of environmental conservation, social responsibility, the impacts of our activities, and sustainable workplace practices.

Geared to both internal and external audiences, the programs:



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.



Develop pilot projects aligned with the principles of territorial management and Critical Environmental Education (CEA).



Encourage employees and affected communities to support the conservation of the natural and cultural environment.



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.



Present the full set of policies and procedures used to identify, control, and mitigate the environmental impacts of activities, products, and services.



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.



Strengthen communication channels between GNA and communities located within the projects' area of influence.

In 2025, the PEA and PEAT included a series of workshops:

• **Facilitator Training:**

Conducted every six months, this workshop covers environmental licensing, environmental and social issues related to operations, Environmental Management Systems (EMS), and environmental, social, and governance best practices. The workshop methodology is based on the principles of educommunication, including the democratic use of interactive, participatory, and critical communication resources in environmental and social education. The goal is to promote the active and informed participation of employees while reinforcing the importance of complying with operational procedures related to water management, waste management, pollution control, and GHG emissions mitigation.

• **Community Network Training:**

Pathways to a Sustainable Future – This initiative aims to prepare environmental educators to serve as facilitators in their communities. During the program, participants develop the ability to interpret and apply what they have learned in their local context, preparing them to train new facilitators. The methodology focuses on strengthening participants' ability to connect local and global social and environmental issues and understand the complexity of environmental challenges. The program also encourages practical community-based initiatives to identify and train new environmental educators and apply innovative approaches to civics and advocacy at the municipal level.

• **Purpose-Driven Entrepreneurship:**

This event brought together residents from communities within the area of influence of our projects, with a particular focus on community leaders engaged in civics education and territorial development initiatives. Twenty-nine participants attended presentations and took part in discussions on entrepreneurship, as well as interactive activities covering self-awareness, communication and expression, creativity, an entrepreneurial mindset, and decision-making. The program also included a session on the creative and solidarity economy and different forms of collective organization.

• **Valuing Traditional Agricultural Knowledge:**

This environmental education initiative for eighth-grade public school students helped to raise awareness of the importance of agriculture and traditional knowledge. The initiative involved 28 participants and included workshops on sustainable agriculture and seedling planting to encourage young people to stay involved in farming.

Wildlife surrounding the GNA Thermal Power Complex

In 2025, we partnered with consulting firm Herpeto em Foco to produce a guide called “Wildlife Surrounding the GNA Thermal Power Complex,” featuring the amphibian, reptile, bird, and mammal species most frequently recorded by our Emergency Response Team, as well as species of conservation interest.

The guide includes general information about each species, as well as details on hazard level, disease transmission risk, and appropriate handling procedures. We printed and distributed copies of the guide, and it was presented at a herpetology conference in Manaus, Amazonas, together with several research abstracts supported by GNA.



BIODIVERSITY

GRI 3-3 (Material topic: Biodiversity) | 101-1 | 101-2 | 203-1

We have fully adopted IFC Performance Standard 6 (PS6) as the framework for all biodiversity-related activities. This includes impact assessments, application of the mitigation hierarchy, protection of critical habitats, and implementation of a Biodiversity Action Plan (BAP) including targets, indicators, and monitoring. This approach ensures practical and verifiable alignment with the Kunming-Montreal Global Biodiversity Framework, including its 2050 Goals and 2030 Targets, as PS6 already incorporates the Framework's objectives.

These policies and commitments apply to all activities, from project planning through construction and operation. The mitigation hierarchy serves as the foundation for all baseline assessments and proposals for new projects.

Our overall objective is to continuously pursue No Net Loss and Net Gain in biodiversity across all GNA projects, using 2018, prior to the start of construction, as the baseline year.

Our Biodiversity Action Plan (BAP) includes **21 impact mitigation measures** and related indicators covering all activities and affected ecosystems: terrestrial (*restinga*), freshwater (coastal lagoons), and coastal (marine). We implement biodiversity monitoring and conservation programs that factor in the characteristics of each ecosystem, critical habitat trigger species, and broader biodiversity values.

Our indicators include:



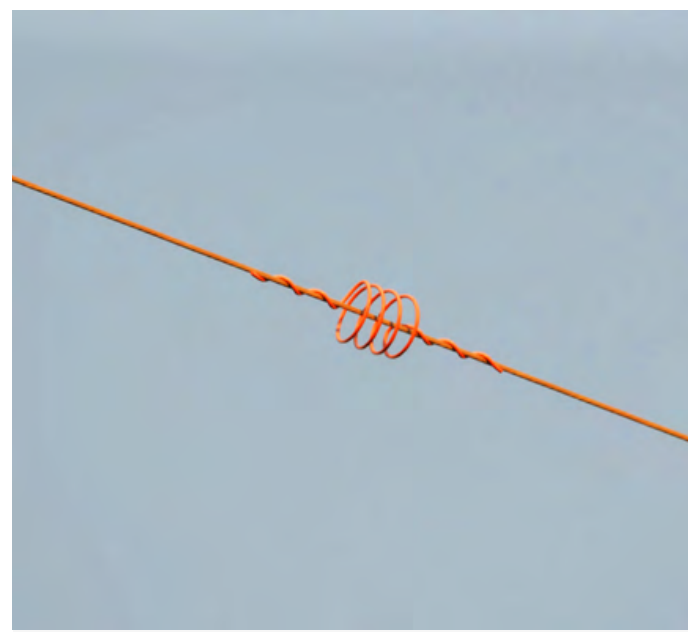
Firebreaks established for wildfire prevention



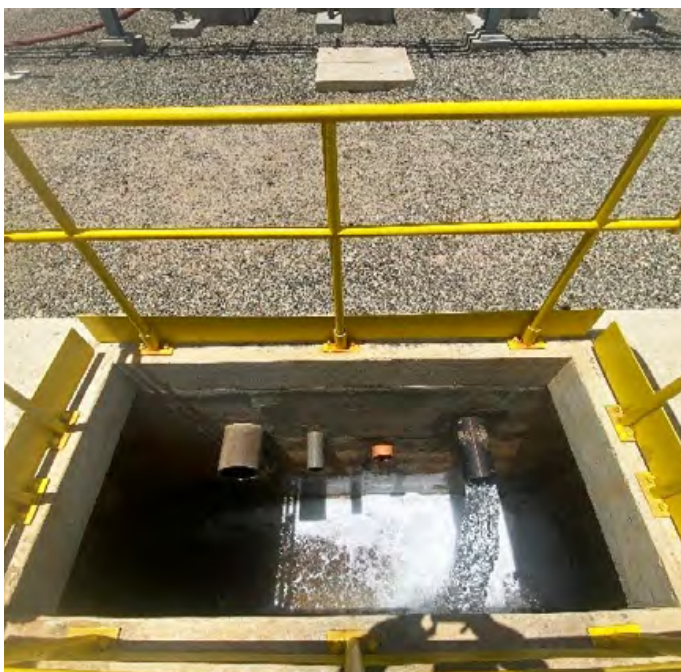
Hectares restored within the Caruara Private Natural Heritage Reserve (RPPN), as certified by the relevant regulatory authorities, measured using indicators including plant density (individuals/ha), the percentage of plants with high value for wildlife, canopy cover, Pielou's evenness index, native species richness, average plant height, and the percentage of grasses



Presence of critical habitat species in restoration areas



Bird collision deterrents installed on transmission lines in areas with a high risk of bird collisions



Oil-water separators installed



Sea turtle reproductive success, measured by the total number of nests and eggs, the total number of hatchlings, and the hatching success rate



Diversity and abundance of marine fish, planktonic communities, and benthic communities

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

We apply a set of **21 impact mitigation measures**, each consisting of multiple actions as part of our Biodiversity Action Plan (BAP). These measures have successfully helped to avoid and/or minimize impacts on biodiversity. The only impact that could not be avoided was the loss of local habitat resulting from vegetation clearing to build our facilities. However, these impacts were minimized and offset through fauna and flora rescue activities and restoration planting covering areas ranging from two to ten times the total area cleared, depending on the vegetation type.

