

SUSTAINABILITY REPORT **2019**



comgas



ABOUT THE REPORT

This Sustainability Report contains our economic, financial, social, and environmental performance from January 1 to December 31, 2019. In 2019, we celebrated 20 years as natural gas distributor who has consistently delivered innovative energy solutions to our concession area. [|GRI 102-45, 102-50|](#)

In light of our commitment to transparency, this year's annual report, like that of 2018, observes the guidelines of the Global Reporting Initiative (GRI) – Standard version (Core option). [|GRI 102-51, 102-52, 102-54|](#)

Its content was produced through interviews with key executives and observes the previous report's material topics, as well as the addition of Training and Qualification in 2019, as this is a material topic for our operations. Thus, our objective is to point out the year's highlights as well as initiatives and projects designed to benefit our stakeholders and the environment. [|GRI 102-43, 102-46, 102-49|](#)

Materiality

Materiality processes were executed with strategic stakeholders to report on the topics most critical to our stakeholders. We observed in this reporting cycle the results of the review carried out in early 2019 in our Materiality Matrix adopted in the previous year's content. Nine executives were interviewed, six responded to the materiality questionnaire, and qualitative consultations were conducted with investors, suppliers, and customers.

Materiality |GRI 102-47|

Material Topic	Approach GRI 103-1	Reason of Materiality for Business	Related Parties	Correlation with SDG*
Relationship with regulatory agents	We are a natural gas public utility concessionaire. Thus, we are in permanent contact with the São Paulo State Sanitation and Energy Regulatory Agency (ARSESP).	Operational risk, Reputational risk, Financial risk	Suppliers, investors, and government	
Assets integrity and processes safety	The health and safety of our employees, outsourced workers, and community is an absolute priority in our business model.	Operational risk, reputational risk, and financial risk	Employees, customers, suppliers, investors, and communities	
Level of emergency preparedness	Our Emergency Services Plan (PAE) determines the technical/administrative procedures to be followed in emergencies.	Operational risk, reputational risk, and financial risk	Customers and suppliers	
Occupational health and safety	Safety is among our core values and a key vector to define how we operate.	Operational risk and reputational risk	Employees, suppliers, and customers	
Suppliers	All our suppliers were assessed according to previously established environmental criteria. Thus, Comgás can verify the quality of partners' sustainability practices and to create continual improvements that produce gains in our production chain.	Operational risk, reputational risk, and financial risk	Suppliers and customers	
Economic performance	Greater competitiveness of piped natural gas and the connection of more clients are key vectors of our performance.	Financial risk	Employees, investors, customers, communities, and government	
Employees	We foment the development of an entrepreneurship profile in an environment increasingly hospitable to generating innovative ideas.	Operational risk, reputational risk, and financial risk	Employees	
Public policies	We work to serve the market while adhering to the planning policies for the natural gas network expansion of the State Government.	Reputational risk and financial risk	Customers, suppliers, investors, government, and communities	
Training and qualifications	We invest in the development of our teams to ensure security, quality, and excellence in services rendered.	Operational risk, reputational risk, and financial risk	Employees and suppliers	

* The Sustainable Development Goals (SDGs) are a global agenda adopted during a United Nations Summit on Sustainable Development in September 2015, consisting of 17 objectives and 169 goals in use by 2030.

Please email investidores@comgas.com.br or call (55 11) 4504-5065 to express any questions or suggestions regarding this report. [|Gri 102-53|](#)



Our stakeholders |GRI 102-40|

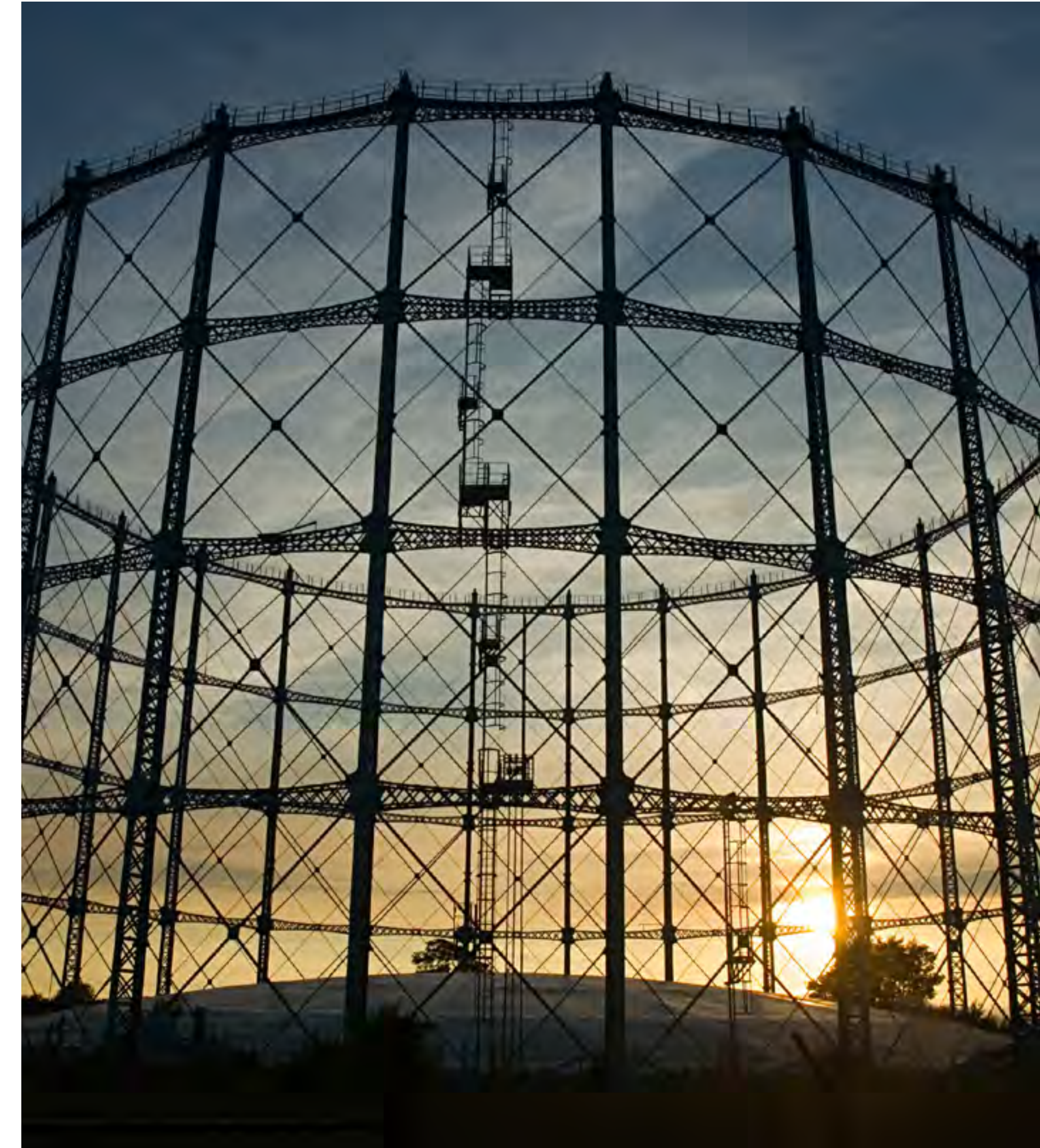
Our materiality enables us to understand the perspectives and the impacts of our activities for our key stakeholders, who are directly connected with our business, namely:

- ✔ **Customers:** residential, industrial, commercial, automotive, co-generation;
- ✔ **Suppliers:** those relating to gas supply (Petrobras), operation (expansion, maintenance, and our network operation), and services;
- ✔ **Employees:** direct and indirect employees;
- ✔ **Regulator:** the São Paulo State Sanitation and Energy Regulatory Agency (Arseps);
- ✔ **Concession Authority:** São Paulo State Government;
- ✔ **Shareholders and Debenture Holders;** and
- ✔ **Creditors:** we hold eight debentures issued, in addition to projects financed by BNDES, European Investment Bank and financial institutions.

Our employees play an essential role in developing our activities, as they manage and collect the information to be disclosed. As such, we maintain close communication with them. Investors/debenture holders' engagement is mainly promoted through quarterly earnings releases, in which we present to the market our strategies and financial and operational performances. We also participate in Cosan Day, an annual meeting held with Grupo Cosan's investors, and we maintain a channel for direct communication with these investors. Suppliers are engaged through training, benefits, and participation in events designed to promote our culture. We maintain regular and direct interaction with the Arseps and the São Paulo State Government, as we observe all the decisions issued by these bodies. |GRI 102-43|



These relationships inform the key topics of interest to our stakeholders, which are discussed herein. We point out the transaction in 2019 to decrease share capital in the amount of R\$1.5 billion, which was approved by our debenture holders (shareholders). To obtain the percentage of debenture holders' approval concerning each issue, we created a pool composed of key financial institutions leading the distribution to ensure contact with the entire group of debenture holders. Another relevant topic was the conclusion of the 3rd and 4th Tariff Reviews, conducted through a public process by Arseps that recovered the regulatory stability for our business. |GRI 102-44|





About the Report

Message from CEO

Committed to Sustainability

From people to people

We are restless

We are Impeccable

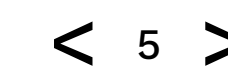
We are Interested

We Pursue Impression

We Pursue Intensification

We Pursue Innovation

Summary of GRI Standards



MESSAGE FROM CEO

[GRI 102-14]



R\$ 899 million

invested in 2019

Comgás had remarkable achievements in 2019. The conclusion of the 3rd and 4th Tariff Reviews was one of the highlights, allowing us to move forward with our focus on operational excellence, customer service, higher distributed volumes, and contributing to competitiveness and the universalization of natural gas. We estimate approximately R\$5 billion in investments until 2024, when the current tariff cycle expires, mainly targeting maintenance and expansion of our network. In line with our strategic plan, we invested R\$899 million in 2019.

We achieved a record of 2 million customers on our network, with the highest safety, quality, and efficiency standards. We are proud of positively transforming people’s lives by delivering the comfort, safety, and convenience that only piped natural gas can provide.

We also concluded the renovation cycle of our cast iron pipelines, which were replaced by 100% polyethylene, enabling us to deliver greater operational safety and environmental gains to our operation.

2020 has arrived. This year’s events will be discussed in our next report, but I could not neglect to mention two relevant topics.

First, the incorporation of Compass Gás & Energia.

Brazil’s natural gas production should double over the next 10 years and will play a relevant role in Brazil’s economic development. This, coupled with the new decentralized regulatory framework and higher competition in the sector, should increase the share of natural gas in Brazil’s energy matrix.

Thus, early in 2020, we announced that Comgás now composes Compass Gás & Energia, a company created by Cosan

Group to operate in the natural gas sector and integrate the gas and power markets. Compass will operate in four business areas: infrastructure, to bring natural gas from the pre-salt and international market; distribution, which already relies on Comgás, Brazil’s largest pipeline gas company; generation, which efficiently transforms the gas into power; and trading through Compass Comercializadora, which already has broad experience in the power-free market and now will include natural gas in its portfolio.

The second important event was the global pandemic caused by the Coronavirus that has been hitting Brazil as of March. From the very beginning, we took action to mitigate the effects of this severe crisis. Besides donating 70% alcohol and equipment to the public health system along with other Cosan companies, we placed our execution capacity at the service of society to fight the pandemic. We set up crisis committees to have updated discussions about the best course of action, and we adopted measures necessary to continue our operations, which are essential to the population and the country.

It is not possible to foresee the developments of this pandemic, but I am very confident that Comgás and its employees will be ready to offer the energy capable of transforming lives and businesses.

We reaffirm our commitment to delivering natural gas to an increasing number of people in our area of concession by offering the best energy solutions. We believe in this purpose!

I would like to thank all stakeholders for the confidence and support we received from them in 2019. Have a good read!

Nelson Gomes
Comgás CEO





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COMMITTED TO SUSTAINABILITY

By publishing this Sustainability Report for the third consecutive year, we would like to reiterate our principles of transparency and accountability to our employees, customers, investors, and other related parties.

This document also seeks to evidence our operations' contributions in the concession area of the State of São Paulo, in the economic, social, and environmental areas. We always allocate capital in line with our principles of creating sustainable and long-term value.

For the first time, we have made public our 8 commitments to sustainable development, which align with the United Nations (UN) Sustainable Development Goals (SDG). Our commitments are consistent with our values, always contributing to a fair, ethical, and equal society.

OUR 08 COMMITMENTS TO SUSTAINABLE DEVELOPMENT

Commitments

1

Ensure the safety of our teams, processes, and operations.

2

Promote and stimulate energy efficiency as well as develop and update greenhouse gas (GHG) emissions inventory.

3

Promote gender diversity in our selection processes and succession map while continually developing our people.

4

Promote ethical values among our team members.

5

Seek funding connected with sustainability criteria (Green/Social/Transition/ESG-related).

6

Contribute to Brazil's sustainable development, starting with communities surrounding our companies' operations.

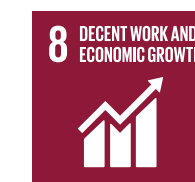
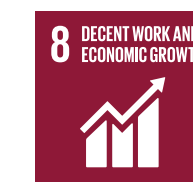
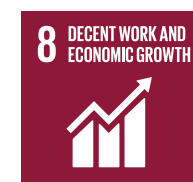
7

Promote transparency in our business management and align business management with environmental, social, and governance values.

8

Participate in sustainability and innovation forums and voluntary initiatives to discuss, influence, and learn, always in pursuit of best global practices.

Contribution to Sustainable Development Goals (SDG)

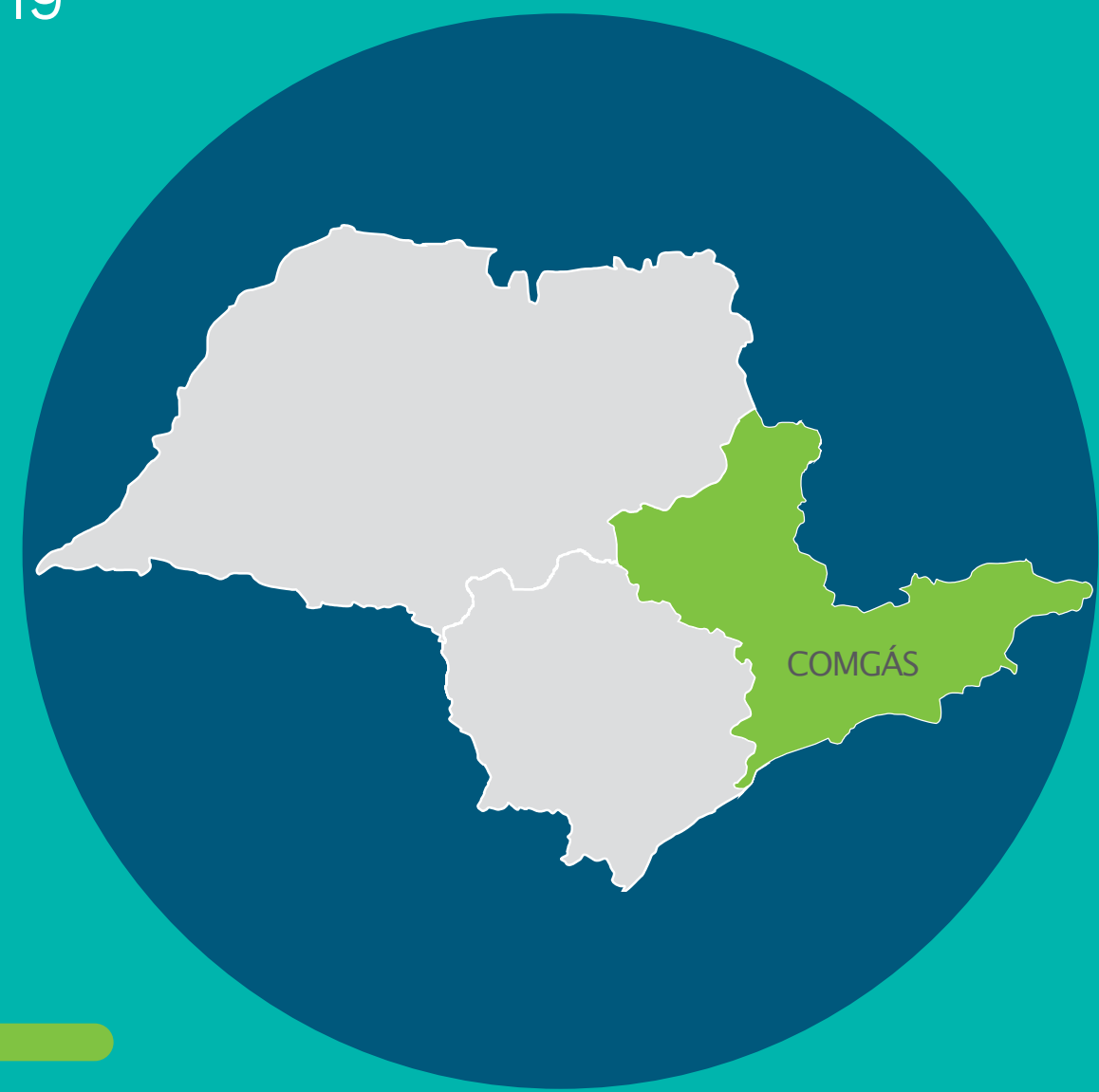




FROM PEOPLE TO PEOPLE

WHERE WE OPERATE

- 94 CITIES WHERE COMGÁS IS ALREADY OPERATING
- 177 TOTAL CITIES IN OUR CONCESSION AREA
- 26% OF BRAZILS' GDP
- OVER 17 THOUSAND KM OF PIPELINE
- ADDITION OF 1.130 KM OF PIPELINE IN 2019



24H AVAILABILITY

1,285 EMPLOYEES

3.8 THOUSAND OUTSOURCED EMPLOYEE

OVER 2 MILLION CUSTOMERS

104 THOUSAND NEW CUSTOMER IN 2019

- Comgás' concession area
- Municipalities served by Comgás
- Comgás distribution network
- - - Transportation Pipeline
- City-Gate
- Other Comgás networks

We are Companhia de Gás de São Paulo – Comgás, Brazil’s largest natural gas distributor, operating in 94 of 177 cities of its area of concession in the State of São Paulo. Most of our activities are concentrated in the metropolitan regions of Greater São Paulo, Greater Campinas, Santos and Paraíba Valley. In 2019, evidencing our commitment to expand our distribution grid, we reached over 2 million clients in the residential, commercial, industrial, automotive (NGV), co-generation, and thermal generation sectors. [|GRI 102-1, 102-2, 102-4, 102-6|](#)

We promote natural gas, a cleaner and safer source of energy, contributing to a low-carbon economy and Brazil’s economic development. Because the gas and oil industry is a sector that collect several taxes, we directly and indirectly significantly contribute to revenue within the municipal, state, and federal scopes.

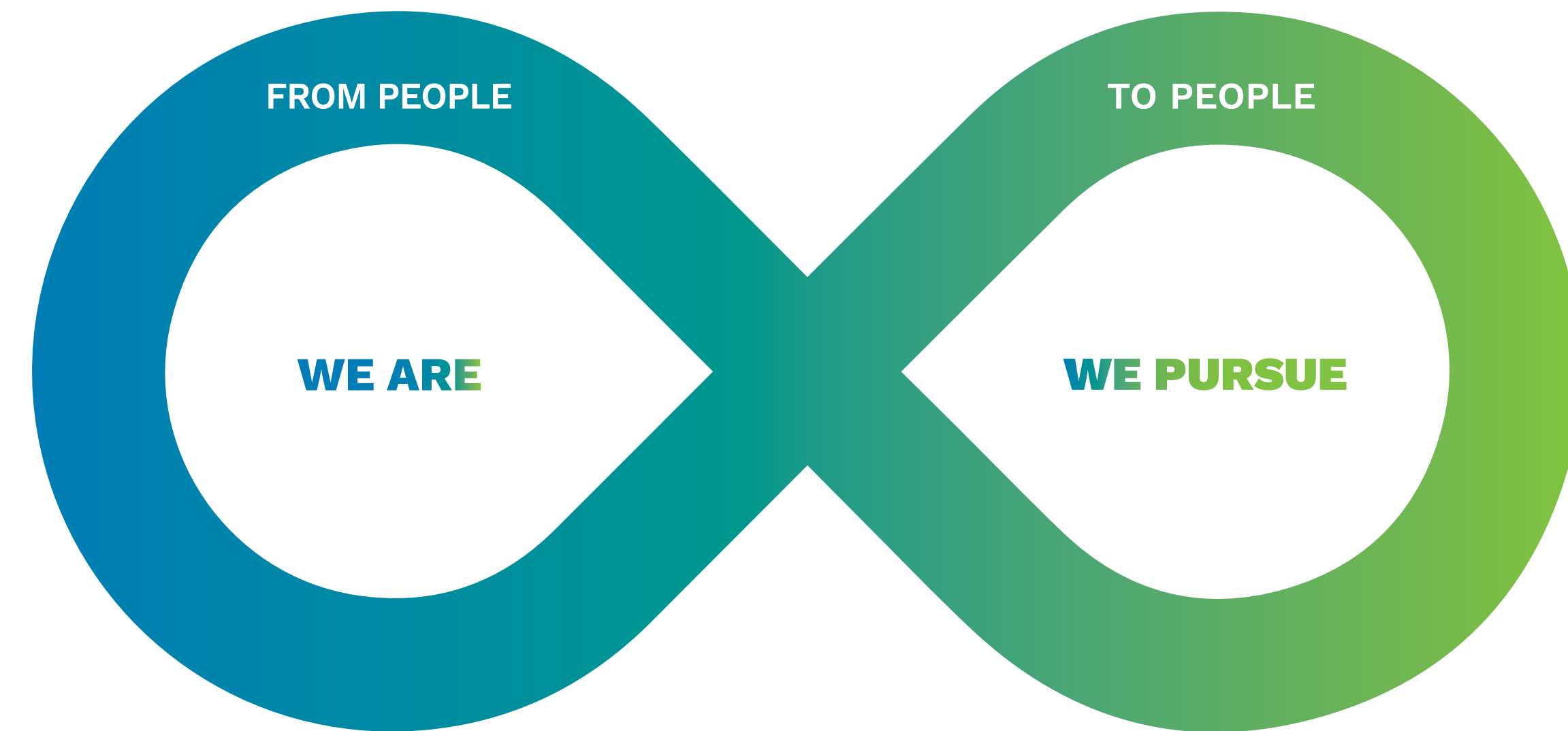
As a public utility concessionaire, Comgás operates through a concession agreement¹ set to expire in 2029 and renewable until 2049. Thus, its activities are regulated and monitored by the São Paulo State Sanitation and Energy Regulatory Agency (Artesp), an agency of the São Paulo State Government.

Our operations are based on a non-negotiable commitment to the safety of our employees, third parties, and the communities in which we operate. We are a people-oriented business that is constantly evolving and in pursuit of the best energy solutions for the country. Our work is made possible through the dedication of our 1,285 employees (1,225 permanent and 60 temporary) and nearly 3,800 service providers’ employees. [|GRI 102-7|](#)

¹ Our Bylaw defines as activities: I. The exploration of piped gas distribution utilities under State Decree No. 43.888 of May 10, 1999, especially those services granted by force of Concession Agreement. II. The research, exploration, production, acquisition, storage, transportation, transmission, distribution, and trading of fuel gas or byproducts of own production or not. III. The acquisition, assembly, manufacturing, sale, brokerage, installation, maintenance, technical assistance, and provision of any other services, directly or through third parties, relating to the supply of devices, equipment, components, heating or cooling systems, energy generation, cooking and any other equipment and energy products. IV. The production of steam, hot water, cold water/cooling (thermal energy) and electricity through thermo generation, distributed generation, co-generation, or any other process or technology, from any energy sources, directly or through third parties. V. The interest in other companies, joint ventures, partnerships, and business, as partner or shareholder. [|GRI 102-2|](#)

Our objective

The energy we deliver enhances people’s quality of life, increases business efficiency, and contributes to urban development. [|GRI 102-16|](#) Safety, Efficiency, and Customer Satisfaction, the three pillars of our company culture, fuel our operational excellence and the committed work of our employees.



WE ARE RESTLESS

We have big dreams, for us and for Comgás. We anticipate problems, then create outside-the-box solutions and opportunities.

WE ARE INTERESTED

We apply our talent and ethics in the best interests of customers, the company, and society.

WE ARE PRECISE

We get straight to the point to reach the most efficient solutions without compromising our highest priority: safety.

WE PURSUE INNOVATION

Our challenge is to understand our customers even better to create better ways to use our energy

WE PURSUE INTENSIFICATION

We are increasingly present in people’s lives and businesses.

WE PURSUE IMPRESSION

A brand that always surprises the customer. We are a benchmark of convenience and efficiency.





1999



The São Paulo State Government privatized the gas distribution utilities by splitting it into three areas of concession and Comgas was privatized. The control is acquired by R\$ 1.65 billion.

2010



We consolidated ourselves as Brazil's largest gas distributor, accounting for more than 30% of piped natural gas in the country.

2011



We connected customer No. 1,000,000.

2012



Cosan acquired from British Gas, 60.1% of Comgas share capital.

A history of evolution

Our foundation was in 1872, during the Brazilian Empire. The concession to the private sector was a milestone in our history.



2013



We invested R\$852 million, highlighting the inauguration of the High-Pressure Grid Reinforcement (Retap).

2015



We recorded a portfolio of 1.5 million customers.

2017



Cosan acquired from Shell, 16.8% in Comgas share capital.

2019



- Hit the mark of 2 million customers
- Celebrated 20 years of privatization
- Conclusion in the renovation of cast iron pipeline
- Conclusion of the 3rd and 4th Tariff Reviews
- Cosan achieved 99% of our share capital



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Summary of GRI Standards



WE ARE
RESTLESS

Strategic Management |GRI 102-15|

We review our strategy yearly, focusing on sustaining our growth trajectory by expanding the natural gas distribution grid and adding customers (in new regions and within the preexisting network) while increasing the profitability of our customer base by offering new equipment, services, and loyalty incentives. In 2019, after the conclusion of the 4th Tariff Review (learn more in [We pursue innovation](#)), our strategic plan was reviewed using clear parameters for us to operate always concerned with efficiency, reasonable tariffs, competitiveness, and natural gas universalization, maximizing the distributed volumes, and creating a customer-centric approach.

Thus, our business development is consistent with the vision and guidelines of the São Paulo State Government, defined by the State Council of Energy Policies (Cepe), and the São Paulo State Regulatory Agency (Arsep), with which we share the objective to significantly boost access and share of natural gas in the São Paulo energy matrix.

Within this context, efficient expansion of our infrastructure plays an essential role in maximizing use of the natural gas competitive offer resulting from the New Gas Market, a federal government initiative designed to stimulate competition within the sector (learn more in [We pursue innovation](#)). Thus, we have set the following goals for our journey:

1. Operate on a segmented basis from the use of data and market intelligence, prioritizing areas with a greater propensity to consume.
2. Consolidate the execution, growth, and investment models, pursuing the maximum operational and organizational efficiency.
3. Foment in-house digital and cultural transformations to improve the customer experience.

Disciplined execution of this strategy should result in expanding the network 24% by 2024, with a 33% increase in the total customer base compared to 2019, promoting economic and social development in the State of São Paulo.

Corporate governance

We are a publicly-held company listed on B3 – Brasil, Bolsa, Balcão, with share capital composed of 132,520,587 shares, of which 103,862,768 are common shares (ON) and 28,657,819 are class A preferred shares (PN). At the end of 2019, after two tender offers for the acquisition of ON and PN, 99.14% of our share capital was held by Cosan S.A, one of Brazil’s largest economic groups, with businesses in the energy and logistics segments. Investors held 0.86% of our total free-float in the period. |GRI 102-5|



Our shares

Type of share: Registered

Ticker symbol: CGAS

PNA: Listed on B3 under ticker CGAS5

ON: Listed on B3 under ticker CGAS3

Ratings

Fitch Rating

AAA (local) and BB (global),
Negative outlook
(review on 26/05/2020)

Moody's Agency

Aaa.br (local) and Ba1 (global),
Stable outlook
(review on 07/02/2020)

Standard & Poor's Agency

Aaa.br (local), Stable outlook
(review on 08/08/2019)



Governance structure |GRI 102-18|

We share the values and corporate governance best practices of Cosan S.A., the holding of the Group. We maintain a structure composed of a Board of Directors, a Board of Executive Officers, a Fiscal Council and an Audit Committee. These bodies stand out for their highly qualified members who possess diverse experiences across different business areas and supplementary academic backgrounds. Members of these bodies also represent gender diversity and independence at certain bodies, the Fiscal Council, for instance.

During the Annual Shareholders' Meeting, which is our company's most important deliberative event, shareholders, officers, and members of the Board of Directors congregate to strategize and make important decisions. This meeting may take place more than once per year under special circumstances.



Board of Directors

- ✓ This board is composed of 7 to 13 sitting members (8 in 2019), elected and removed from office during the Shareholders' Meeting; each member has a two-year term of office and re-election is authorized for equal periods.
- ✓ The Board of Directors is liable for the general guidance on businesses and engagement of independent auditors, among other duties provided for in the Company's [Bylaws](#).
- ✓ The Board of Directors can create advisory committees or workgroups. In 2017, it approved the creation of the non-statutory Disclosure and Trading Committee and the Compensation Committee (People).

Composition of the Board of Directors (December 2019)

Members	Position
Rubens Ometto Silveira Mello	Chairman of the Board of Directors
Marcos Marinho Lutz	Vice-Chairman of the Board of Directors
Marcelo Eduardo Martins	Board member
Luis Henrique Cals de Beauclair Guimarães	Board member
Nelson Roseira Gomes Neto	Board member
Burkhard Otto Cordes	Board member
Marcelo de Souza Scarcela Portela	Board member
Silvio Renato Del Boni	Board member – employees' representative



Board of Executive Officers

- ✓ This board is composed of up to 9 officers (8 in 2019), elected by the Board of Directors, which also specifies their duties.
- ✓ The Board of Executive Officers is liable for executing all acts necessary to run our operations, among other responsibilities provided for in the Company's [Bylaws](#).

Composition of the Board of Executive Officers (December 2019)

Members	Position
Nelson Roseira Gomes Neto	Chief Executive Officer
Carlos Eduardo Freitas Bréscia	Regulatory and Institutional Affairs Officer
Guilherme Lelis Bernardo Machado	Chief Financial and Investor Relations Officer
José Carlos Broisler Oliver	Projects and Gas Supply Officer
Rafael Bergman	Chief Operating and Services Officer
Sérgio Luiz da Silva	Commercial Officer
Elisangela Ferreira Martins	Human Resources Officer
Frederico Suano Pacheco de Araujo	Legal Officer

See the updated composition of the boards and directors in 2020 at: <https://ri.comgas.com.br/en/corporate-governance/councils-committees-and-board/>





Fiscal Council

- ✓ Independent body of Management and external audit, pursuant to the Brazilian Corporation Law.
- ✓ It is composed of independent members.
- ✓ Non-permanent body, installed in April 2019, with tenure until the next Annual Shareholders' Meeting.
- ✓ Duties set forth by law, with the main responsibility of reviewing managerial activities and the Financial Statements (DFs), reporting its observations to shareholders.

Composition of the Fiscal Council (December 2019)

Members	Position
Marcelo Curti	Council member
Vanessa Claro Lopes	Council member
Francisco Silvério Morales Céspedes	Deputy member
Carla Alessandra Trematore	Council member
Felício Mascarenhas de Andrade	Deputy member
Henrique Aché Pillar	Deputy member
Luiz Carlos Nannini	Chairman
Nadir Dancini Barsanulfo	Deputy member



Audit Committee

- ✓ This committee is a permanent advisory body.
- ✓ The Audit Committee advises the Board of Directors on the analysis of DFs submission; it assures and monitors internal financial controls, operations, compliance, and risk management procedures; it ensures independence and execution of internal audits; it selects, withdraws, provides payment and ensures external auditor's neutral performance.

Composition of the Audit Committee (December 2019)

Members	Position
João Ricardo Ducatti	Member of the Audit Committee
Maílson Ferreira da Nóbrega	Member of the Audit Committee
Nadir Dancini Barsanulfo	Member of the Audit Committee
Marcelo de Souza Scarcela Portela	Member of the Audit Committee



Ethics and compliance

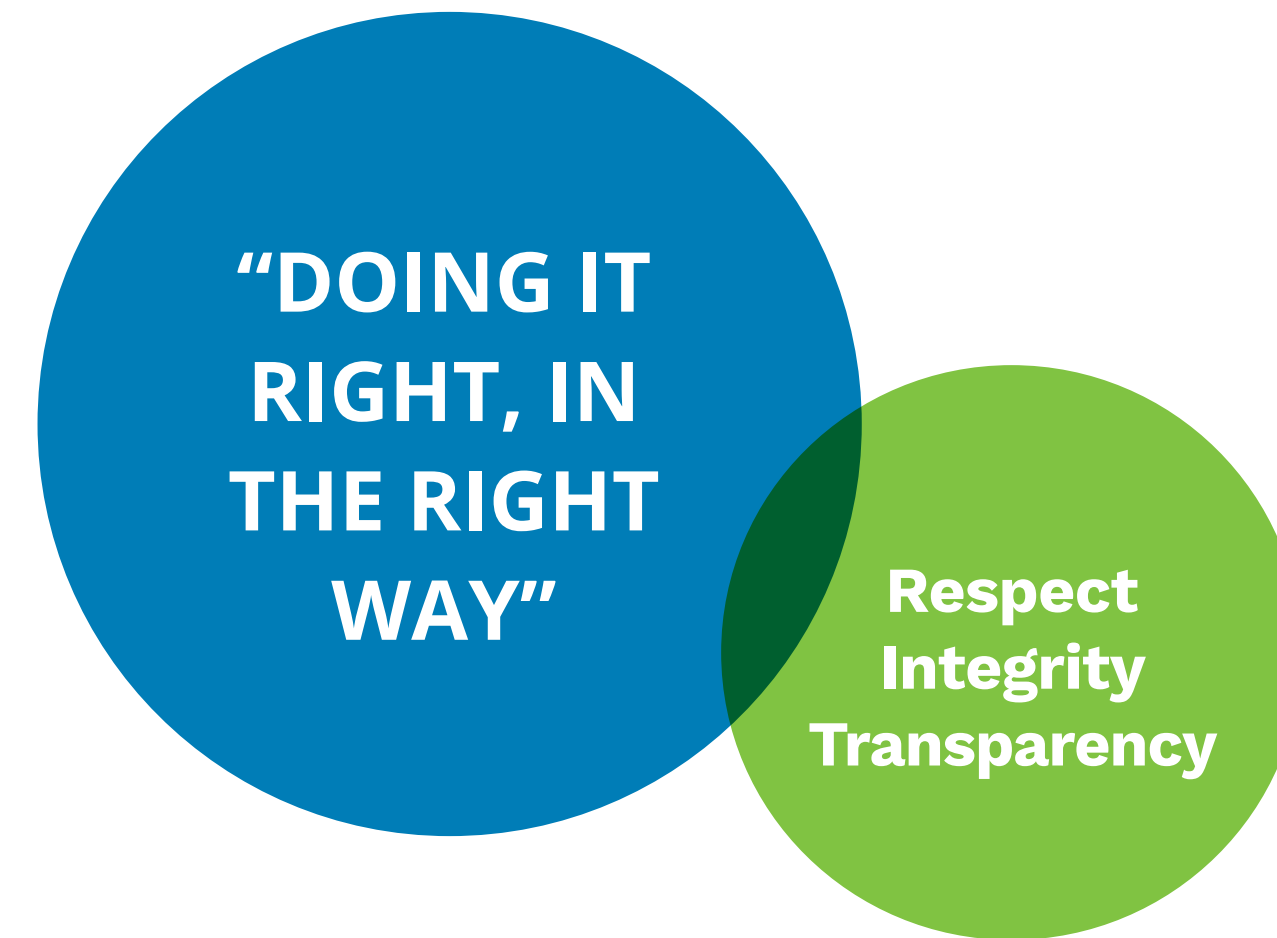
[GRI 103-1, 103-2, 103-3 – Anti-corruption]

In all our business dealings and relationships, we observe the highest moral and ethical standards, in strict compliance with applicable domestic and international laws. Charters and policies are shared among our Group companies, they are continuously updated and discussed in training courses – in 2019, for instance, we updated the [Code of Conduct and several other policies](#).