The results of our impact mitigation measures and biodiversity monitoring and conservation programs are disclosed and discussed annually through publicly available reports and dedicated events with research institutions, the environmental authority, and technical consulting firms.

For fauna, we discontinued intensive monitoring programs covering all species and focused our efforts on threatened species and species of greatest interest. For fauna more broadly, we continued monitoring using camera traps, active surveys, and other non-invasive methods. The new approach supports effective, less intrusive monitoring aligned with biodiversity conservation best practices.



Locations with biodiversity impacts GRI 101-5

Operation ¹	Location	Size in hectares	Activities
GNA I	São João da Barra (RJ)	Together, GNA I, the LNG terminal, and GNA II, which share infrastructure, occupy 79.47 hectares under GNA's land lease agreement in the Special Sector of Açu Port (SEPA)	Office and natural gas- and steam-fired power generation
GNA II			Office and Liquefied Natural Gas Receiving and Storage Terminal with an FSRU
LNGRT			
345 kV TL	São João da Barra and Campos dos Goytacazes (RJ)	278 ha	Transmission of electricity generated by GNA I
500 kV TL		240 ha	Transmission of electricity generated by GNA II

¹ All operations are located within 3 km of areas considered important for biodiversity.

Direct drivers of biodiversity loss GRI 101-6

Operation	Size in hectares of natural ecosystem converted	Baseline	Type of ecosystem	
			Before conversion	After conversion
GNA I	Together, GNA I, LNGRT, and the 345 kV Transmission Line required the clearing of 10.78 hectares	2018	Baseline: <i>restinga</i> in early and intermediate stages of regeneration and developed land	Current: developed land
LNG Terminal ¹			Baseline: <i>restinga</i> in early and intermediate stages of regeneration, <i>restinga</i> vegetation within a protected area, and developed land	Current: area cleared for pipeline installation
345 kV TL			Baseline: <i>restinga</i> in intermediate and advanced stages of regeneration and developed land	Current: right-of-way cleared for transmission line installation
GNA II	Together, GNA II and the 500 kV Transmission Line required the clearing of 21.63 hectares	2020	Baseline: <i>restinga</i> in early and intermediate stages of regeneration and developed land	Current: developed land
500 kV TL			Baseline: <i>restinga</i> in early, intermediate, and advanced stages of regeneration, <i>restinga</i> vegetation within a protected area, and developed land	Current: right-of-way cleared for transmission line installation

¹ At the LNG Terminal, invasive marine species, such as sun coral (*Tubastraea spp.*), may be introduced through the arrival of LNG carriers (LNGCs). However, it is important to note that the LNG Terminal is located within the Açu Port approach channel, which receives hundreds of vessels each month. As a result, GNA is not the only potential source of invasive species introduced into the channel. Another important consideration is that LNG carriers arrive fully loaded with natural gas, and ballast water exchange is not expected to occur in the area. We monitor ballast water management for these vessels and, to date, no ballast water exchange has occurred during operations related to our activities.

Changes to the state of biodiversity¹ GRI 101-7

Operation	The ecosystem type for the base year	The ecosystem size in hectares for the base year	The ecosystem condition for the base year and the current reporting period
GNA I	<i>Restinga</i> and developed land	<i>Restinga</i> and developed land. Together, GNA I, the LNG Terminal, and GNA II, which share infrastructure, occupy 79.47 hectares under GNA's land lease agreement in the Special Sector of Açu Port (SEPA)	Baseline: <i>restinga</i> in early and intermediate stages of regeneration and developed land Current: built-up area
LNGRT			Baseline: <i>restinga</i> in early and intermediate stages of regeneration, <i>restinga</i> vegetation within a protected area, and developed land Current: area cleared for pipeline installation
GNA II			Baseline: <i>restinga</i> in early and intermediate stages of regeneration and developed land Current: built-up area
345 kV TL		278 ha	Baseline: <i>restinga</i> in intermediate and advanced stages of regeneration and developed land Current: right-of-way cleared for transmission line installation
500 kV TL		240 ha	Baseline: <i>restinga</i> in early, intermediate, and advanced stages of regeneration, <i>restinga</i> vegetation within a protected area, and developed land Current: right-of-way cleared for transmission line installation

¹ The information was initially collected through flora assessments conducted as part of Environmental Impact Assessments and subsequently refined using flora and phytosociological inventories carried out on GNA's project sites. These inventories included both census and plot sampling methods, depending on the type of area surveyed. The data are contained in inventories prepared for each site and serve as the basis for applications for vegetation clearing permits and for calculating environmental offsets through *restinga* restoration projects.

► Southeastern maned sloth, goytacá rice rat, and green-tailed whiptail lizard

In 2025, in partnership with UENF and the Caruara Reserve, we launched a monitoring and conservation program for the **southeastern maned sloth** (*Bradypus crinitus*), an endangered species found in the region. The program is designed to fulfill legal obligations while also supporting university research to inform our Biodiversity Action Plan (BAP).

Beginning in 2026, the program will work to answer specific questions about the species by generating data and collecting information to support the development of management and conservation plans. The university will be responsible for publishing the results. This will expand scientific knowledge and support the publication of papers reporting on the program's findings.

We are using drones equipped with thermal cameras to capture thermal images of the species, providing greater accuracy in detection and monitoring. This innovative approach uses technology to support non-invasive conservation solutions.

Another species that was the focus of our work in 2025 was the **goytacá rice rat** (*Cerradomys goytaca*), a threatened species found in restinga ecosystems in parts of the state of Rio de Janeiro. Although we do not yet have a formal collaboration with a research institution to study the species, we have already launched the program and collected research material with the support of a specialized consulting firm. The material is available for research purposes.