In line with ethical principles, within the scope of the Compliance Program, we conducted an orientation workshop with our employees in 2019. The objective was to reinforce the message that we must “Do what is right, even if no one else sees.” The workshop, consisting of multiple one-hour sessions, explained the importance of compliance and included a video featuring our CFO and CEO speaking on practical daily issues relating to internal controls, good practices, and governance. This workshop will continue in 2020.

Our Code of Ethics guides our activities and is grounded in three pillars: respect, transparency, and integrity, which are driven by our motto: “Do it right, in the right way”. The values reflected in the Code guide the relationships of employees, business partners, suppliers, customers, shareholders, and our community. All suppliers and business partners (206 were engaged in 2019) contractually agreed to observe and abide by the clause of Integrity and Legal Compliance, which comprises rules against fraud, corruption, dishonesty, and money laundering, as outlined in our Code of Conduct, Integrity Policies, and Brazilian and international anti-corruption laws. All active employ-

ees received 302-hour compliance training in 2019 concerning adherence to our Code of Conduct (covering 97% of our employees in 2019). Also, 100% of our employees were trained on anti-corruption policies and procedures. Thus, our teams and outsourced workers took cognizance of legal performance requirements, as well as the policies and procedures applicable to our Code of Conduct, which guides our attitudes and decisions. No case of corruption was recorded. [GRI 205-2, 205-3, 102-16]



Total number and percentage of employees who received anti-corruption training, by employee category* [GRI 205-2]

Employee category	Total	%
Analysts	285	23
Apprentices	12	1
Advisors	155	13
Officers	11	1
Trainees	32	3
Gasfitters	225	19
Managers	94	8
Occupational physicians	2	0
Operational employees	173	14
Chief executive officer	1	0
Technicians and assistants	224	18
Overall total	1,214	100

* Anti-corruption training was not offered to independent members of the Board of Directors in 2019

We also have a **Channel of Ethics**, a portal through which we receive reports on suspicions of fraud, misconduct, or any other fact breaching the laws or our **Code of Conduct**. A whistleblower can remain anonymous by having his or her report processed by an independent company, also ensuring the information is processed without bias and receives a response not influenced by any conflict of interest. This channel is available [online](#) and via telephone (0800 725 0039). Check out the full content of our Code of Conduct and our policies on our [website](#).



Total number and percentage of employees who received training, by region |GRI 205-2|

Region	Total	%
Campinas	130	11
Campos do Jordão	1	0
São Paulo	989	81
Jundiaí	11	1
Limeira	13	1
Lorena	5	0
Osasco	-	-
São José dos Campos	38	3
Santo André	8	1
Santos	19	2
Overall total	1,214	100

Our Values

- ✓ **Agility and discipline:** Taking an agile approach to decision-making; promoting safety, diligence, and compliance with the Company's processes and rules.
- ✓ **Innovation and inclusion:** Encouraging new ideas and the tireless pursuit of creative solutions that focus on teamwork and valuing the diversity of our people and their experiences.
- ✓ **Resilience and excellence:** Consistently overcoming challenges and seeking to improve performance daily while following ethical and sustainable values.

- ✓ **Personal development:** Providing our people with training and education; focusing on developing each team member's skills and talents to help each one to reach his or her full potential.
- ✓ **Integrity and ethics:** Ensuring there is integrity in our conduct and that corporate practices comply with legal standards, contractual rules, and corporate standards; exposing and preventing fraud, corruption, and illegal acts.
- ✓ **Diversity:** Respecting and recognizing the value of diversity in culture, physical and mental skill, ideology, race, ethnicity, religion, sexual orientation, social class, gender, and academic background.
- ✓ **Respect:** Showing respect for individuality, dignity, privacy, basic rights, and freedom of our people, so that we may have a workplace free of any type of discrimination, prejudice, violence, or moral or sexual harassment.
- ✓ **Health and safety:** Ensuring our activities are performed in compliance with applicable labor and occupational safety laws; prioritizing health and safety to guarantee a healthy and inspiring workplace.
- ✓ **Sustainability:** Embracing social and environmental responsibility by protecting natural resources, pursuing business continuity, and creating value for the community.





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WE ARE IMPECCABLE

Risk management |GRI 102-15|

After being reviewed by the Board of Executive Officers, our new Risk Management Policy was approved at the Board of Directors meeting in February 2019. This policy was elaborated pursuant to the best corporate governance practices of the market. It defines the key phases of risk assessment and management to identify, assess, and manage the risks inherent to our activities.

Our risks are continuously mapped and assessed, with regular reports to the Chief Financial Officer and quarterly reports to the Audit Committee, classified by:

- ✔ **Origin of Events:** Internal or external;
- ✔ **Nature:** To consolidate risks in an organized manner and according to the task to be executed by affected area; and
- ✔ **Type:** Risk type may vary according to its origin, environment, and required response.

Our approach to risk assessment involves analyzing impact vs. probability using qualitative and quantitative factors. The factors we use to measure impact include results volatility, reliance on capital, reputation, and regulatory rigor, among others. And we classify probability as either rare, less probable, possible, probable, or quite certain.

In 2019, we performed a risk assessment on 100% of our material ledger account operations, which are also analyzed and managed by SOX control and effectiveness testing. |GRI 205-1|

Structures

Our Internal Controls area, which oversees risk management, includes members of the Board of Directors, the Audit Committee and the Board of Executive Officers. The Audit Committee is responsible for verifying the adequacy of our risk management structure and ensuring the effectiveness of our management policy. We also use risk management tools that ensure we are in compliance with the international model defined by ISO 31000 and COSO 2017.

Our management system also has rules and procedures to guide the maintenance of our assets and audit processes to prevent environmental damage. With these controls, we check the maturation of internal processes and our partners concerning sustainability practices while we continually develop improvement plans. We have improved our actions to prevent damage to the grids, branches, and our equipment through the Damage Prevention Plan and Cast Iron Grid Renovation Plan concluded in 2019, an important milestone in our history. (learn more in the [Operational Management and Asset Integrity](#) section). |GRI 102-11|



Duties and responsibilities

Internal Controls

- ✔ Elaborate, review, and disclose authority, policies, and procedural boundaries;
- ✔ Ensure proper access to the corporate systems and scopes of approval;
- ✔ Devise controls to ensure adequate business risk mitigation;
- ✔ Carry out regular control tests to ensure their effectiveness against the mapped risks; and
- ✔ Provide information and training on internal controls to communicate a culture of governance.

Internal Audit

- ✔ Carry out an overall risk assessment and draw up an Annual Audit Plan based on critical processes;
- ✔ Evaluate process performance and internal controls by executing the Annual Audit Plan;
- ✔ Follow-up with the auditor's recommendations to ensure they are implemented;
- ✔ Conduct an in-house evaluation process and monitor the external audit's evaluation of SOX controls;
- ✔ Manage and investigate the reports received in the Channel of Ethics to analyze facts and adopt the necessary measures; and
- ✔ Report the results of works and relevant topics during the period to the Audit Committee.





Health and safety

Occupational |GRI 103-1, 103-2, 103-3 – Occupational Health and Safety, 403-1, 403-7|

The health of our employees, outsourced workers, and community is a non-negotiable value and commitment built into our business model. Our operation is based on technical and administrative procedures designed to mitigate risk and reduce accidents to zero, both in field activities and in administrative environments. Thus, we invest significantly in improving processes and running awareness campaigns that discuss the risks of our activities and preventive actions.

We promote a culture of safety every day by discussing lessons learned, monitoring management indicators, following good practices, and running training sessions. Our Occupational and Operational Safety Management System, which incorporates the best international standards, establishes our technical/administrative procedures based on how to best protect the safety of our employees, third parties and society. This system, which covers 100% of processes executed by both our permanent and outsourced workers², is audited in the company to ensure we continue to improve and remain vigilant about safety. |GRI 403-8|

² It excludes service providers and third parties.



We have an Internal Accident Prevention Committee (Cipa), regulated by Brazilian laws through the Consolidated Labor Laws (CLT), Articles 162 and 165, and Regulatory Rule (NR) No. 5. Cipa is composed of a group of employees, elected by them, appointed by us in equal numbers once a year. Cipa's main objective is to prevent occupational accidents and diseases to protect the lives of our workers. Thus, Cipa members hold monthly meetings to discuss relevant issues and promote the Accident Prevention Internal Week (Sipat) yearly, which, in 2019, mainly dealt with "quality of life." This event hosts competitions, lectures, raffles, amongst other. Also, during Safety Day, we temporarily suspend all activities to discuss safety with our teams and third parties. Safety is also analyzed daily at the beginning of each meeting of "Momento Segurança" (Safety Moment), practice of our culture.

We also maintain the **Excellence Program** for contractors, through which we manage indicators aimed at continual improvement and developing construction and operational partners. This initiative involves monthly meetings between our executives and senior contractor managers to discuss material topics relating to safety, asset integrity, and customer protection, amongst other. In 2019, the program included 10 construction companies in the grid, branches, houses, and building segments. In 2020, 19 contractors will participate in the program; they will be assessed according to 23 indicators, 16 of which are performance indicators, and 7 of which are safety indicators. In addition, 44 items will be audited half-yearly, 29 related to operations, 4 related to communication and relationship operations, 5 related to people, and 6 related to finance and contracts.

Safety Excellence

We created the Safety Excellence program for our employees to develop proactive safety-related indicators and measure preventive actions executed in the company. This program kicked off in the Operational area as a pilot in 2017. It was then improved, leading to the model adopted in 2019. This program comprised an incentive campaign targeting internal stakeholders, with scoring based on proactive awareness actions and safety culture evolution. The program also carries out "Safety Moments," risk reporting, safe driving, inspections at worksites, **and results are considered in employees' variable compensation.**

In 2019, we created the **"Paths of Safety"** program. From June to December, supported by a mobile unit, we disseminated health and safety guidelines and tools, such as

rescue worker, to our employees and partners throughout 10,436 km of our concession area, to help prevent third-party damage to the gas distribution grid, health and food, and risk assessment. Contents were applied with the assistance of qualified coaches, institutional videos in series format, and interactive screens installed at the mobile unit.

Security Paths:



10,436
kilometers
traveled



14,369
influenced
participants



508
sessions
held



87%
reached the
established
goal



99%
of the
workforce
achieved



Miniseries: We created a five-episode miniseries in which a fictitious family called “Os Silva” discusses safety in a light, enjoyable, and playful way.

Content and experience: Inside and outside the mobile unit, we created spaces for playful learning experiences, including creative workshops, games, touch screen interaction, and training on technical topics explained by our multiplying agents.

Gamification platform: The last pillar of safety included a gamification platform to consolidate and build up key topics discussed. It was a different way of checking the effectiveness of learning and those topics which still need to be reinforced.

With Paths of Safety, we impacted 14,369 participants over the course of 508 sessions. All in all, Safety Excellence reached 99% of our personnel, and 87% achieved the target. [|GRI 103-1, 103-2, 103-3 – Supplier Social Assessment|](#)

We aim to continually improve upon our culture of safety based on legal requirements, rules in force, and best practices while ensuring the wellness and safety of our employees, contractors, and community. Yearly, we conduct a critical analysis of our SGS systems (Safety Management System), identifying related parties and determining how to meet their needs. We have an annual communication plan with several related parties that is grounded on strategies tailored to each group of stakeholders. Monthly committee meetings with the executive board, employees, and contractors reinforce these activities. At these meetings, we analyze monthly indicators and accidents, as well as normative, behavioral, and process training. [|GRI 403-3, 403-4|](#)

Training of workers in occupational health and safety [|GRI 403-5|](#)

Item	Total	Comgás	Partners
Classes	114	42	72
On-site training	1,348 (83 women and 1,265 men)	974	374
Online training	1,430 (413 women and 1,017 men)	1,306	124
Total persons trained	2,778	2,280	498
Worker/Hour on-site	12,708	9,572	3,136
Worker/Hour online	3,963	3,750	213
Total Worker/Hour	16,671	13,322	3,349
Total No. of topics	51	51	8
Average Worker/Hour	6	6	7

In 2019, we recorded no fatalities among our employees and outsourced workers, ending 2019 with an LTIF index of 0.3 (Lost Time Injury Frequency, an index that measures the number of accidents with leave and fatalities by Worker/Hour/Work Completed – MHW) due to three leaves of absence in approximately 11 million MHW. One employee and two outsourced workers took leave due to two fractures and one foot-twist. Due to our commitment to the theme, operational safety is considered in the variable remuneration of all employees through the Scorecard. [|GRI 403-9|³](#)



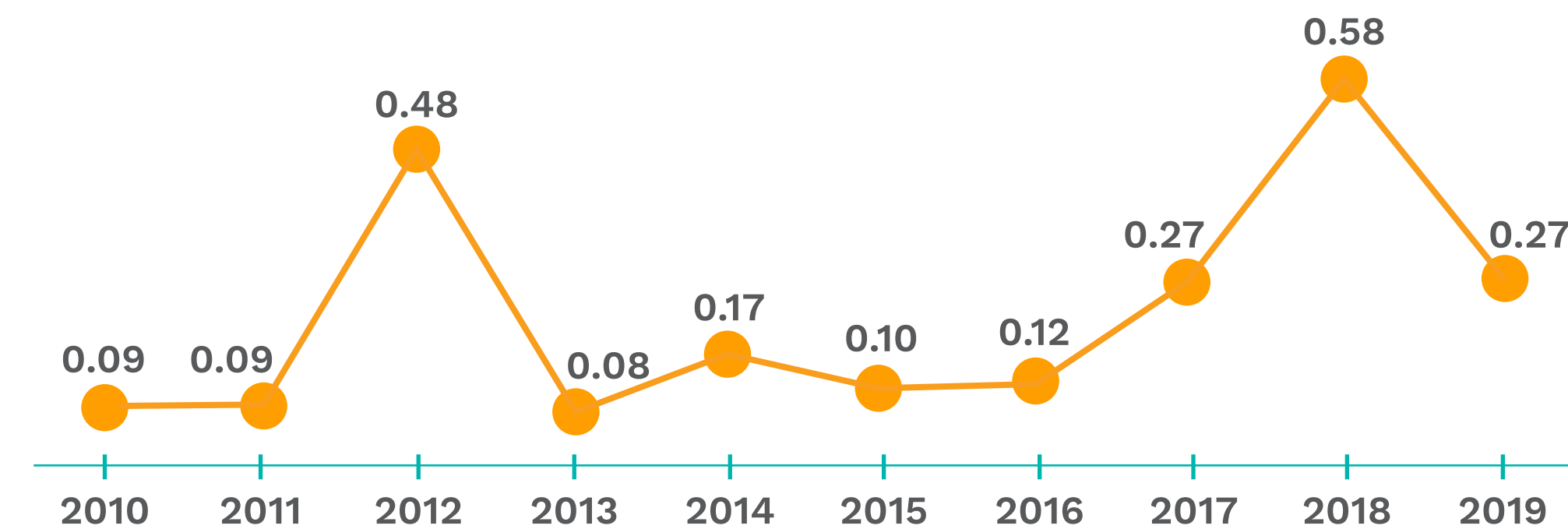
³ Accident severity rate is not applied to our system; we have a risk matrix to classify each accident after analyzing severity and probability. We adopt the TRCF (Total Recordable Case Frequency) which considers leaves, restricted work, and treatment per worker/hour of work completed.



No occupational diseases were identified in 2019 among our employees. Out of 37 employees who took leaves of absence exceeding 15 days were referred to the social security expert examination, none of them submitted sick pay due to occupational disease (B91). Among accidents (whether common or related to commuting hours), major occupational health problems derived from fractures, sprains, dislocations, tendon injuries, and exacerbation of underlying diseases (lumbar disc herniation and osteoarthritis, for instance). [\[GRI 403-10\]](#)

In recognition of our commitment to safety, in 2019, we won for the 12th time the AGA Safety Achievement Awards for Employee Safety (AGA), an award that recognizes excellence in safety.

LTIF (LOST TIME INJURY FREQUNENCY)*



* Rate of frequency of injuries due to loss of time that measures the amount of leave and fatality per man worked hour

Management |GRI 103-1, 103-2, 103-3
– Asset integrity and process safety|

Our management must protect asset integrity and fall in line strategies developed by our Safety, Engineering, and Supplies Executive Board must protect asset integrity and fall in line with renowned practices such as ISO 31000, ASME B31.8, and ISO 55001. Thus, our Management System interfaces with various key links in our value chain, such as the Network Operation, the Network Maintenance, the Network Construction, and Customer Connection. The system aims to avoid two key risks: loss of containment and natural gas outage. The system is organized into four pillars: Risk Management; Asset Life Cycle Management; Normative Technical Compliance; and Operational Safety Culture. These pillars comprise 14 elements dealing with large-scale risks, third-party damage, corrosion in steel grids, irregularities, maintenance, renovation, registry, technical rules, competencies, training, operational safety, accident investigation, lessons learned, change management, Annual Action Plan, and management indicators.

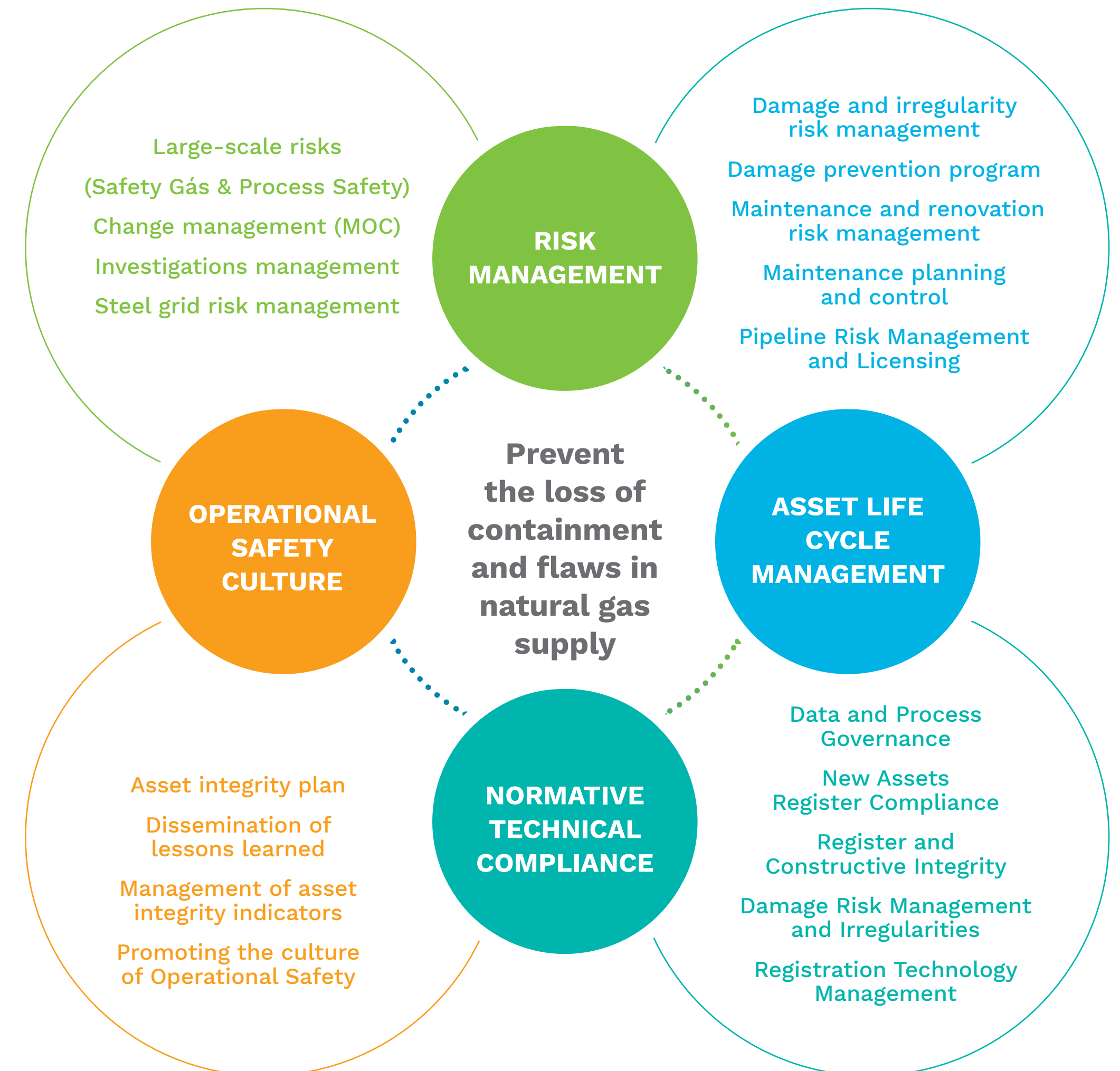
We also perform an annual critical analysis, which is the basis of our Asset Integrity Annual Plan (PIA), and a chart of Asset Integrity Indicators, divided into Scorecard (Asset Integrity Basket) and Critical-Safety Element (ECS) categories—both of which are monitored monthly.

Review of rules and procedures

As part of a large project in 2019, we developed a rule and procedure review system. The aim of this project was to implement a single document management platform (Integra) to replace the older systems. Concurrently, we reviewed all of our mapped documentation, which totaled 2,683 documents in January 2019. Our goal was to include quality information about our practices across all segments and activities and to ensure we observe normative recommendations and good occupational safety practices. Thus, the documentation structure was thoroughly revised, and a new hierarchy of documents was created, including a basic review of procedures. Thus, the team in charge of the project nominated four facilitating agents whose task was to support a group of multiplying agents, monitor the status of activities, identify gaps and adjustments and areas of interface, hire external proofreaders, and standardize deliveries.

All 2,683 documents were analyzed in 2019, and 1,127 were delivered by December with the approval of area managers. The remainder will be revised in 2020. Some documents will be canceled, and others will be created, always in pursuit of ongoing improvement. The final goal of this project is to achieve a single Asset Integrity Management System and to ensure our compliance with normative technical standards, from the monitoring and management of in-house documents to strategic opportunities of external performance.

MANAGEMENT SYSTEM PILLARS





Operational management and asset integrity

We play a leading role in damage prevention and our asset integrity maintenance. The conclusion of the renovation cycle of our cast iron network was the highlight in 2019: the remaining 40 km was replaced by polyethylene pipes, which deliver greater operational safety. This action involved adjustments to the new pressure system, such as the installation of meter regulators and replacement of the branch line that supplies customers. With this renovation, we also eliminated natural gas leaks caused by cracks in cast iron. The entire process was executed overnight, and customers were notified in advance of impending gas outages. By early the following morning, the gas supply resumed.

With the renovation, we also execute pressure elevation equations in different network stretches, standardizing the operational system. The network renovation, besides bolstering operational safety, delivers saturation opportunities, taking into account system capacity increases, thus enabling adding new customers.

Partnerships executed with other public utility services were another advance in 2019, as we trained network professionals working underground. We also worked with the Civil Defense to develop a risk management plan for the city of São Paulo, which also required the cooperation of other concessionaires. Our objective now is to create a unit inside the São Paulo municipal government's Integrated Operations Center

to enable close interaction with utilities, Civil Defense, and the Fire Department.

The Geoinfra system, a technical partnership with the São Paulo Municipal Government, was a groundbreaking initiative implemented in 2019. The system benefits not only our operations but those of all concessionaires. It automatically centralizes information about works and projects and aims at:

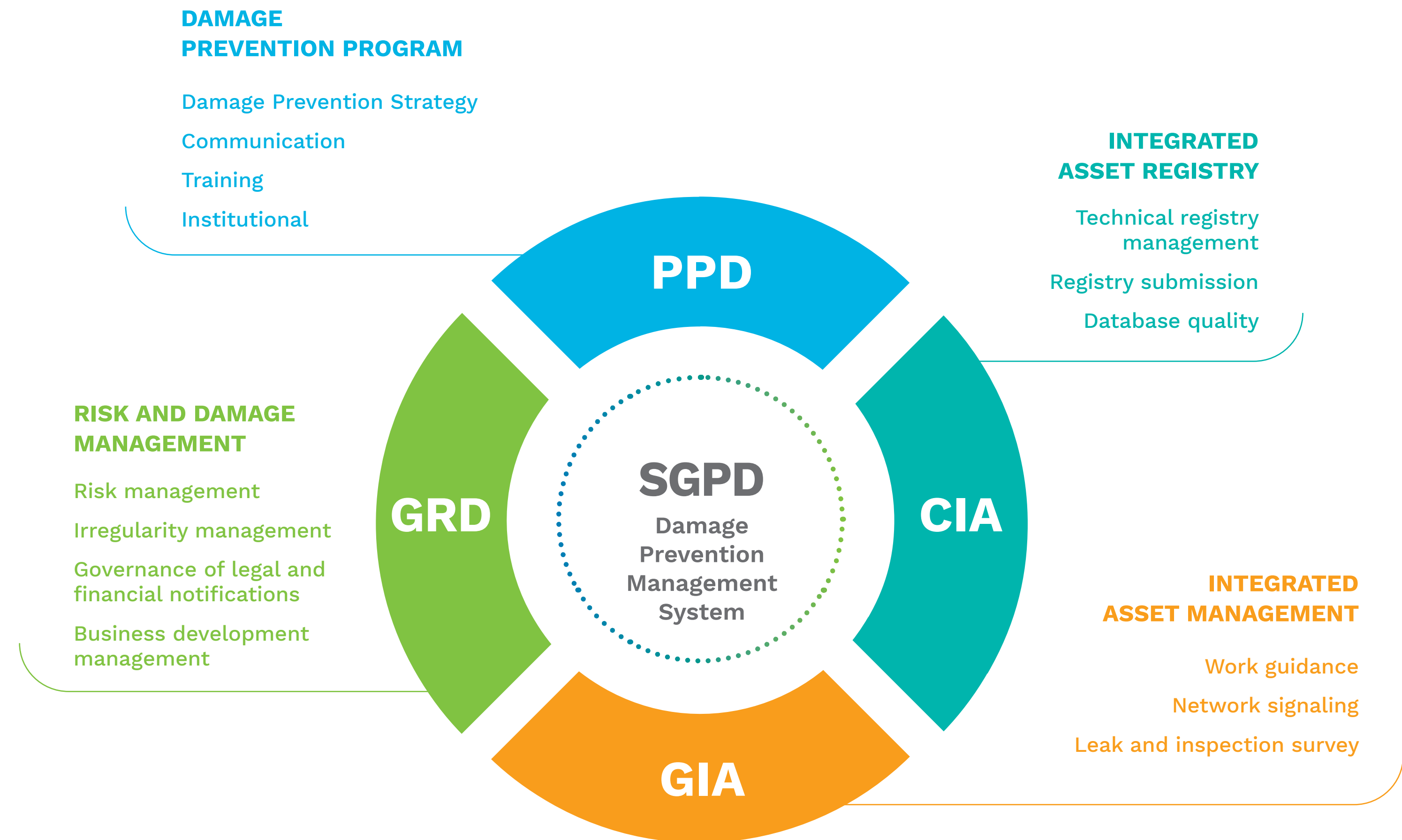
- ✓ **Enhancing consultation** with the database by improving knowledge on underground infrastructure networks and greater safety to citizens;
- ✓ **Expediting the process of analyzing** and implementing projects (from obtaining installation or maintenance permits to steps involved in project completion and tumble);
- ✓ **Planning shared information** among public utility concessionaires and permissionaires and ensuring agility and efficiency in works executed;
- ✓ **Expanding and continuously maintaining infrastructure**, in full compliance with effective rules and principles, always aiming to minimize environmental impact;
- ✓ **Continuously seeking optimized actions** to be executed by Public Road Use Control (Convias) and public utility concessionaires and permissionaires.

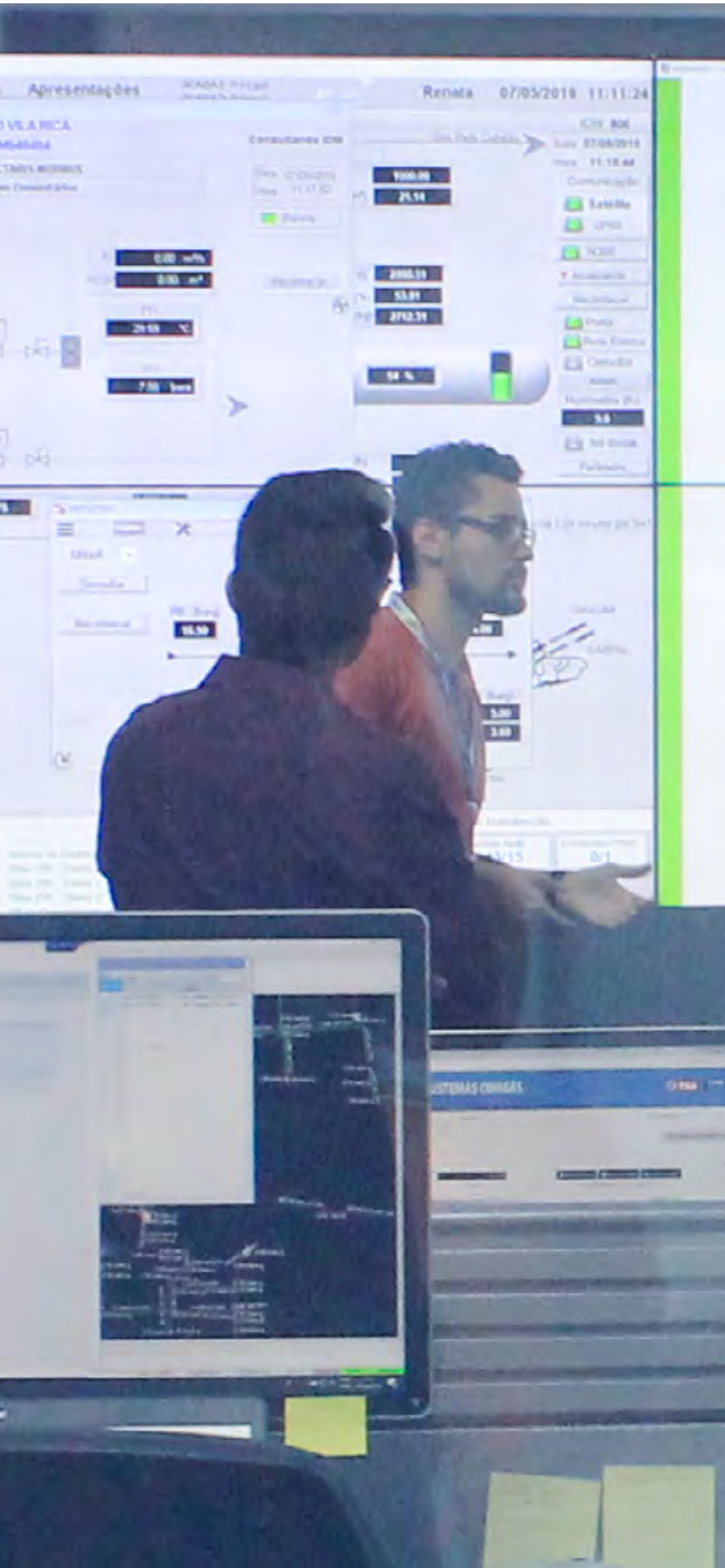
Thus, Geoinfra delivers greater safety and assertiveness in the management of our network expansion and maintenance works.



Our operational routine also executes the Preliminary Risk Analysis (APR), in which our employees are trained to assess workplace and equipment conditions before starting any activity. We apply our procedures and our Integrated Daily Conversation (CDI) to reinforce the attention necessary to reduce risks during activities. We also provide regularly updated training courses on safe operating procedures, and we routinely conduct field inspections whose results are shared with the health team of Health, Safety, Environment, and Quality (SSMQ) to help them improve the safety of our operating procedures. We also strictly require that if any employee encounters a risky or hazardous situation, that employee must immediately contact his or her supervisor for instructions. Employees can also report any unsafe or risky situation to the radio room team, who promptly reports the immediate manager. If the worker does not feel comfortable explaining the situation, he or she can contact the Health, Safety, and Environment (SSM) or Ethics channels anonymously. Our workers also have the right to refuse to carry out any activity they feel may expose them to any type of risk or hazard. In these cases, activities are immediately suspended until safe solutions are identified. [|GRI 403-2|](#)

We maintain a Damage Prevention Management System, which comprises the Damage Prevention Program, Damage Risk Management, Integrated Asset Management, and Integrated Asset Registry, with safety actions in each of these pillars.