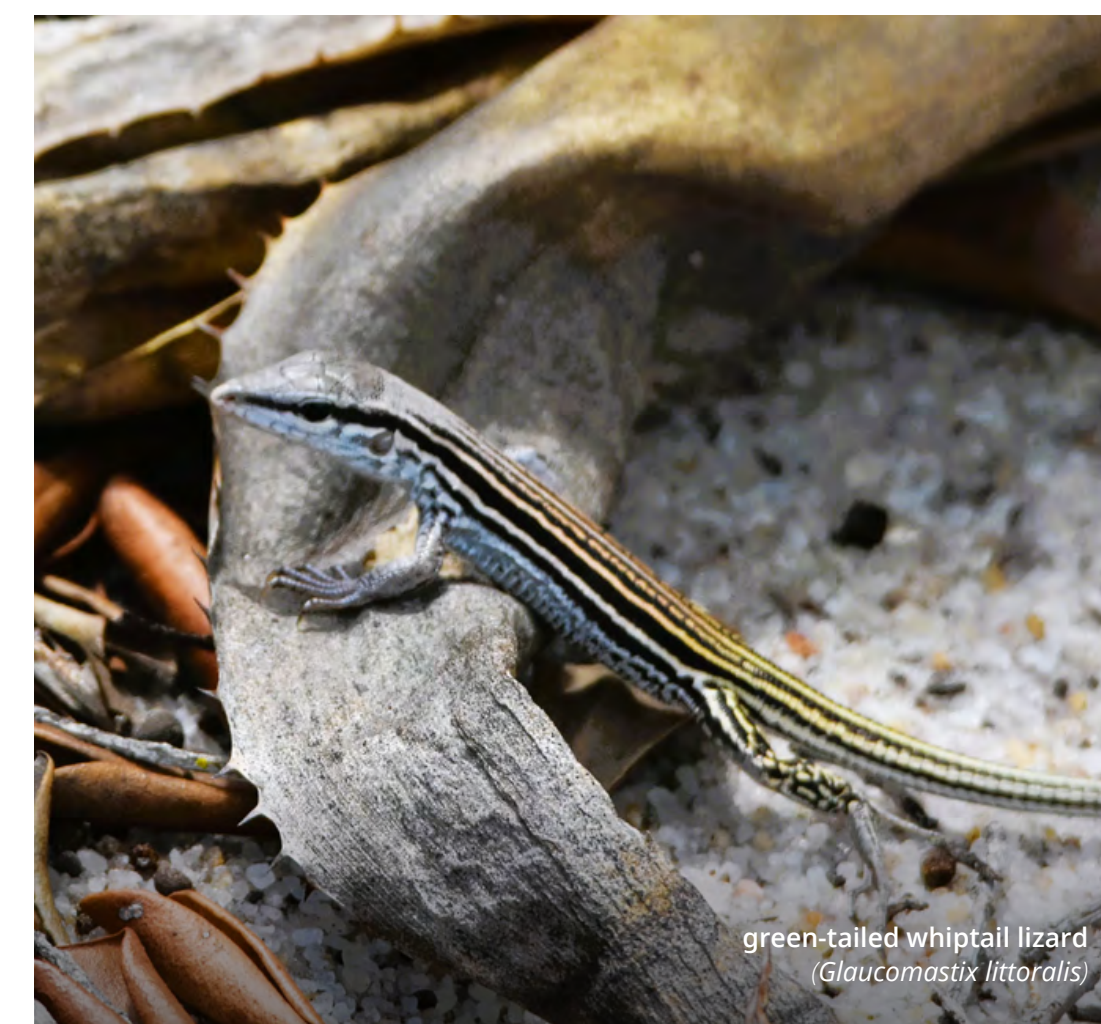
In addition to these two species, we continued to monitor the **green-tailed whiptail lizard** (*Glaucmastix littoralis*) in 2025 in areas within the Caruara Reserve and around the 500 kV Transmission Line. The program has been in place since 2022 and has produced important findings for the species.



southeastern maned sloth
(*Bradypus crinitus*)



goytacá mouse
(*Cerradomys goytaca*)



green-tailed whiptail lizard
(*Glaucmastix littoralis*)

Emergency drills

Each year, we participate in Açú Port's emergency drill program ([see page 61](#)), which covers topics including wildfire prevention and response and oil spill response. The drill brings together multiple companies to coordinate the response and ensure joint preparedness.

In 2025, the drill program included a wild-life handling training course conducted in 2 classes of 20 participants each, with a specific focus on encounters with snakes. We also conducted wildfire prevention and response training, with representatives from more than

10 companies operating at the port, including participants in the PAM, bringing together 26 participants for two days of classroom and hands-on training.

The drills involve external specialists and professionals from different departments at GNA, forming multidisciplinary teams. This approach enables participants to share knowledge on fauna and flora, local climate and weather conditions, health and safety, deforestation, and emissions, increasing the impact and effectiveness of these activities.



► Restinga restoration

SASB EM-MD-160a.2, EM-MD-160a.3

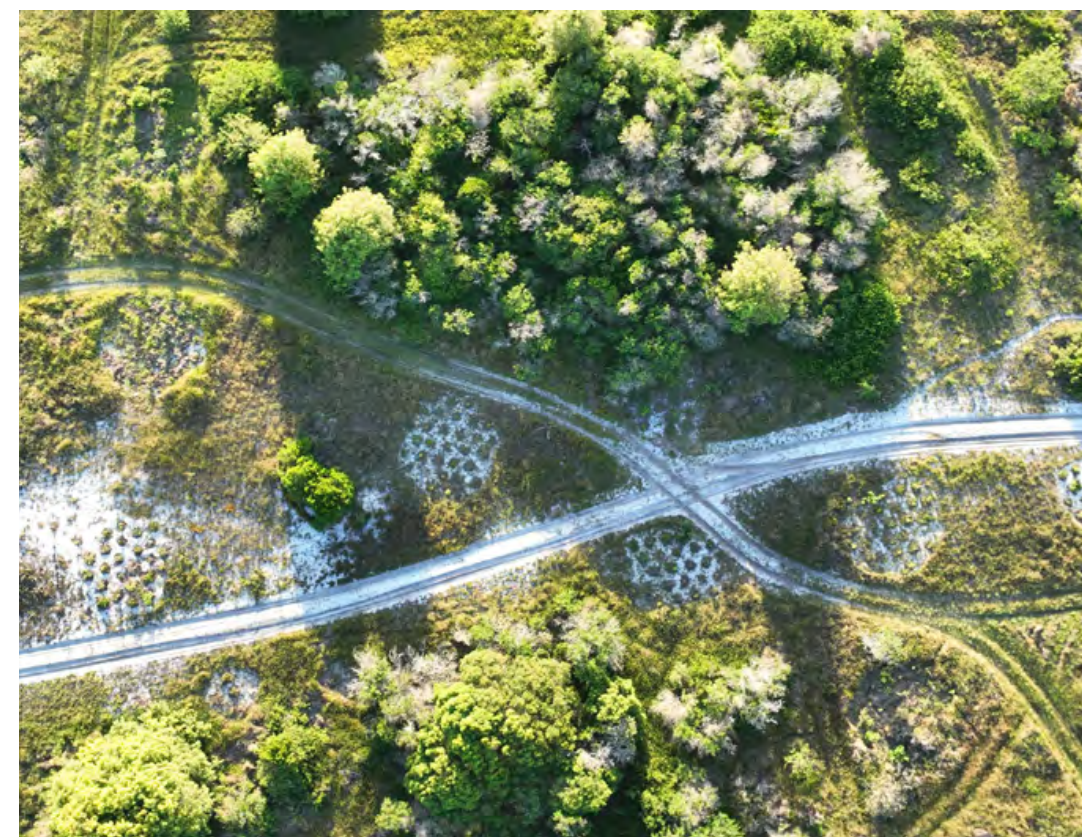
Because a significant portion of our facilities is located in *restinga* vegetation, which is recognized as critical habitat due to the presence of endemic and threatened species, high rates of deforestation, and extensive human disturbance, these areas are a priority in our conservation efforts.

None of our assets—GNA I, GNA II, the LNGRT, or the 345 kV and 500 kV Transmission Lines—is located within a protected area.

In 2024, we completed the planting phase of the nine *restinga* restoration projects associated with GNA I and GNA II. All of the projects are located within the Caruara Private Natural Heritage Reserve (RPPN) in São João da Barra, Rio de Janeiro.

Each project began and was completed on a staggered schedule. Some planting areas were completed in 2021 and have now received more than four years of maintenance. In 2024, we completed the planned planting for the final project, and maintenance began in 2025. Other projects have been in the maintenance phase for more than 2 years.

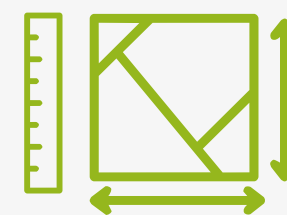
In 2025, activities focused on maintaining the planted areas and will continue until the forest restoration obligations established through the environmental licensing process have been fulfilled. Monitoring activities in restored areas have recorded the presence of native fauna.