Because of its importance, the Damage Prevention strategy was upgraded in early 2019 to include:

- ✔ Construction of a matrix to prioritize guidance calls at work;
- ✔ Review of materials and channels of communication, defining rules for external stakeholders;
- ✔ Internalization of collection of damages and irregularities;
- ✔ Communication on Damage Prevention Program (PPD) for employees and contractors;
- ✔ Geologic risk training for network inspection team;
- ✔ Development of a new process to control and assess third-party damage;
- ✔ Expansion of the asset management team; and
- ✔ Creation of a Damage Risk Management unit.

Guided by the best international standards, our Emergency Plan (PAE) details the technical/administrative procedures to be followed in cases of emergency. The Plan foresees quick, efficient, and organized measures to minimize damages and losses eventually incurred and to resume operations and preserve assets, the community, and the environment. Thus, we have annual targets that we monitor with daily, monthly, and annual indicators that are discussed with the Asset Integrity team in bi-monthly forums. PAE also defines mechanisms of interaction with state and municipal authorities as well as with natural gas carriers to adopt reasonable emergency control measures. We also regularly conduct emergency service tests for which we invite representatives from external bodies, including the regulatory agency Arsesp, to monitor our controls. After testing, an appraiser in each area performs an analysis of procedural efficiency and determines eventual corrections.

In 2019, PAE was reviewed to improve communication with external bodies. Our operation actively participates in the Emergency Integrated Network (Rinem) in Paraíba Valley and inland. In the Santos metropolitan region, we participate in the Mutual Assistance Plan (PAM), an organization composed of companies in the port area, coordinated by the São Paulo State Dock Company (Codesp). In the metropolitan area of the State of São Paulo, we maintain partnerships and hold meetings and training sessions with the Fire Depart-

ment. In 2019, we had 30 meetings/training sessions that reviewed how we operate, addressed security in emergency operations (damages to the distribution grid), and provided an overview of our physical and human resources. Meetings also focus on recognizing the importance of the Fire Department and the invaluable support it provides, especially during critical events. [|GRI 103-1, 103-2, 103-3 – Level of preparation for emergencies|](#)

**30
MEETINGS
OF TRAINING**

**Performed with
themes focused
on the security
in emergency
operations and
damage to the
network**

Comgás 4.0

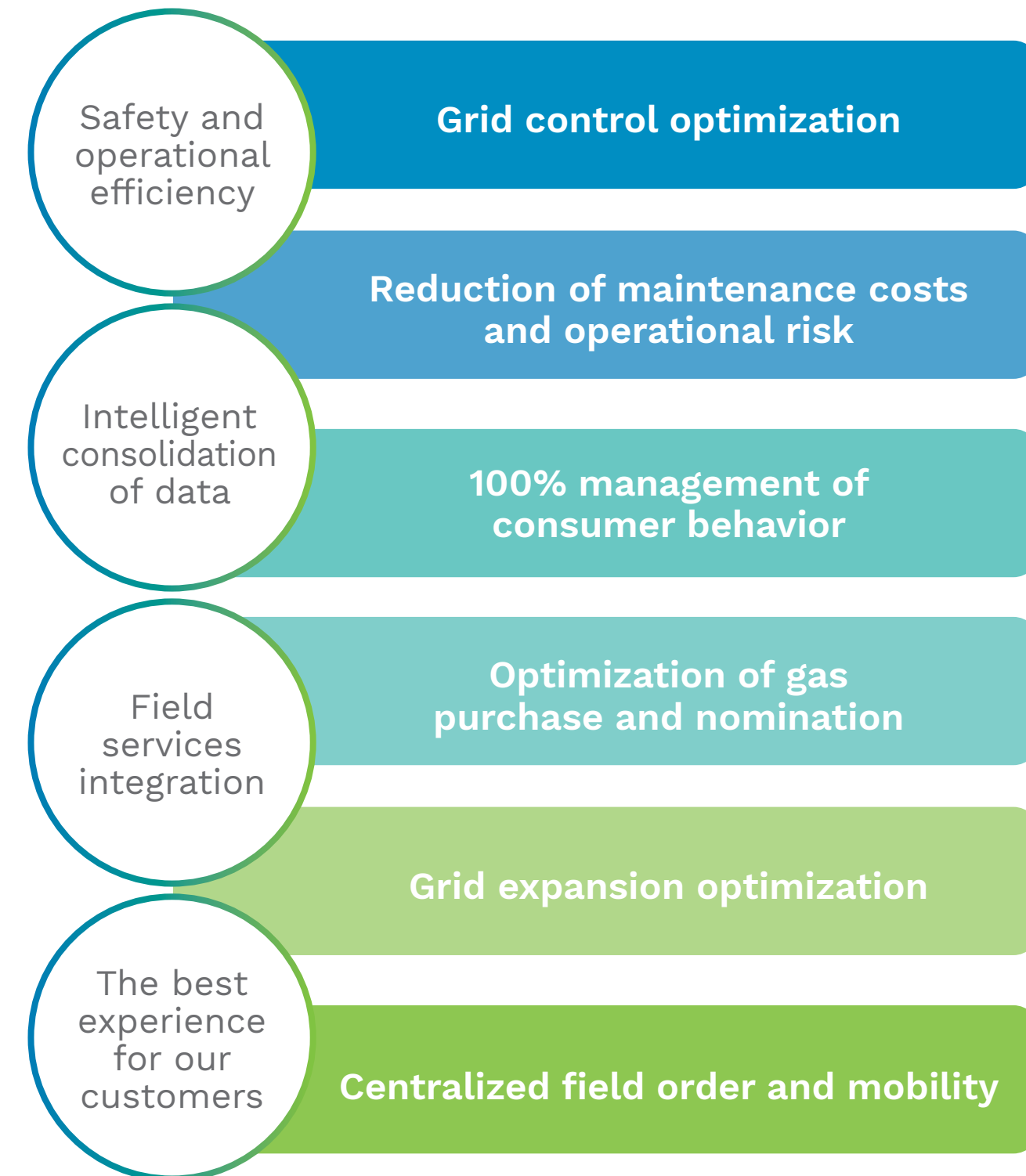
Our Operations and Services area transformation project, referred to as Comgás 4.0, was a highlight in 2019. Its objective is to develop an automated distribution system with remote measurement and efficient service at residential customers. Thus, the project aims at adopting cutting-edge technologies to upgrade and automate our field equipment to create valuable information that can be processed at our Operational Control Center. Thus, Comgás 4.0 objectives are:

- ✔ Implement the Internet of Things (IoT) concept in our field assets by adopting new sensors, communication systems, and telemetry;
- ✔ Upgrade the Control Systems and Operational Monitoring by storing information in a single archive to concentrate information from different databases (Data Lake);
- ✔ Devise tools that allow monitoring of equipment performance and transition to predictive maintenance by applying artificial intelligence techniques (machine learning);
- ✔ Develop simulation tools that allow analyzing the network to optimize gas pipelines and gas volume stored through real-time information;
- ✔ Monitor consumption data to detect standards of use, behavior, and market trends. With this tool, it is also possible to better manage distributed volumes, increasing the efficiency of gas measurement systems;

- ✔ Outline a demand estimate for greater efficiency in gas volume scheduling for suppliers;
- ✔ Efficiently manage field services by implementing new routing and mobility tools to reduce travel time and maximize teams' productive hours. In services provided to customers, we will offer visibility on meter reader employee information, including estimated arrival times; and
- ✔ Create an Operational Control Center to integrate Field Services Briefing Rooms, Emergency Management, and Control Room in a single space, achieving greater synergy and efficiency.

In 2019, within the scope of Comgás 4.0, we installed new sensor and telemetry systems in field equipment located in the municipalities of São José dos Campos, Taubaté, Caçapava, Guararema, and Jacareí, adding over 95 connected assets. In 2020, this action will proceed in the metropolitan region of São Paulo.

OBJECTIVES AND BENEFITS OF THE PROJECT COMGÁS 4.0



APPLICATION OF TECHNOLOGIES, SUCH AS:

- APM**
Asset Performance Manager - asset management
- PIMS**
Plant Information Management System - consumer behavior management
- GMS**
Gas Management System - online simulation of distribution grid
- FSM**
Field Service Management



WE ARE INTERESTED



People management

We invest in the wellness, safety, and training of our employees and third parties. We recruit top talent: those who are ambitious, interested, and meticulous; those who innovate, impress, and brighten; those who aspire to excellence, push their limits, and crave recognition.

Employees |GRI 103-1, 103-2, 103-3 – Employment|

Our people management has evolved over the past several years to align with the strategic transformation we embarked on in 2016. The focus of our transformation has been on natural gas universalization, customer satisfaction, and improved business results. Our vision is based on meritocracy, flat management, person-to-person communication, and autonomy, ideally positioning us to achieve and sustain our long-term objectives.

2019 was a year of consolidation, which included management changes. Continued growth requires evolution, so we hired new executives, promoted employees and enhanced our exposure as an employer brand.

Development

|GRI 404-2, 103-1, 103-2, 103-3 – Training and education|

We help build the skills and qualifications of our leaders by setting a high-performance agenda in an innovative environment that supports open lines of communication that promote the exchange of thoughts and ideas to improve operations. In this regard, at the end of 2018 and during 2019, in partnership with Dom Cabral Foundation, we executed a leadership development program designed to perfect our people management, enhance our business performance, nurture a future-oriented mindset, and improve our corporate strategy. The program provided training in leadership concepts, learning by doing, how to handle a range of practical issues, and how to adhere to our business culture. Overall, the program provided a comprehensive overview of our business vision and strategy.



People Committee

All members of our Board of Executive Officers participate in the People Committee, which holds monthly meetings to discuss critical topics. In 2019, diversity was the agenda topic, with a focus on building a respectful, nondiscriminatory workplace that supports the professional development of all professionals.



Our objective is to develop leaders who operate with autonomy using an agile and dynamic management style. For this reason, we also aim for a flat organizational structure in which decisions are made within an efficient governance control process.

In 2019, we also implemented the Potential Development Program, with a focus on improving each sample of our senior analysts and specialists (in 2019, 2018's trainees also participated) and stepping up our pool of talent to suit positions that involve greater complexity.

Based on meritocracy, we advanced our performance management process by adopting the Conecta system in the second half of 2019. This system allows employees to independently add their career goals on a more agile, efficient platform to encourage greater self-development. In 2020, this system will include the e-learning format. We also engaged an advisory firm in 2019 that will assist us in setting our goals, while taking into account our 5-year strategic objectives, and developing officers' KPIs (Key Performance Indicators) as well as supporting our social and environmental, safety, and governance structure.

Average hours of training per year, per employee |GRI 404-1|

Theme	Number of participants	Women	Men	Hours training / Person	Total hours (men and women)
Leadership Program (Fundação Dom Cabral)	119	30	89	80	4,760
Potential and Trainee Program (2018 e 2019)	39	14	25	120	2,132
Goal development	64	40	24	11.5	271
Technical training	2,778	496	2,282	6	16,671
Onboarding	440	280	160	8	3,520
Who shares, multiplies & Multiplying agents training	135	83	51	20	708
Internship program (2018 e 2019)	61	36	25	50	1,561



Who shares, multiplies

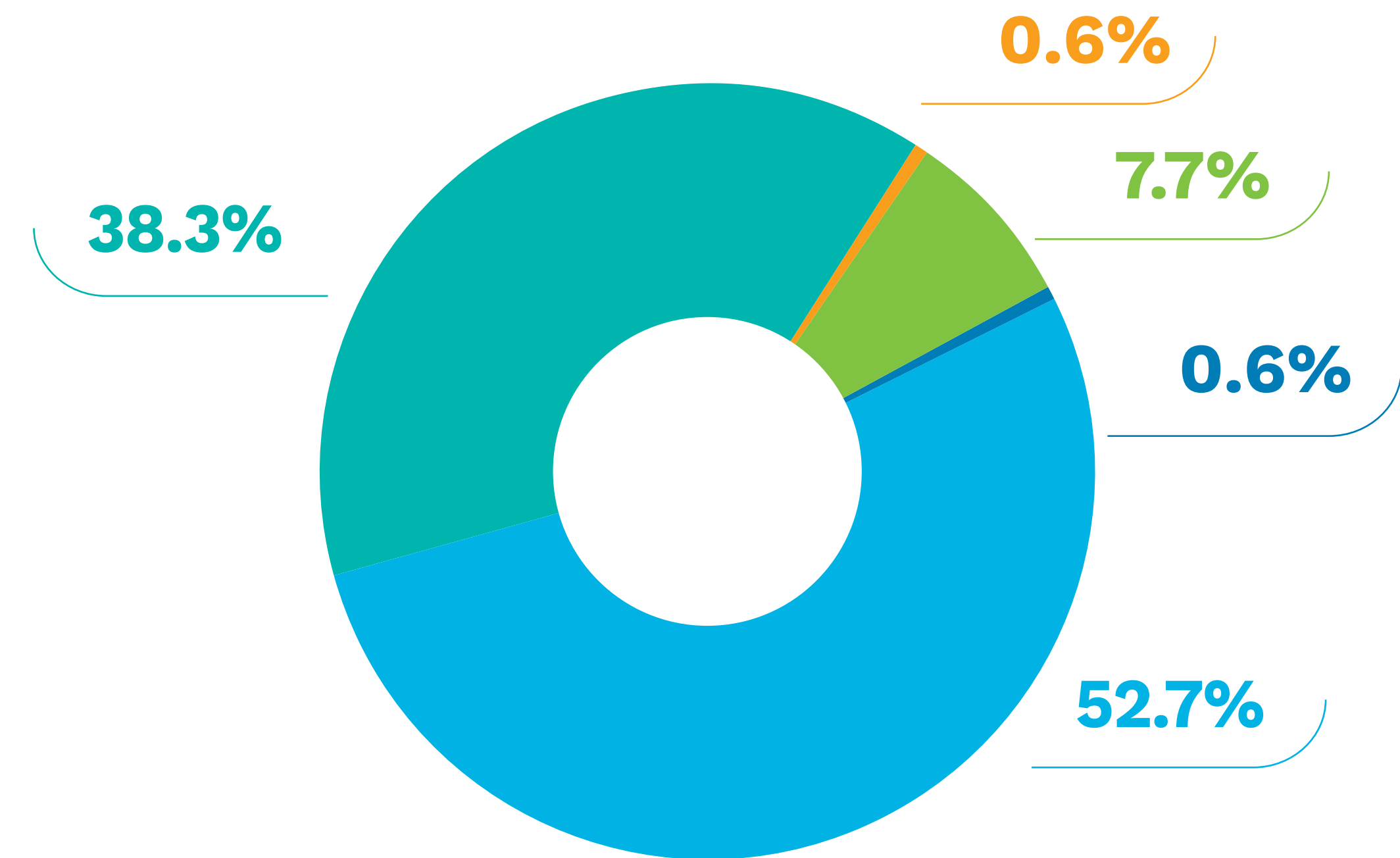
We invest in sharing knowledge in the company, valuing the learning and skills of our employees. Valuing the ideas of our employees, in 2019, together with People and Culture Area, we created a fully proactive multidisciplinary group, which gave rise to the Who Shares, Multiplies program. We offered a structure for meetings and engaged an advisory firm to support employees when creating and developing a content sharing methodology. In 2019, six training courses were conducted, totaling 33 hours; 162 employees participated alongside coaches, reaffirming our knowledge-sharing culture and validating our pursuit of ambitious people.