Project figures



86,125 native
restinga seedlings
manually planted



120.6 hectares
restored through planting

► Biodiversity Innovation and Research Symposium

The 2025 edition of our annual event—which convenes GNA representatives with officials from environmental agencies, researchers, scientists, and consultants—introduced two important changes. The event was renamed the **Biodiversity Innovation and Research Symposium**, expanding its scope to share knowledge, promote transparency, and include new topics and participants in the discussion.

Another change was that the event was jointly organized **by GNA and the Caruara Reserve**, the largest private protected area in Brazil, dedicated to the restoration and protection of *restinga* ecosystems in São João da Barra. This partnership supports our commitment to environmental conservation and putting scientific research into practice.

The symposium brought together 60 in-person participants, along with additional online attendees, and featured topics related to environmental conservation. Highlights included a presentation on the Biodiversity Action Plan (BAP), sessions on biodiversity credits and the use of drones in forest restoration, and short courses on risk assessment for threatened species, the use of new technologies in biodiversity management, and birdwatching.

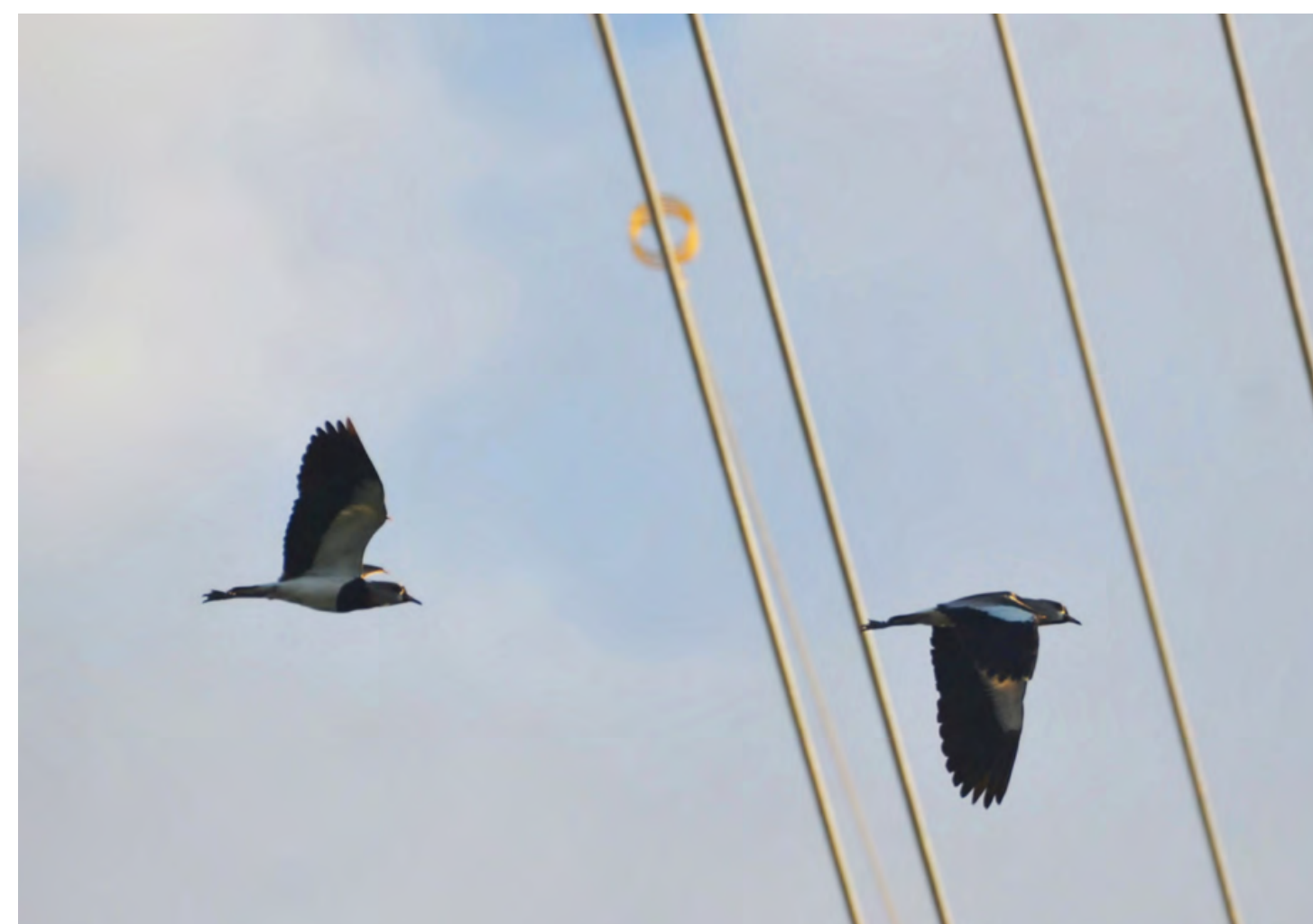
The new format is designed to engage with the scientific community and strengthen collaboration between institutions and research initiatives in the region. Data and information collected by GNA and the Caruara Reserve can now contribute to further scientific research, creating a collaborative environment supporting the protection of local biodiversity.

► Monitoring programs

In 2025, we revised our water quality, sediment, and marine biota monitoring programs to optimize field activities. The updated programs reflect our operational activities and are designed to produce more targeted reports. **One goal is to produce data that helps distinguish GNA's impacts within the port environment, where multiple companies operate and vessel traffic is intense.**

Bird monitoring

In 2025, we integrated our programs for monitoring bird interactions with, and collisions involving, the 500 kV and 345 kV Transmission Lines. **Both lines are equipped with anti-collision deterrents**, and the monitoring programs focus on control areas (without markers) and treatment areas (with markers).



Sea turtle conservation



GNA participates in a Sea Turtle Monitoring Program (PMTM) that was first introduced in the region in 2008, in partnership with Ferroport, Vast, and Açú Port. Currently managed by the TAMAR Project Foundation, the program monitors 62 kilometers of beaches between São João da Barra and Campos dos Goytacazes, providing nest protection, documenting reproductive and non-reproductive events, and delivering veterinary care. The area is a priority nesting site for the threatened loggerhead sea turtle (*Caretta caretta*).

We work to raise environmental awareness among employees by providing guidance on proper waste disposal, reducing light pollution, and exercising care with vehicles and pets on beaches. We have also trained fishers to build Turtle Excluder Devices (TEDs), which help prevent incidental capture. The initiative has strengthened community engagement, with residents continuing to contact Projeto TAMAR to report animals requiring rescue even after the project concluded.

AIR EMISSIONS AND AIR QUALITY

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

We work to ensure that our emissions and air quality impacts remain within the limits established by CONAMA Resolution No. 382/2006, which sets pollutant emission limits, and CONAMA Resolution No. 506 (July 2024), which establishes air quality standards.

► Air emissions

Air emissions from GNA I and GNA II remain well below the limits established by both Brazilian regulations (CONAMA Resolution No. 382/2006) and international standards.

We operate a Continuous Emissions Monitoring System (CEMS) to monitor air emissions. Installed on the stacks of GNA I and GNA II, **the system supports real-time monitoring of air emissions by both GNA and the environmental authority.**

The equipment installed at GNA is state-of-the-art, enabling efficient operation and low levels of air emissions. The high-quality natural gas used at the plants results in low emissions of NOx and CO, the two air pollutants we monitor.

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 | IF-EU120a.1

	(metric tons)	2025	2024	2023
GNA I	NOx	14.38	420.43	54.59
	CO	64.27	54.44	211.49
GNA II ¹	NOx	644.22	N/Av	N/Av
	CO	39.09	N/Av	N/Av

¹ GNA I was not dispatched in 2025, preventing emissions intensity from being computed.

² GNA II began commercial operation in 2025.

► Air quality

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

To ensure compliance with applicable regulations and industry best practices, we follow a dedicated internal procedure for air quality monitoring. This procedure establishes guidelines and methods for the effective management, control, and monitoring of air quality within the area of influence of our operations. Our goal is to prevent environmental impacts, protect the health of our employees, and ensure that our operations are conducted in accordance with applicable standards.

Air quality is monitored through an integrated network that includes two automated monitoring stations located in Mato Escuro and Barra do Açu, in São João da Barra. These stations operate continuously, recording hourly concentrations of the following air quality parameters: total suspended particulates (TSP), particulate matter (PM10 and PM2.5), sulfur dioxide (SO₂), nitrogen oxides (NOx), carbon monoxide (CO), ozone (O₃), and total hydrocarbons (CH₄ and NMHC).



The stations also collect weather data, including wind speed and direction, temperature, relative humidity, solar radiation, atmospheric pressure, and precipitation.

Since monitoring began in 2019, the collected data indicate that GNA has not contributed to either improvements or deterioration in regional air quality. Air quality has remained within the limits established by CONAMA Resolution No. 506/2024, with no significant changes.

Air quality control along internal roads and in communities GRI 303-1

We monitored particulate matter and inhalable particulate matter using high-volume air samplers (HiVol) installed within the area of influence of Açu Port until completion of GNA II. To control dust emissions, we sprayed unpaved and gravel roads within the construction site with reclaimed water from the wastewater treatment plant (WWTP), in accordance with NBR 13.969:1997 and our environmental license issued by INEA. We also implemented speed limits supported by appropriate signage and covered trucks transporting materials, such as sand and crushed stone, with tarpaulins to reduce particulate dispersion within the construction area.

CLIMATE CHANGE AND GHG EMISSIONS

GRI 3-3 (Material topics: Climate change and GHG emissions; Energy transition and energy security)
| SASB EM-MD110a.2 | IF-EU110a.3

We consider climate change and GHG emissions to be material topics for GNA. As the operator of two natural gas-fired power plants, we support the energy transition by providing a more efficient and less polluting energy source than other fossil fuels while helping ensure a reliable electricity supply, particularly during periods of low hydroelectric reservoir levels, extreme heat, and intermittent supply of renewables.

In 2025, we completed a climate risk and opportunity assessment, identified the principal vulnerabilities of our operational sites, and, based on the findings, developed a climate change adaptation plan.

GHG emissions by scope¹ (tCO₂e)

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

Scope 1	2025	2024	2023
Direct emissions	2,036,404.58	824,474.68	148,651.43
Biogenic CO ₂ emissions	25.20	26.50	17.81
Gross direct (scope 1) CH ₄ emissions	40.38	477.08 ²	57.83
Scope 2			
Energy indirect GHG emissions	2,515.80	4,591.93	1,291.76
Scope 3			
Indirect emissions	137,916.22	66,211.56	25,610.58
Biogenic CO ₂ emissions	127.55	457.20	612.46

¹ The Global Warming Potential (GWP) values used are from the IPCC Sixth Assessment Report (AR6, 2021).
² The 2024 value was updated to present figures as CH₄ greenhouse gas emissions. The figure previously reported was expressed in tCO₂e. GRI 2-4
³ Scope 2 emissions are calculated using the monthly National Grid emission factor published by Brazil's Ministry of Science, Technology and Innovation (MCTI).

In 2025, Scope 1 emissions increased following the start of commercial operation of GNA II, which supplied reliable electricity to the National Grid between July and November.

GNA II recorded an emissions intensity of **0.34 tCO₂e/MWh**. This value is below the average carbon intensity of power plants connected to the grid, which was 0.39 tCO₂e/MWh, according to the **5th Inventory of Thermal Power Plant Emissions** published by the Institute for Energy and Environment (IEMA).

The **5th Inventory of Thermal Power Plant Emissions** published by IEMA identified GNA I as the thermal power plant with the highest energy efficiency (%) and the lowest emissions intensity (tCO₂e/MWh) among all thermal power plants that supplied electricity to the grid in 2024. This marks the third consecutive year that GNA I has ranked first.

Emissions intensity (tCO ₂ e/MWh) GRI 305-4	2025	2024	2023
GNA I	0.56	0.36	0.42
GNA II ¹	0.34	N/Av	N/Av

¹ GNA II began commercial operation in 2025.

GNA I's emissions intensity was higher because electricity generation was low during the period, preventing the plant from operating at maximum efficiency.

Gold badge

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



Since 2021, we have published our Scope 1, 2, and 3 GHG emissions inventory annually in the Brazilian GHG Protocol Program Public Emissions Registry. The data are also published on our ESG Portal, as part of our commitment to transparency.

We use a system to automate our emissions inventory calculations in accordance with the GHG Protocol, IPCC guidelines, and NBR ISO 14064. The platform enables data and supporting evidence to be recorded with a traceable history and includes integrated external assurance, helping ensure independence, reduce errors, and safeguard the reliability of inventory data.

Responsibility for managing climate-related risks and opportunities rests with our Sustainability team, which reports directly to the CEO. Our Board of Directors reviews these emissions indicators during its monthly meetings.

In 2025, we received the program's Gold Badge for our 2024 inventory for the fourth consecutive year, certifying that we met the highest qualification level in publishing and verifying our GHG emissions data. The program cycle for our 2025 inventory is still underway and is expected to be completed in May 2026.

ENERGY

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

Against a backdrop of growing concern about climate change and the urgency of the energy transition, GNA is well positioned to support Brazil’s energy security. Natural gas-fired power plants play a strategic role by providing a firm, dispatchable source of electricity, supplementing Brazil’s predominantly renewable electricity mix and helping ensure system stability during periods of low hydropower generation, intermittent supply of wind and solar power, and increased demand during heat waves.

When our power plants are dispatched—that is, operating to generate electricity—we use the electricity they generate to meet their own energy requirement. When they are not operating, we use electricity supplied by the grid.

In 2025, we recorded no reduction in energy consumption resulting from energy efficiency projects or energy awareness initiatives. [GRI 302-4](#)

Energy consumption within the organization (GJ)

GRI 302-1

	2025	2024	2023
Nonrenewable sources			
Acetylene	1.44	3.50	3.68
Diesel/Brazil	990.98	1,093.85	749.68
Liquefied petroleum gas (LPG)	0.00	1,352.07	1,352.97
Natural gas	35,767,075.54	14,248,121.01	2,515,115.68
Marine diesel oil (MDO)	13,552.26	11,904.94	9,779.45
Gasoline	913.46	1,120.12	856.72
Renewable sources			
Hydrous ethanol	25.22	9.25	0.00
Purchased electricity			
Electricity	224,680.46	203,925.67	108,822.99
TOTAL ENERGY CONSUMPTION¹	36,007,239.36	14,467,530.41	2,636,681.18

¹ The increase in total energy consumption in 2025 compared with 2024 reflects the start of commercial operation at GNA II during its inflexibility period, from July through November.

Energy consumption outside of the organization (GJ)

GRI 302-2

	2025	2024	2023
GNA I	1,437,688.80	444,724.61	372.70
GNA II	408.65	38,978.42	89,030.50
Corporate	1,104.43	1,953.37	3,301.43
TOTAL	1,439,201.88	485,656.41	92,704.63

Energy intensity (GJ/MWh)

GRI 302-3

	2025	2024	2023
Energy consumed within the organization (GJ)	36,007,239.36	14,467,530.42	2,636,681.18
Electricity generated in MWh	5,797,500.58	2,134,905.21	253,533.80
Energy intensity (GJ/MWh)	6.21	6.78	10.40



WATER MANAGEMENT

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

We implement practices to ensure water resources are used efficiently. These include a seawater desalination and demineralization plant that provides a water supply independent of external sources. Water is drawn through the FSRU and directed to the desalination plant, cooling towers, and, after filtration, for human consumption. The system includes dedicated pumps for service water and potable water, which is supplied to administrative areas, restrooms, and emergency showers in compliance with GM/MS Ordinance No. 888/2023.