We also carry out 360° evaluations of our employees that are designed by our core goals. Feedback was also improved when we conducted a session with managers during which we discussed strategies for stimulating high performance. In 2020, we will apply this initiative to our other professionals. In 2019, 92.3% of men employees and 86.0% of women employees regularly received performance and career development evaluations. [|GRI 404-3|](#)



PERFORMANCE AND CAREER DEVELOPMENT EVALUATIONS BY EMPLOYEE CATEGORY [|GRI 404-3|](#)



Officers



Managers



Coordinators/
specialists



Analysts and
technicians



Operators

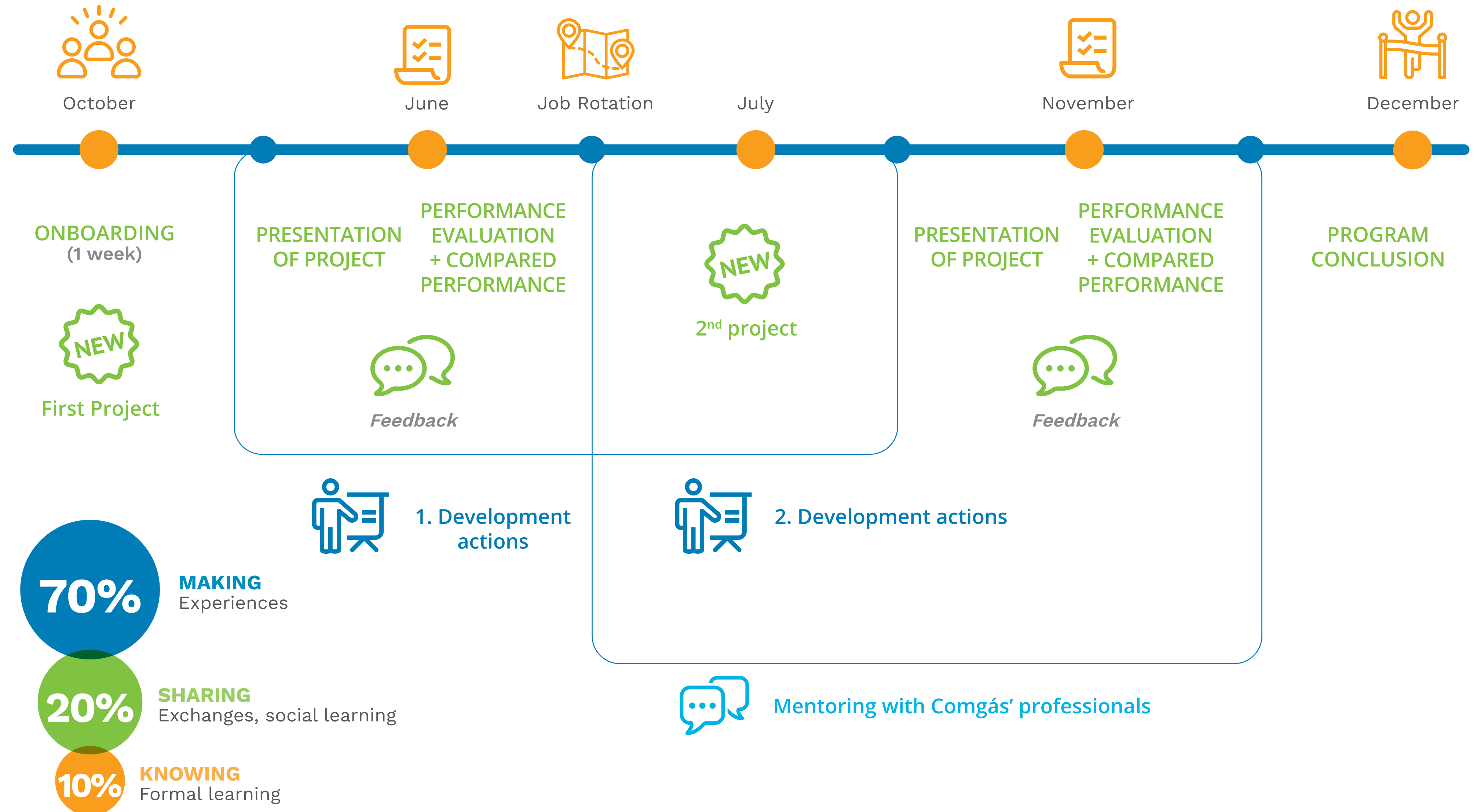
Trainee and internship programs

[GRI 404-2]

We invest in internship and trainee programs targeting young talent that can contribute to our business. The third phase of our trainee program in 2019 opened 15 job vacancies, 13 of which were filled by trainees working on 25 projects. Each leader had the opportunity to submit to the Board of Executive Officers strategic projects for which the trainee's contribution would be relevant. Thus, each program participant worked on a specific project for 6 months under the mentorship of managers. Thereafter, trainees presented their activities and contributions, which was the basis for a compared performance exercise focused on meritocracy. In 2018, we recorded a retention rate of 64% and, in 2019, 100% of trainees remained in the program, evidencing its effectiveness.

Our internship program also delivered positive results. As a front door initiative, this program allows us to develop young professionals with different areas of expertise that are relevant to our culture. This program has a 1-year duration and may include job or project rotation after 6 months. In 2019, including the previous cycle, we employed 20 interns, accounting for 69% of utilization. In the program initiated in October 2019, we employed 32 interns who will be trained by our Path of Development.

PATH OF DEVELOPMENT 2019



Communication and benefits |GRI 401-2|

The implementation of the social platform Workplace was another milestone in 2019 designed to improve communication, facilitate seamless interaction and prepare a guide for managers on how to speak with employees with a focus on communication autonomy. Also, we promoted Talks Comgás, an event designed to facilitate discussions with experts in various fields. The 11th edition of the year included 10 companies and a total of 592 participants, who discussed topics such as agile mindset, humanization, digital transformation, new management models, Itaú experience in digital transformation, design thinking, professions of the future, customer experience, the Internet of Things, gas work hub, data science, and technology connected to business areas. Lastly, participants' level of satisfaction in Talks Comgás was 9.1 on a scale from 0 to 10.

Reflecting our investment in the health of our employees, we support community street-running and adopted Gympass with the on-site fitness center at our Operational Center. As a Citizenship Company, we offer extended maternity and paternity leave (180 days for women, 20 days for men, and 45 days for child adoption cases) as well as daycare assistance and milk dispensary. In 2019, 21 women took maternity leave, and the retention rate was 87.50% after they returned to work. |GRI 401-3|

**NOTE
9.1**

**Was the
evaluation of the
participants with
Talks Comgas**

In 2019, we, for the first time, implemented Kids Day for our employees, a day during which children could visit their parents' workplace. It was a successful event and much celebrated at our workplace. We also offer health insurance plans for employees and their dependents, maintain a health department that conducts periodic examinations, and develop occupational and wellness campaigns whenever necessary. We also have the Friend Program, which provides support to employees who are facing mental health difficulties, such as depression and other mental health disorders, family issues, psychological disorders, stress management, financial problems, among others. |GRI 403-6|



You Speak 2019

We conducted an engagement survey to measure and qualify our people management actions. This initiative, *Você Fala* (You Speak), gathered survey responses from **1,014 respondents**, achieving a **94% rate of adhesion**. The survey included 58 general corporate questions, 4 specific questions on our company, and 3 open questions. Overall, we achieved an approval **rating of 77% on a scale** from 0% to 100%.



Favorable score by theme of the *Você Fala* 2019 survey



The package of benefits offered to our employees also includes a private pension plan with a defined contribution through the Free Benefit Generator Plan (PGBL); Long-Term Incentives (ILP); life insurance (without an age limit or grace period; employee participation is optional; the employee's contribution covers 40%, and we finance the remainder); health insurance plan; and assistance for purchases in optic shops and drugstores.



Information on employees and other workers

[GRI 102-8]

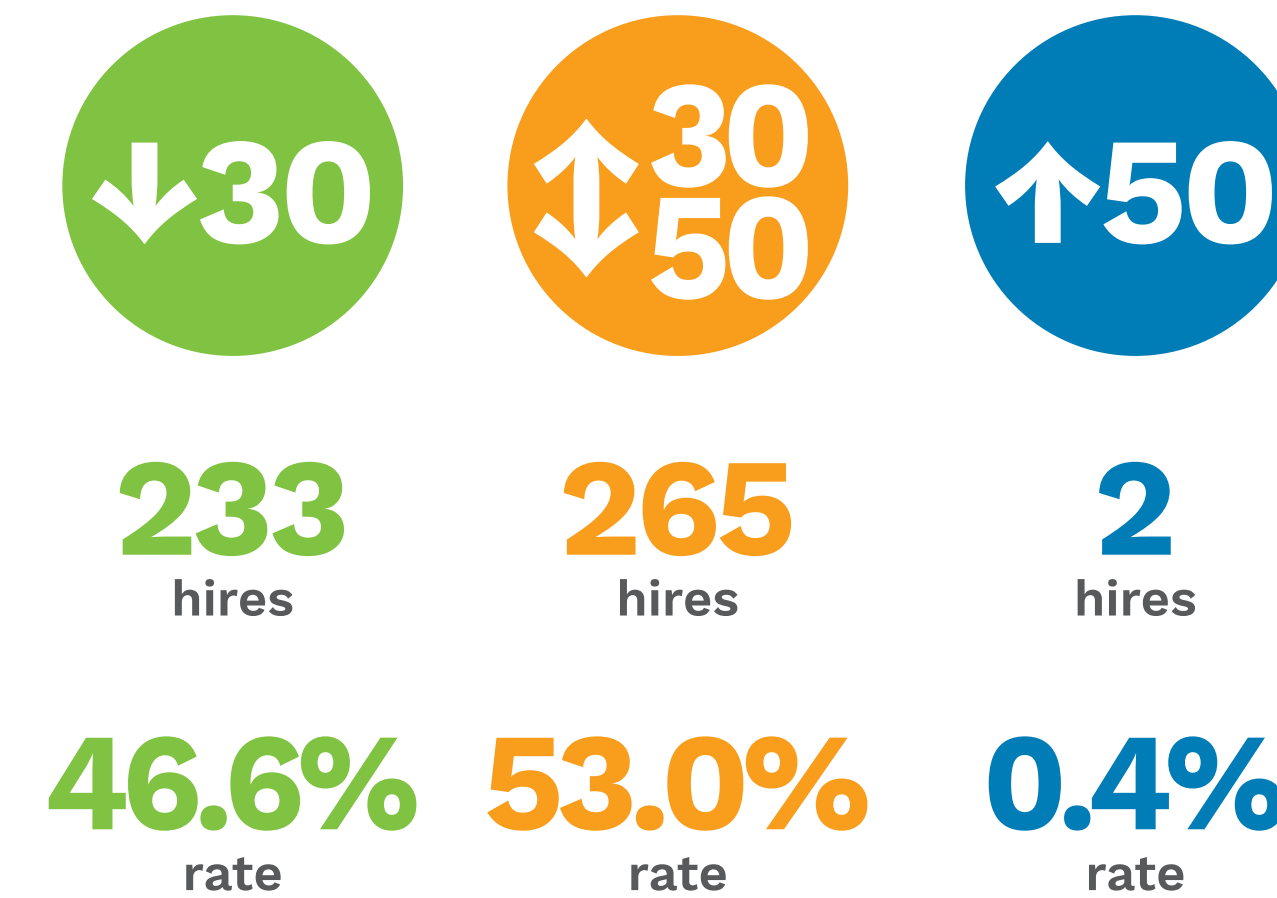
We ended 2019 with 1,225 permanent employees (865 men and 360 women) and 60 temporary workers (26 men and 34 women). By type of employment, 864 men and 359 women were working full-time, and one man and one woman were working part-time.

In 2019, we hired 500 people, 322 men (64.40%) and 178 women (35.60%). In the period, 264 professionals were dismissed and/or resigned.

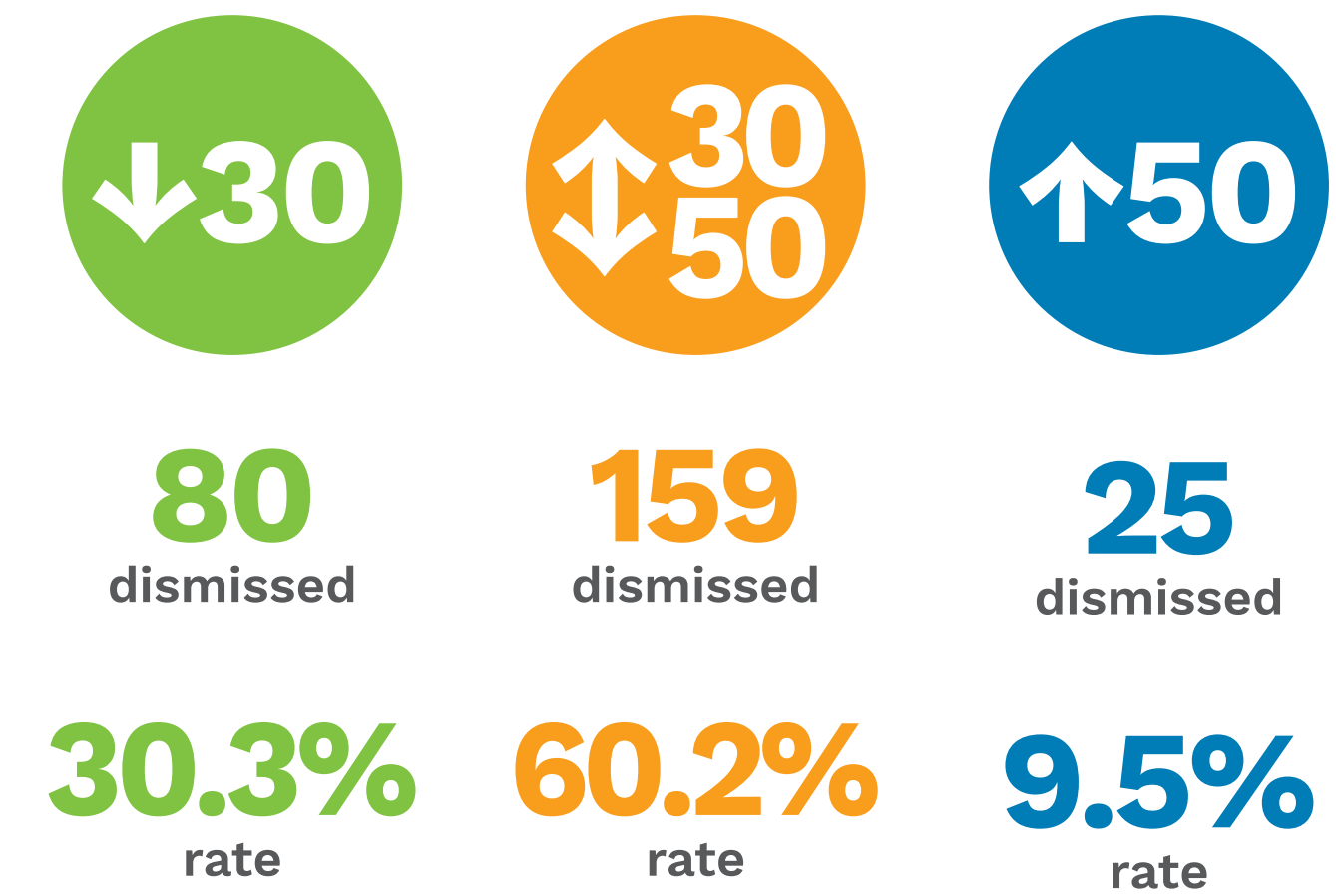
Employees by region and employment contract

Region	Permanent	Temporary
Campinas	133	5
Campos do Jordão	1	-
SP Base Figueira	933	49
SP Base FL	62	5
Jundiaí	11	-
Limeira	13	-
Lorena	5	-
Santos	19	1
São José dos Campos	39	-
Osasco	1	-
Santo André	8	-

NUMBER AND RATE OF HIRES BY AGE GROUP [GRI 401-1]








NUMBER AND TURNOVER RATE BY AGE GROUP [GRI 401-1]



NUMBER AND TURNOVER RATE BY GENDER [GRI 401-1]



NUMBER AND RATE OF HIRES AND TURNOVER BY REGION |GRI 401-1|

				
Campinas	67	13.4%	28	10.6%
Campos do Jordão	1	0.2%	-	-
SP Figueira	400	80.0%	214	81.1%
SP Faria Lima	14	2.8%	8	3.0%
Jundiaí	1	0.2%	-	-
Limeira	2	0.4%	3	1.2%
Santo André	1	0.2%	-	-
Santos	3	0.6%	4	1.5%
São José dos Campos	11	2.2%	7	2.7%





Suppliers |GRI 102-9|

We invest in the qualification of our suppliers, and we require them to be as highly committed to quality, community support, and environmental protection as we are. In this regard, we look to continually improve our relationships. In 2019, we revised our supply policies and procedures to ensure agility and organization in our procurement processes and services contracts. Also, professionals from strategic areas develop training courses, awareness actions, and audits for certain contracts.

Our supply chain is divided into a strategic criticality matrix. Key procurement groups comprise the macro dimension: gas, services, and materials. In 2019, 100% of our gas supply was maintained through two agreements with Petrobras, one referring to domestic input and another from Bolivia (learn more in the topic [We Make the Difference](#)). Among key services are companies whose activities relate to the construction of networks and branches, indoor installations, management, inspection, and customer assistance as well as gas meter readers who frequently collect information about our customers' consumption. Concerning more relevant materials, we highlight companies selling pipes, connections, valves, meters, regulators, and stations.