Where necessary, water may also be supplied from wells connected to the Açu Port water mains. In addition, we use water-efficient equipment and perform preventive maintenance to avoid water losses.

We have also installed water-efficient equipment and carry out preventive maintenance to avoid waste. Potable water quality is tested monthly to ensure regulatory compliance.

Thermal effluent from our operations is not discharged into freshwater bodies. Instead, it is discharged into the sea, where pH and temperature are monitored continuously, and pH, temperature, and salinity are measured weekly. We also test our drinking water on a monthly basis for compliance with GM/MS Ordinance No. 888/2023.

In 2025, the average effluent discharged through the outfall was **900.24 m³/h** for **GNA I** and **2,071.62 m³/h** for GNA II. [GRI 303-4](#)



Our Sustainability Policy and Water and Energy Consumption Management Procedure establish guidelines and procedures for managing, monitoring, and controlling the water and energy consumed in the operation of our facilities—ensuring compliance with applicable legislation and industry best practices while preventing and minimizing environmental impacts, avoiding water shortages, and protecting the health of employees involved in operations.

Water withdrawal¹ (in megaliters)

GRI 303-3 | SASB IF-EU140a.1

	2025		2024		2023	
	Freshwater	Other types of water	Freshwater	Other types of water	Freshwater	Other types of water
Surface water (including rainwater)	0.00	-	0.00	-	0.00	-
Groundwater	0.89	-	33.30	-	51.05	-
Seawater ²	-	502.23	-	266.71	-	707.32
Produced water	153.630	-	168.31	-	15.67	-
Utility-supplied water	1.03	-	0.97	-	0.88	-

¹ GNA does not withdraw water from areas located in water-stressed regions.

² The increase in seawater withdrawal from 2024 to 2025 reflects the start of commercial operation of UTE GNA II.

Water consumption¹ (megaliters)

GRI 303-5

	2025	2024	2023
Total consumption	1.91	34.27	51.92
Consumption in water-stressed areas	0.00	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

GNA I and GNA II use natural gas as fuel, supporting cleaner and more efficient operation. Because of the properties of natural gas, our operations do not generate downstream waste such as ash or heavy waste as is common in coal-fired power plants.

Our Sustainability Policy and Waste Management Plan establish guidelines and procedures for managing waste using the waste hierarchy of prevention, reduction, reuse, recycling, treatment, and environmentally sound final disposal, as required by Brazil's National Waste Policy (Law No. 12,305/2010), the environmental licenses issued by INEA for our projects, and project finance covenants. These practices are designed to minimize and mitigate impacts within our area of influence.

We have implemented initiatives to prevent and manage waste both during operation and—in the first half of 2025—during construction. A key initiative was a Sorting Center to receive waste materials from GNA I, GNA II, and the LNGRT, including paper and plastic, for segregation and compaction to reduce waste volume and optimize transportation to the final destination. In 2025, we approved the budget for a new waste sorting center, which will be built in 2026 and is expected to improve waste management practices.

We have implemented a range of practices including waste segregation, recycling, reuse, and changes in technology for managing organic waste and construction debris.



Chemicals are stored in secure areas, and their packaging is either returned to suppliers or properly disposed of to prevent contamination. These practices resulted in a 26.4% reduction in the volume of waste sent to landfills.

The waste generated in our operations originates from maintenance activities and administrative areas. During the first half of the year, waste generated by GNA II came primarily from construction and work site dismantling activities and was managed by licensed companies. We maintain contracts for waste transportation and disposal with suppliers accredited by INEA and conduct annual audits to verify compliance. Hazardous (Class I) waste is stored in controlled areas with contingency measures in place.

Waste generated by the FSRU is managed by the operator, with related data integrated into our environmental management systems. All waste is traceable through waste waybills and disposal certificates, ensuring appropriate treatment methods are used in compliance with environmental license requirements.

Waste generation by composition (metric tons)

GRI 306-3

	2025	2024	2023
Hazardous waste (class I)	49.76	130.87	124.82
Nonhazardous waste (class II)	2,265.75	4,032.91	4,288.78
Total	2,315.51	4,163.78	4,413.60

Waste diverted from disposal (metric tons)

GRI 306-4

	2025	2024	2023	Waste
Hazardous waste (class I)				
Decontamination and reuse	4.67	4.77	3.97	Contaminated drums
Blending for co-processing	45.05	121.40	117.93	Contaminated waste
Decontamination and recycling	0.00	2.48	0.25	Light bulbs
Recycling	0.00	2.22	2.70	Electronics and batteries
Total hazardous waste	49.76	130.87	124.82	
Nonhazardous waste (class II)				
Energy recovery	218.76	0.00	336.68	Wood
Recycling	41.01	1,532.06	1,026.56	Paper, plastic, metal, glass
Processing (Material recovery)	663.68	548.89	1,380.64	Clean rubble
Blending for co-processing	218.76	1,067.62	1,361.83	Wood
Composting	5.44	152.50	105.70	Organic
Total non-hazardous waste	1,147.65	3,301.07	2,743.88	

Waste directed to disposal (metric tons)

GRI 306-5

	2025	2024	2023	Waste
Nonhazardous waste (class II)	1,130.87	731.84	1,544.90	Paper, plastic, non-recyclable waste, wood, organic waste, and construction debris