Responsibility

Our staff is mostly composed of outsourced workers who work in the expansion and maintenance of the distribution grid and installation services for our customers. The contractor companies are directly responsible for managing these workers, but we are also responsible for these professionals and the processes they execute. Thus, we adopt initiatives aimed at ensuring contractor safety and our business continuity that include:

- ✔ **Safety, Health, and Environment Programs (SSM):** Through the Safety Excellence program (learn more in the topic of [Health and Safety](#)), we invest in awareness of behaviors that best prioritize safety and how to implement these behaviors.
- ✔ **Contractual Clauses:** Our standard agreement stipulates compliance with all labor liabilities and the adoption of righteous, ethical, and moral behavior. The agreements include an SSM exhibit containing good practices relating to this issue.
- ✔ **Third-party Management:** We engaged a partner company to periodically analyze labor documents and certificates (ASO, NRs, etc.) as a way of maintaining the legality across our supply chain. We also collect labor, social security, and occupational safety documents online in a standardized manner. [|GRI 103-1, 103-2, 103-3 – Supplier Social Evaluation|](#)

In 2019, 4 contracted construction companies underwent an audit and were evaluated for their environmental impact. In 2019, we audited 10 suppliers (construction and connection sectors) included in our Excellence Program (learn more on the topic of [Health and Safety](#)). [|GRI 308-1|](#)



We also monitor suppliers' environmental sustainability practices. Besides an internal commitment to sustainability, we are certified by ISO 14001, which defines environmental aspects of the entire life cycle of products—in our case, natural gas. This topic is directly managed by the Health, Safety, and Environment area (SSM), where we discuss all aspects and potential impacts of contractors on our Environmental Management System (SGA). We also assess suppliers through an audit, which includes checklists with specific environmental aspects and their impacts. Our goal is to include all the environmental requirements in SSM contractual exhibit, already effective in standard agreements of 2020. [|GRI 103-1, 103-2, 103-3 – Supplier Environmental Evaluation|](#)

All suppliers contracted in 2019 were selected based on social criteria. In the period, 826 new service and material providers were evaluated, whether related to the acquisition of strategic items or support. This analysis results in a criticality classification of our suppliers, with levels from 1 to 4 (the higher the number, the greater the impact): [|GRI 414-1|](#)

- ✓ Not classified into criticality: 415 (50%)
- ✓ Criticality 1: 260 (31%)
- ✓ Criticality 2: 38 (5%)
- ✓ Criticality 3: 39 (5%)
- ✓ Criticality 4: 74 (9%)





About the Report

Message from CEO

Committed to Sustainability

From people to people

We are Restless

We are Impeccable

We are Interested

We Pursue Impression

We Pursue Intensification

We Pursue Innovation

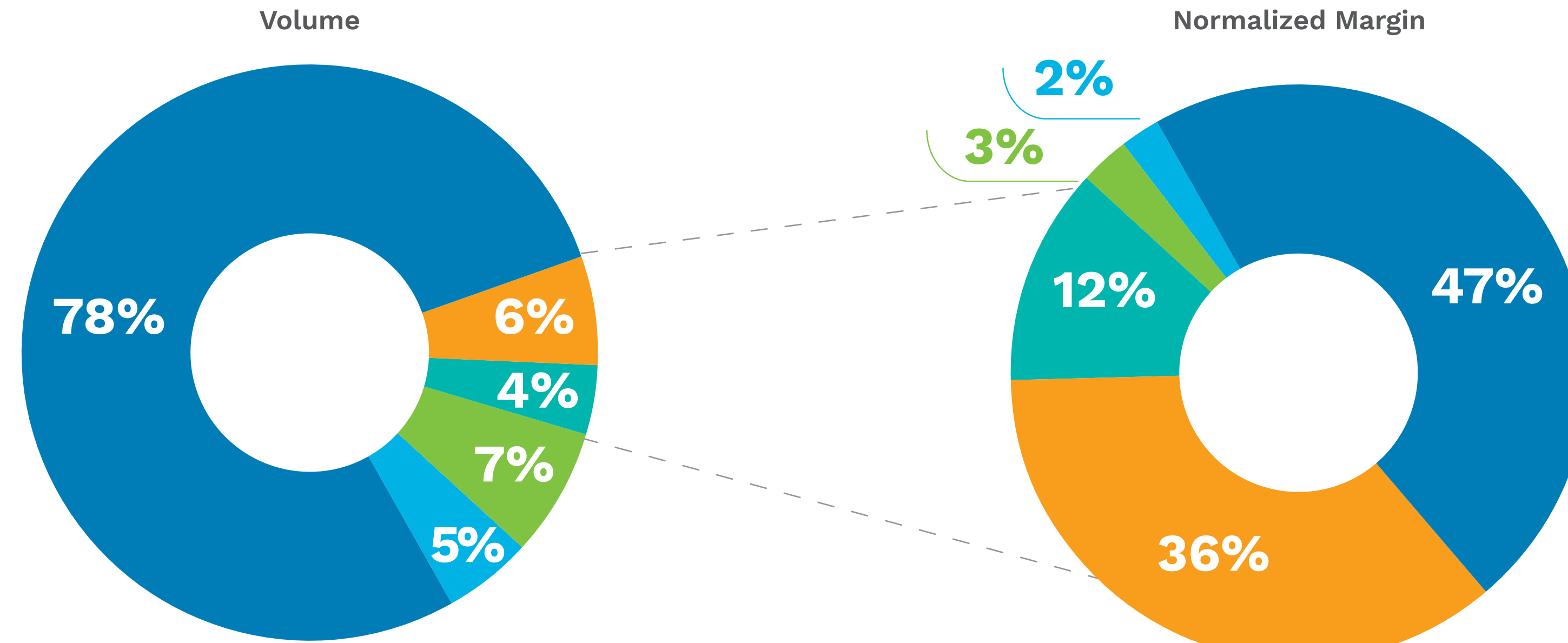
Summary of GRI Standards



WE PURSUE IMPRESSION

OPERATIONAL PERFORMANCE

We distribute natural gas to the industrial, commercial, residential, co-generation, thermal generation and automotive segments. The most representative segment in terms of consumption is the industrial segment, which, at the end of 2019, accounted for nearly 78% of distributed volume. Besides that, the commercial and residential segment, that represents just 10% of our volume, represents around 48% of our margins. [\[GRI 102-6\]](#)



Industrial



Residential



Commercial



Co-generation



Automotive



CUSTOMER SEGMENTS SERVED BY COMGAS



Industrial

This segment includes steel and metallurgy, chemical and petrochemical, automotive, pulp & paper, food & beverage, glass & crystal, ceramic, and textile customers. Applications include vehicles and forklifts, thermal energy, air conditioning, and energy generation. Natural gas-fueled electric power generators are becoming increasingly widespread, offering several advantages compared to conventional diesel-fueled models. They generate less pollution, reduce operating costs during peak hours by up to 70%, and provide up to 50% in operating cost-savings compared to diesel. Also, since they do not require fuel tanks or re-supply, they are capable of extended operations. Lastly, the gas network is highly reliable compared to the electric grid (over 90% of our network is underground), and migration to co-generation is possible.



Residential

Our portfolio mostly includes apartments and houses, and our area of concession covers highly demographic regions. Natural gas transforms our customers' lives by delivering wellness gains, comfort, and safety. Natural gas has a wide range of uses in households, from swimming pool heating to the generation of electricity, preventing light outage; the fireplace and torch holder can be used efficiently, free of dust; and the well-known showerheads, furnaces, and ovens. We also provide a seamless process for switching over account ownership, obtaining a second copy of a bill, consultation of debits, and other online services. [Our Customer Guide](#) also contains key recommendations regarding the use of natural gas.



Commercial

This segment includes hospitals, laundromats, fitness centers, hotels, clubs, restaurants, snack bars, and bakeries. We save these customers energy and time with gas cylinder exchanges; payment after the use of an eco-friendly, non-toxic, and safe source of energy. We also provide them with exclusive advice on the best solutions and applications, equipment conversion, and projects to build an internal network. With these qualities, natural gas reduces operating, maintenance, and cleaning expenses and includes anti-pollution equipment.



Co-generation

This segment is experiencing an upward trend due to the possibility of independently ensuring energy and facilitates access to a special tariff. Co-generation is a process that allows, using a single fuel, the simultaneous production of heat and electricity. Efficiency gains make reliable, low-cost production possible as well as self-sufficiency in electricity generation, a key factor for units demanding a reliable and non-stop supply, such as hospitals, hotels, office buildings, and industry. Co-generation can be used to meet both small and large electricity demands: from 15 kW for small businesses to more than 20,000 kW for industry.



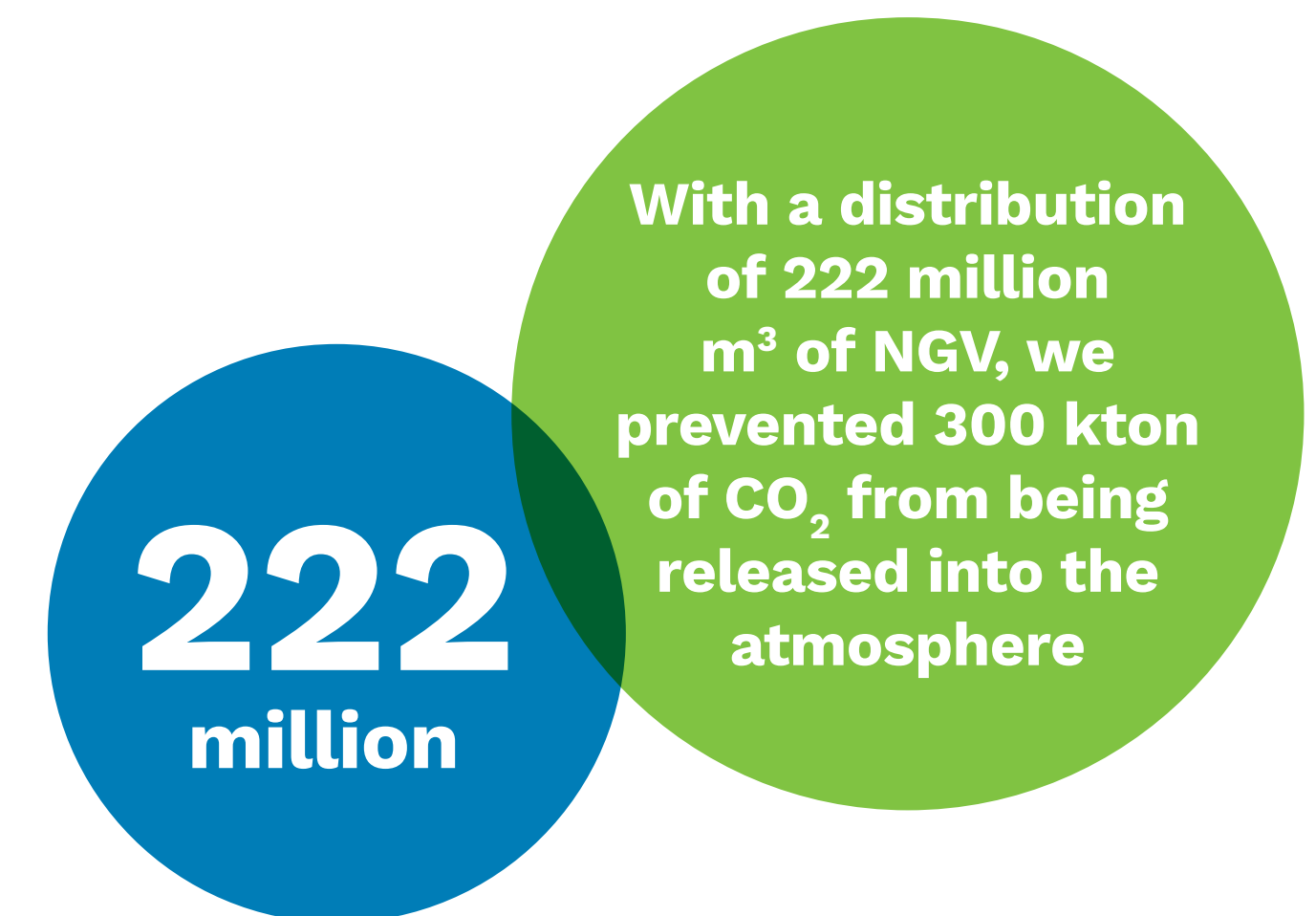
Automotive

The natural gas vehicle (NGV) delivers savings in fuel consumption, whether for passenger vehicles, fleets, taxis, or taxi booking apps. To assist our customers and offer information about installation, we offer the platform [GNV10](#). The advantages include up to 47% savings compared to gasoline. It is easy to transfer the gas kit to another vehicle as well as reliable since the NGV cannot be adulterated. In 2019, with a distribution of 222 million m³ of NGV, we prevented 300 kton of CO₂ from being released into the atmosphere.



Thermal generation

This electricity is generated from the natural gas burned at thermal power plants. Besides being safer due to its continuous supply, natural gas does not require storage, which eliminates freight costs, physical storage needs, and fuel handling. It also offers highly competitive operating costs compared to other fuels. It does not require pre-heating energy expenses like other fuels, and offers supply reliability, thanks to a network comprised of over 90% underground pipeline. Also, electricity is paid after use.

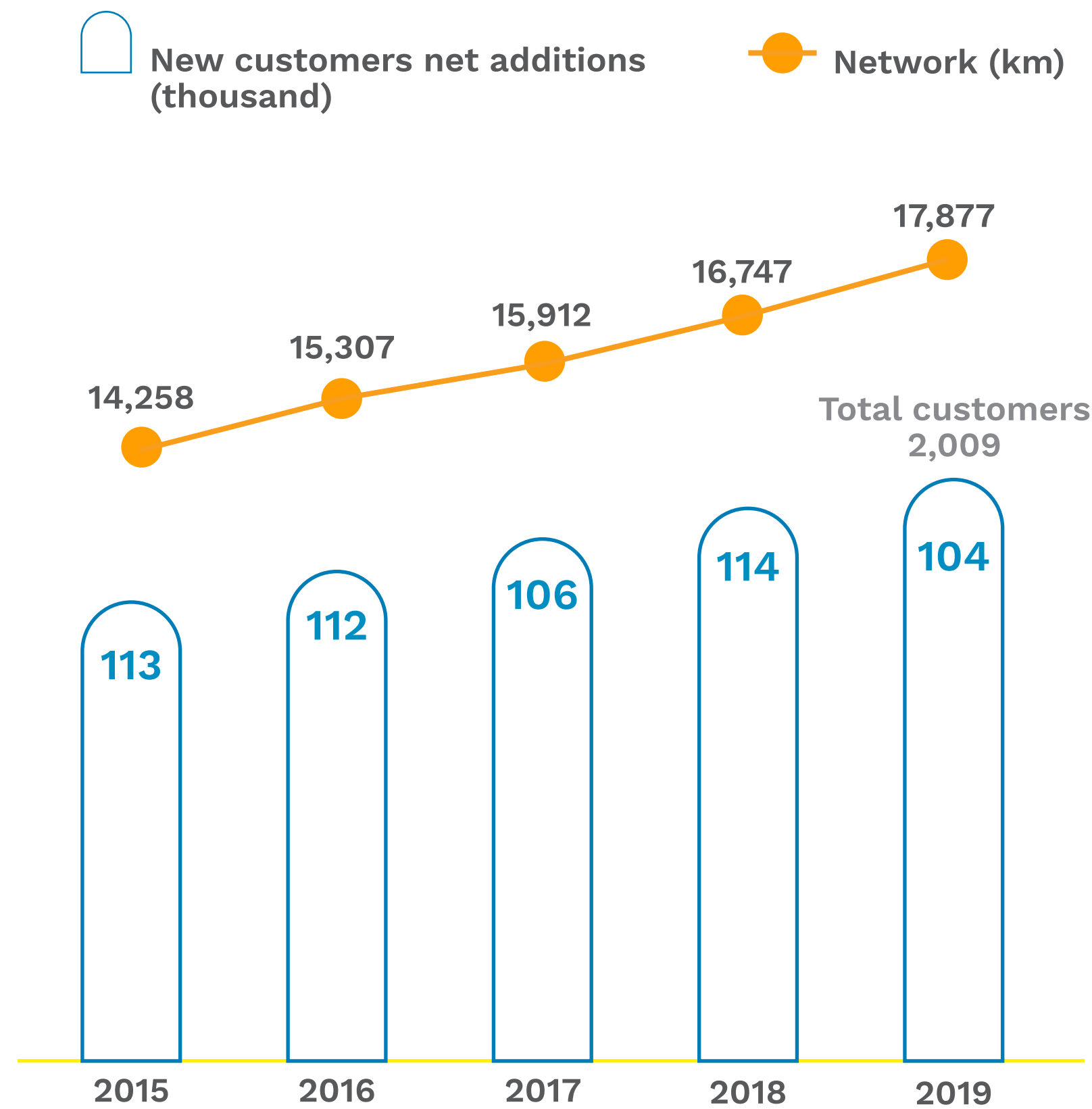




Qualified expansion

For qualified service across all segments, we continue to invest in new connections, adding an average of 100,000 new customers every year. In 2019, we surpassed 2 million customers, connecting approximately 104,000 new customers and achieved significant network expansion by adding roughly 1,130 km in 2019, nearly half of which was in the City of São Paulo.