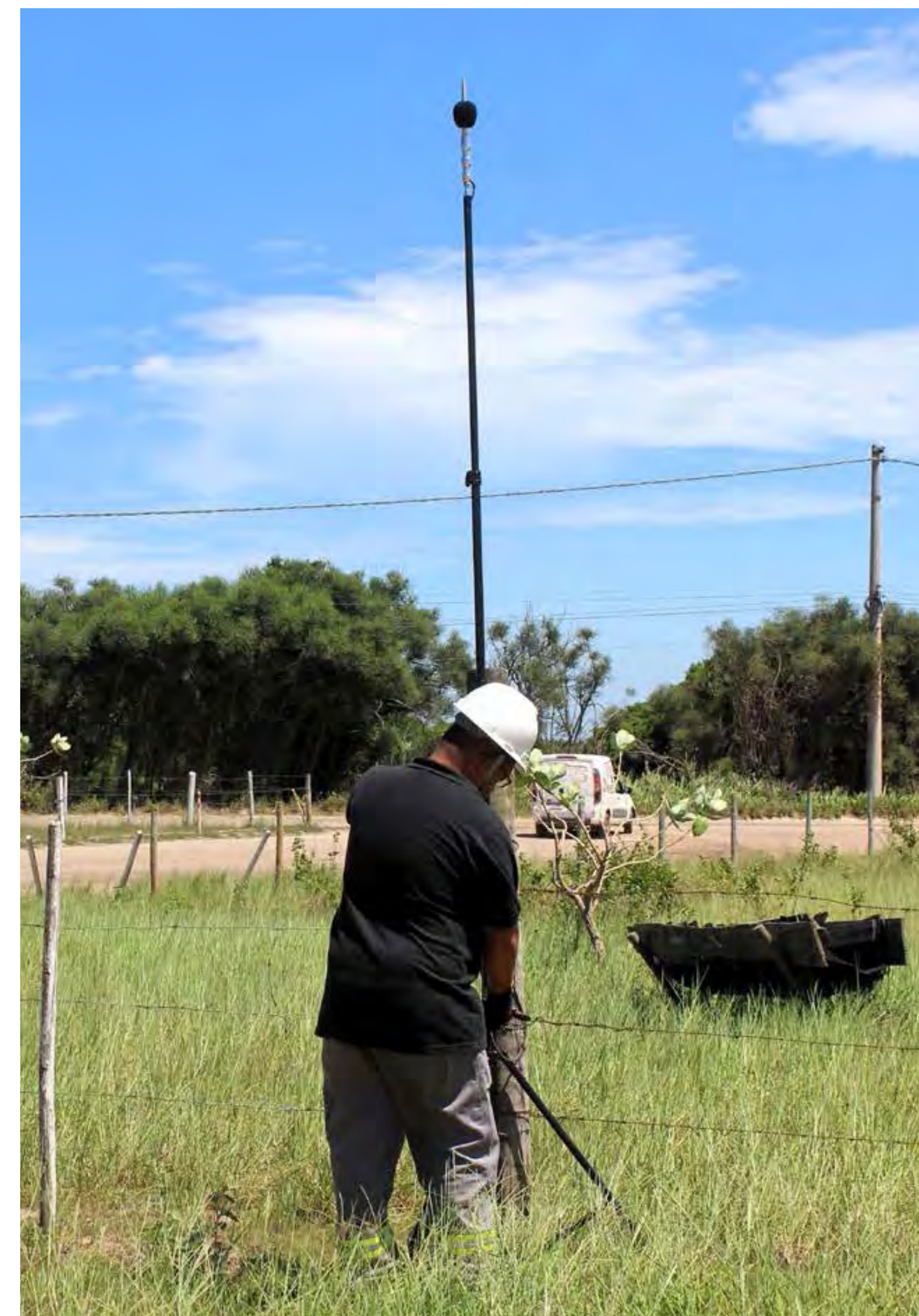
NOISE

Since 2019, we have recorded no noise impacts on nearby communities and have not been required to implement adaptive management measures, demonstrating the effectiveness of our noise controls. This is due to a combination of equipment controls, the distance between noise sources and nearby communities, and the characteristics of the sandy soil, which absorbs sound waves.

Our operations are compliant with ABNT NBR 10.151:2019 and IFC guidelines, consistent with national and international best practices. We conduct quarterly noise monitoring at 12 locations within Açú Port and along the boundaries of our area of influence to ensure compliance and prevent potential impacts.

In 2025, we concluded monthly monitoring of noise generated by the construction of GNA II following the start of commercial operation. We continued quarterly monitoring at 12 locations using the long-duration method established by ABNT NBR 10.151:2019.

In 2026, we will prepare a proposal to revise our acoustic monitoring approach so that it considers GNA-specific noise within Açú Port. The current methodology evaluates the noise frequencies generated by all facilities located within the port.



INDEXES AND CREDITS





GRI CONTENT INDEX

Statement of use	GNA has reported in accordance with the GRI Standards for the period from January 1 to December 31, 2025.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
► General disclosures						
GRI 2: General disclosures 2021	2-1: Organizational details	Pages 10, 13 and 17				
	2-2: Entities included in the consolidated financial statements	Page 3				
	2-3: Reporting period	Page 3				
	2-4: Restatements of information	Page 86				
	2-5: External assurance	Page 3				
	2-6: Activities, value chain and other business relationships	Pages 10, 13 and 64				
	2-7: Employees	Page 43				

GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
GRI 2: General disclosures 2021	2-8: Workers who are not employees	Page 43				
	2-9: Governance structure and composition	Pages 28 and 30				
	2-10: Nomination and selection of the highest governance body	Page 28				
	2-11: Chair of the highest governance body	Page 29				
	2-12: Role of the highest governance body in overseeing the management of impacts	Page 28				
	2-13: Delegation of responsibility for impact management	Page 28				
	2-14: Highest governance body's role in sustainability reporting	Page 3				
	2-15: Conflicts of interest	Page 34				
	2-16: Communication of critical concerns	Page 30		Item b	Confidentiality	This information is considered confidential.
	2-17: Collective knowledge of the highest governance body	Page 28				



GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
GRI 2: General disclosures 2021	2-18: Evaluation of the performance of the highest governance body	–		All	Information not available	Currently, GNA does not have a formal process in place for evaluating the performance of the Board of Directors.
	2-19: Remuneration policies	Page 45				
	2-20: Process to determine remuneration	Page 45				
	2-21: Annual total compensation ratio	–		All	Confidentiality	This information is considered confidential.
	2-22: Statement on sustainable development strategy	Page 7				
	2-23: Policy commitments	Pages 32-34				
	2-24: Embedding policy commitments	Pages 32 and 33				
	2-25: Processes to remediate negative impacts	Pages 37 and 72				
	2-26: Mechanisms for seeking advice and raising concerns	Pages 37 and 38		Item b	Confidentiality	This information is considered confidential.



GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
GRI 2: General disclosures 2021	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: Trade Association Membership	Page 40				
	2-29: Approach to stakeholder engagement	Pages 4, 34, 40, 68, 69, 70 and 71				
	2-30: Collective bargaining agreements	100% of workers are represented by the labor union for their category.				
► MATERIAL TOPICS						
GRI 3: Material topics 2021	3-1: Process to determine material topics	Page 4				
	3-2: List of material topics	Page 4				
Topic: Biodiversity						
GRI 3: Material topics 2021	3-3: Management of material topics	Page 79	11.4.1			



GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
GRI 101: Biodiversity 2024	101-1: Policies to halt and reverse biodiversity loss	Page 79				
	101-2: Managing impacts on biodiversity	Page 79				
	101-3: Access and benefit-sharing	–		All	Not applicable	The nature of our activities does not involve access to the genetic resources of biodiversity or to associated traditional knowledge for research, development, or commercial exploitation purposes.
	101-4: Identification of biodiversity impacts	–		All	Not applicable	Impacts were previously identified as part of the Environmental Licensing process (EIA/RIMA). As there were no changes in project scope or land expansion during the reporting period, the remaining impacts are reported under GRI 101-2.
	101-5: Locations with biodiversity impacts	Page 80				
	101-6: Direct drivers of biodiversity loss	Page 81		Items b, c	Not applicable	No losses identified.

GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
GRI 101: Biodiversity 2024	101-7: Changes to the state of biodiversity	Page 81				
	101-8: Ecosystem services	–		All	Not applicable	Our biodiversity impact assessments determined that our operations do not have direct critical dependencies on, or significant impacts affecting, the provision of essential ecosystem services—such as pollination, water regulation, and erosion control—for surrounding communities, beyond those already mitigated and monitored in accordance with the requirements of our environmental licenses. Regulating and supporting ecosystem services in the area of influence of Açu Port are managed in coordination with the industrial park facility managers. Physical impacts on the environment are reported on a consolidated basis under GRI 101-2.

GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
Topic: Responsible Sourcing						
GRI 3: Material topics 2021	3-3: Management of material topics	Page 64				
GRI 204: Procurement practices	204-1: Proportion of spending on locally-based suppliers	Page 66	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			

GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
Topic: Economic contribution and local development						
GRI 3: Material topics 2021	3-3: Management of material topics	Pages 69, 71 and 73				
GRI 202: Market presence 2016	202-1: Ratio of standard entry level wage compared to local minimum wage	–		All	Confidentiality	This information is considered confidential.
	202-2: Proportion of senior management hired from the local community	Page 30	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 79	11.14.4			
	203-2: Significant indirect economic impacts	Pages 64 and 73	11.14.5			



GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
GRI 413: Local communities 2016	413-1: Operations with local community engagement, impact assessments, and development programs	Page 71	11.15.2 11.15.4 11.16.1			
	413-2: Operations with significant actual and potential negative impacts on local communities	Page 73	11.15.3 11.16.2			
Topic: Human capital development and diversity						
GRI 3: Material topics 2021	3-3: Management of material topics	Pages 49, 51 and 53				
GRI 401: Employment 2016	401-1: New employee hires and employee turnover	Page 44	11.10.2			
	401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 45	11.10.3			



GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
GRI 401: Employment 2016	401-3: Parental leave	Page 46	11.10.4 11.11.3			
GRI 404: Training and education 2016	404-1: Average hours of training per year per employee	Pages 49 and 50	11.10.6 11.11.4			
	404-2: Programs for upgrading employee skills and transition assistance programs	Page 49	11.10.7			
	404-3: Percentage of employees receiving regular performance and career development reviews	Page 47				
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.

GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
Topic: Human Rights						
GRI 3: Material topics 2021	3-3: Management of material topics	Page 51				
GRI 406: Non-discrimination 2016	406-1: Incidents of discrimination and corrective actions taken	Page 37	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 33	11.13.2			
GRI 408: Child labor 2016	408-1: Operations and suppliers at significant risk for incidents of child labor	Page 51				
GRI 409: Forced labor 2016	409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	Page 51	11.12.2			
GRI 411: Rights of indigenous peoples 2016	411-1: Incidents of violations involving rights of indigenous peoples	Page 51	11.17.2 11.17.3 11.17.4			

GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
Topic: Ethics and corporate governance						
GRI 3: Material topics 2021	3-3: Management of material topics	Pages 28, 31, 32 and 40				
GRI 205: Anti-corruption 2016	205-1: Operations assessed for risks related to corruption	Page 34	11.20.2			
	205-2: Communication and training on anti-corruption policies and procedures	Page 36	11.20.3			
	205-3: Confirmed incidents of corruption and actions taken	Page 34	11.20.4			
Topic: Climate change and GHG emissions						
GRI 3: Material topics 2021	3-3: Management of material topics	Page 86	11.1.1 11.2.1			
GRI 305: Emissions 2016	305-1: Direct (Scope 1) GHG emissions	Page 86	11.1.5			

GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
GRI 305: Emissions 2016	305-2: Energy indirect (Scope 2) GHG emis- sions	Page 86	11.1.6			
	305-3: Other indirect (scope 3) GHG emis- sions	Page 86	11.1.7			
	305-4: GHG emissions intensity	Page 86	11.1.8			
	305-5: Reduction of GHG emissions	In 2025, there were no GHG emission reduc- tions as a result of changes in production processes or other operational efficiency measures.	11.2.3			
	305-6: Emissions of ozone-depleting substances (ODS)	–		All	Not applicable	GNA does not produce ODS in its operational processes.
Topic: Water resources						
GRI 3: Material topics 2021	3-3: Management of material topics	Page 88				
GRI 303: Water and effluents 2018	303-1: Interactions with water as a shared resource	Pages 85 and 88	11.6.2			



GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
GRI 303: Water and effluents 2018	303-2: Managing water discharge related impacts	Page 88	11.6.3			
	303-3: Water withdrawal	Page 88	11.6.4			
	303-4: Water discharge	Page 88	11.6.5			
	303-5: Water consumption	Page 88	11.6.6			
Topic: Waste and air quality						
GRI 3: Material topics 2021	3-3: Management of material topics	Page 85 and 89				
GRI 305: Emissions 2016	305-7: Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Page 85	11.3.2			
GRI 306: Waste 2020	306-1: Waste generation and significant waste-related impacts	Page 89	11.5.2			
	306-2: Management of significant waste-related impacts	Page 89	11.5.3			
	306-3: Waste generated	Page 89	11.5.4			



GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
GRI 306: Waste 2020	306-4: Waste diverted from disposal	Page 90	11.5.5			
	306-5: Waste directed to disposal	Page 90	11.5.6			
Topic: Occupational health, safety and well-being						
GRI 3: Material topics 2021	3-3: Management of material topics	Page 56				
GRI 403: Occupational health and safety 2018	403-1: Occupational health and safety management system	Pages 56 and 57	11.9.2			
	403-2: Hazard identification, risk assessment, and incident investigation	Pages 57 and 60	11.9.3			
	403-3: Occupational health services	Page 56	11.9.4			
	403-4: Worker participation, consultation, and communication on occupational health and safety	Pages 56 and 57	11.9.5			
	403-5: Worker training on occupational health and safety	Page 62	11.9.6			

GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
GRI 403: Occupational health and safety 2018	403-6: Promotion of worker health	Page 56	11.9.7			
	403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Pages 56 and 57	11.9.8			
	403-8: Workers covered by an occupational health and safety management system	Page 56	11.9.9			
	403-9: Work-related injuries	Pages 60 and 61	11.9.10			
	403-10: Work-related ill health	Page 61	11.9.11			
Topic: Energy transition and security						
GRI 3: Material topics 2021	3-3: Management of material topics	Pages 86 and 87				
GRI Energy 2016	302-1: Energy consumption within the organization	Page 87	11.1.2			



GRI Standard	Disclosure	Location	GRI Sector Standard Ref. No.	Omissions		
				Requirements omitted	Reason	Explanation
GRI Energy 2016	302-2: Energy consumption outside of the organization	Page 87	11.1.2			
	302-3: Energy intensity	Page 87	11.1.3			
	302-4: Reduction of energy consumption	Page 87	11.1.4			
	302-5: Reductions in energy requirements of products and services	–		All	Not applicable	Not applicable to the company's business model.
Topic: Energy transition and security						
GRI G4: Electric Utility Sector Standard	EU-1: Installed capacity, broken down by primary energy source and by regulatory regime	Pages 14 and 15				
	EU-2: Net energy output broken down by primary energy source and by regulatory regime	Pages 14 and 15				
Topic: Transparency and stakeholder engagement						
GRI 3: Material topics 2021	3-3: Management of material topics	Page 68				



SASB CONTENT INDEX

Topic	SASB Code	Metric	Page/Where addressed
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 86
	IF-EU110a.2	Greenhouse gas (GHG) emissions associated with power deliveries	Direct GHG emissions associated with power deliveries in 2025 totaled 1,930,263.92 tCO2e. 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 86
	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	(1) Number of customers served in markets subject to renewable portfolio standards (RPS) and (2) percentage fulfillment of RPS target by market
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 85
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 88
	IF-EU140a.2	Number of incidents of non-compliance with water quality permits, standards, and regulations	No incidents were recorded in 2025.
	IF-EU140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	Page 88



Topic	SASB Code	Metric	Page/Where addressed
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 & Safety	IF-EU320a.1	(1) Total recordable injury rate (TRIR), (2) Fatality rate, and (3) Near miss frequency rate (NMFR)	Page 60



Topic	SASB Code	Metric	Page/Where addressed
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.
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 2025.
	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.



Topic	SASB Code	Metric	Page/Where addressed
Greenhouse Gas Emissions	EM-MD110a.1	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	Page 86
	EM-MD110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Page 86
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 85
Ecological Impacts	EM-MD160a.1	Description of environmental management policies and practices for active operations	Page 80
	EM-MD160a.2	Percentage of land owned, leased, and/or operated within areas of protected conservation status or endangered species habitat	Page 83
	EM-MD160a.3	Terrestrial acreage disturbed, percentage of impacted area restored	Page 83
	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/Where addressed
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.
Operational Safety, Emergency Preparedness, and Response	EM-MD540a.1	Number of reportable pipeline incidents, percentage significant	There were no pipeline incidents in 2025.
	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 engage in 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 56

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