NUMBER OF CUSTOMERS AND NETWORK EXTENSION (thousand/km)

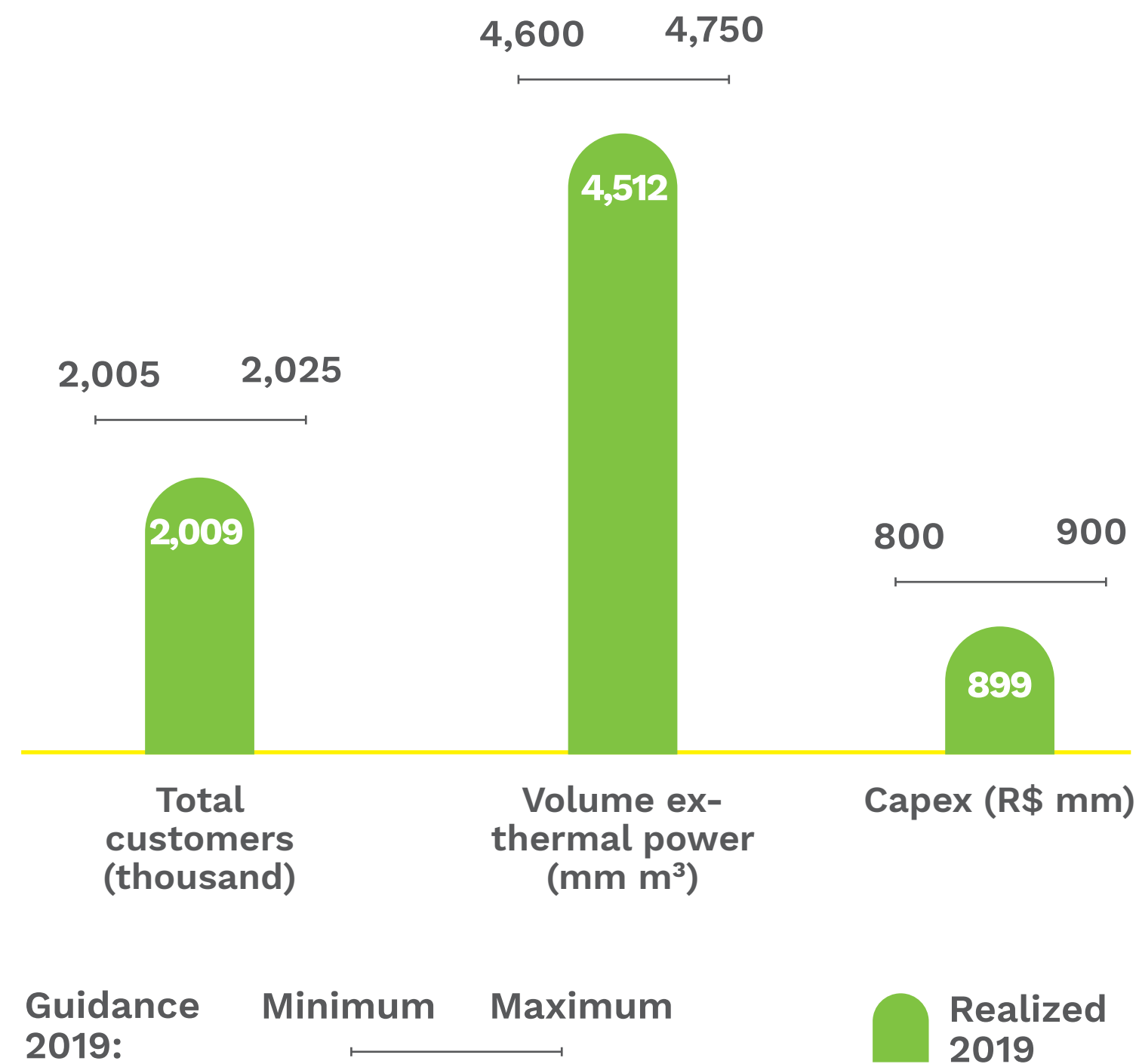


The year was marked by expansion into new regions, especially inland, which will be reinforced in 2020. In these smaller locations, we will face new infrastructure challenges. Thus, we are developing ways to improve operations to minimize our social and environmental impact.

In 2019, we also advanced our customer-centric strategy, which aims the natural gas competitiveness in industries and commerce compared to other sources of energy. We also connect residential customers with different natural gas needs that include higher average consumption, resulting in greater profitability for our business. These are closed housing estates inland and in the metropolitan region of São Paulo. With a focus on customer satisfaction, we initiated a pilot project for connections to be executed in a single day, which includes connection, branch installation, and equipment conversion.

Operational results

In 2019, we achieved operational results close to our projections, evidencing our planning assertiveness even during uncertain periods. The year began with great expectations of economic change and a wide agenda of reforms to boost resumption of investment and industry recovery with potential positive impacts on our distributed gas volume. However, we saw a slower-than-expected economic upturn and a sluggish reform approval process, namely, the pension reform.



Year-on-year, we reported the following results of distributed gas volumes by segment:

- ✔ **Industrial:** 1.1% reduction, mainly impacted by adverse situations in large customers' operations.
- ✔ **Residential:** Despite higher average temperatures in the period, this segment grew 1.2% because 103,000 new customers were added in 2019.
- ✔ **Commercial:** 2.6% year-on-year growth, boosted by food & beverage, shopping malls and office buildings.
- ✔ **Co-generation:** 2% increase, especially due to the reversal of the PLD price curve (Differences Settlement Price).
- ✔ **Automotive:** 1.7% drop due to lower competitiveness of natural gas compared to other sources of energy, besides a greater basis of comparison coupled with effects of truck drivers' strike in 2018.

Distributed Volumes (thousand m³)

	2018	2019	Chg.
Industrial	3,557,349	3,516,469	-1.1%
Residential	276,153	279,450	1.2%
Commercial	156,464	160,573	2.6%
Co-generation	327,399	333,800	2.0%
Automotive	225,933	229,079	-1.7%
Volume ex-thermal power	4,543,298	4,512,371	-0.7%
mm ³ /day	12.4	12.4	-



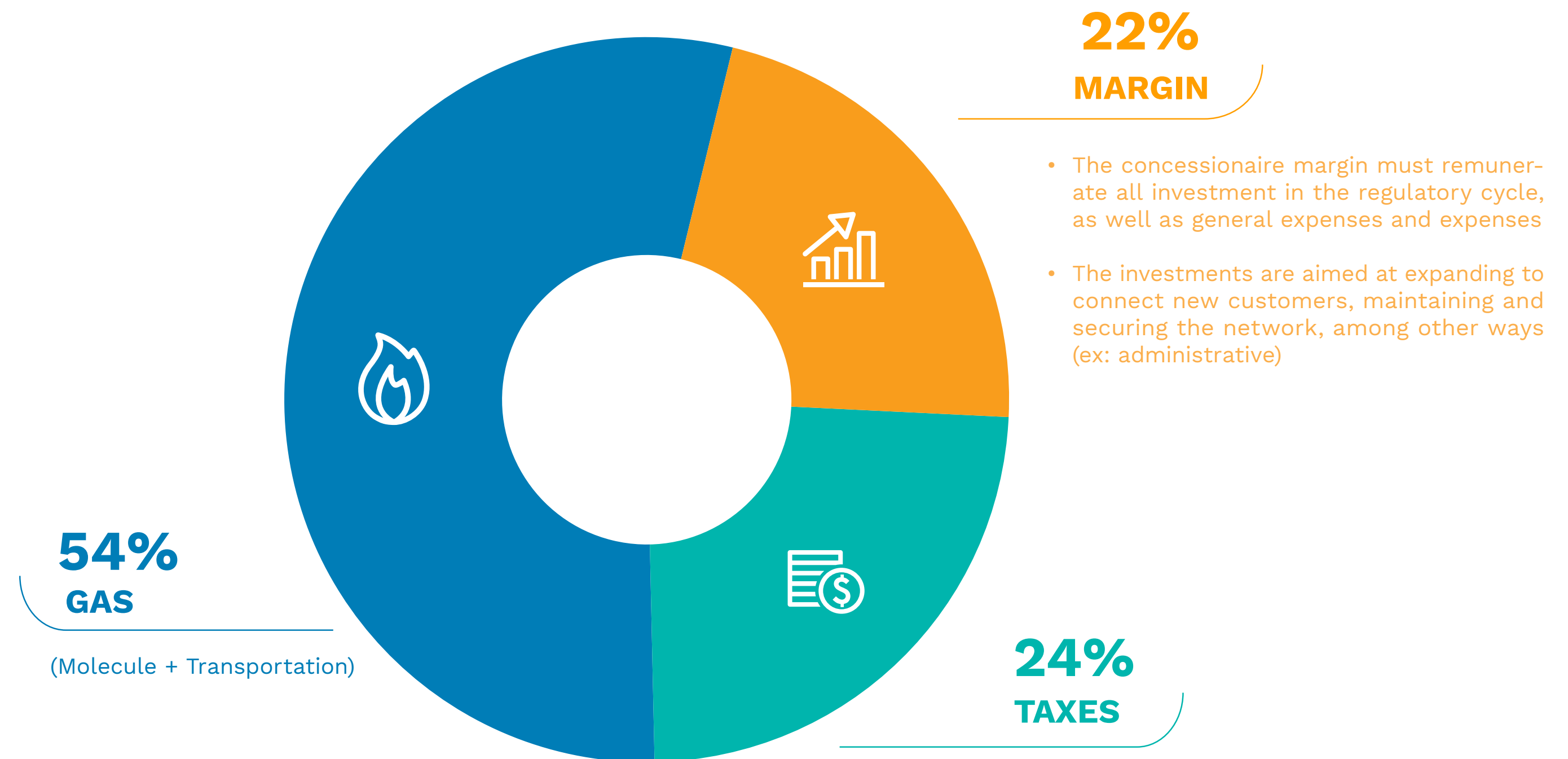
Financial results

[GRI 103-1, 103-2, 103-3 – Economic performance]

Our net revenue grew in 2019 largely due to cost transfer and the conclusion of the 4th Tariff Review (learn more in the [“We pursue innovation”](#) section). Our tariff is composed of three components: i) cost of gas (directly passed on to customers; ii) taxes; and iii) concessionaire’s margin, which is the value that effectively composes our gross profit.



COMPOSITION OF TARIFFS



Source NTF-0030-2019



R\$ 2.2 BILLION

2019 normalized EBITDA



Net revenue |GRI 102-7|

In 2019, we recorded gross revenue from sales and/or services of R\$12 billion and, after deductions of R\$2.5 billion, net revenue of R\$9.5 billion, 39.1% higher than in 2018 due to higher gas and transportation costs and tariffs defined by the regulatory agency.

Cost of goods and services

The total cost of goods and services sold came to R\$6,402 million in 2019, 31% higher than in the previous year. This amount is mainly composed of gas (commodity) and transportation costs. The year-on-year variation reflects a higher unit cost of gas, directly connected with higher exchange variation in the period, which is one of the references in gas contracts.

Operating revenue and expenses

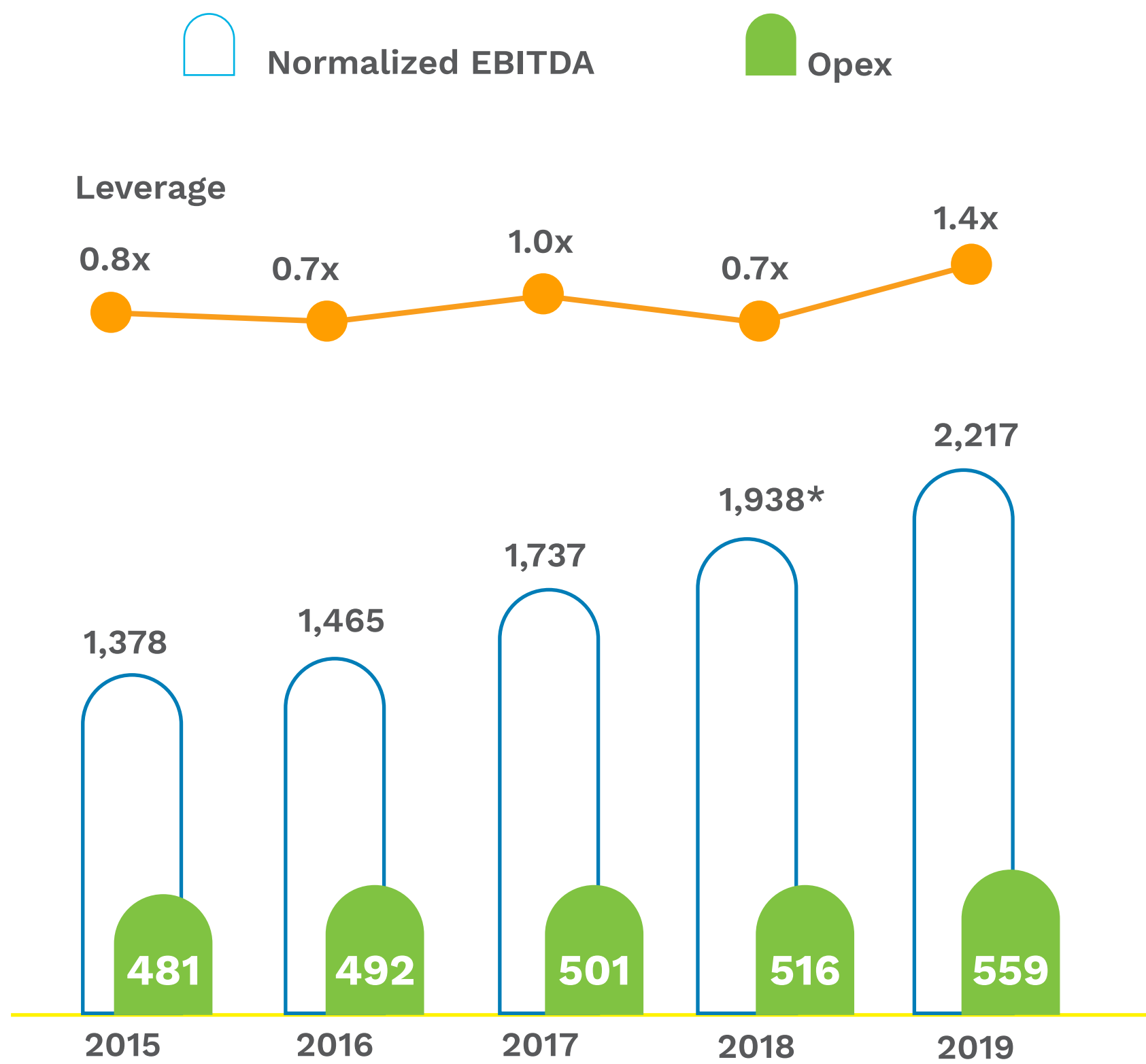
Our selling, general, and administrative expenses, excluding amortizations, totaled R\$559 million, 8% higher than in 2018, in line with the IGP-M (General Market Price Index) in 2019.

EBITDA

The Ebitda normalized by the regulatory current account totaled R\$2,217 million, 14% higher than in 2018, which was mainly impacted by margins adjusted by inflation. The normalized Ebitda margin (R\$/ M³) was 0.49 (0.43 in 2018). The IFRS Ebitda totaled R\$2,512 million in 2019.

NORMALIZED EBITDA / OPEX

(R\$ MM)



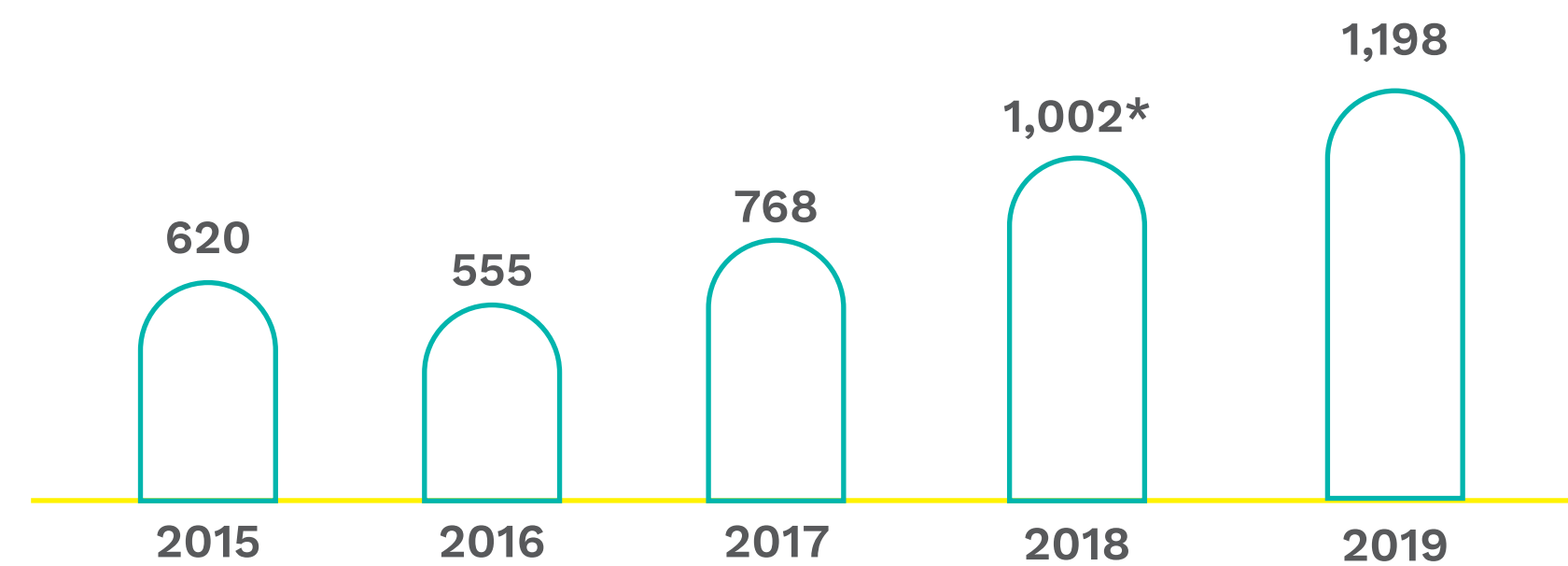
* Recurring EBITDA

Net income

Our net income, normalized by the regulatory current account totaled R\$1,198 million in 2019 (R\$1,367 under IFRS).

NET INCOME

(R\$ MM)



Normalized net income

* Recurring net income.

Indebtedness

In the fourth quarter, we announced the 8th issue of debentures, totaling R\$2 billion. Our normalized leverage went from 0.67x in December 2018 to 1.62x at the end of 2019 (1.43x under IFRS). Besides the indebtedness position, this result reflects the distribution of dividends, the interest on equity (JCP), and the capital decrease at the end of 2019. Nearly 84% of our funding has long-term maturity.

Value-added |GRI 201-1|

Our value-added totaled R\$3.3 billion, in line with 2018. This value-added indicator corresponds to the difference of value between what we produce, goods, and services used in this process.

Value-added distribution 2019 (R\$ thousand)

Personnel and charges	194,641
Taxes, fees, and contributions	1,420,008
Financial expenses and rentals	372,732
Dividends	997,958
Interest on equity	164,955
Retained earnings	204,266
Total	3,354,560



Investments

We invested R\$899 million in 2019, **70% more than in 2018**, in line with the Capex plan of the approved regulatory cycle.

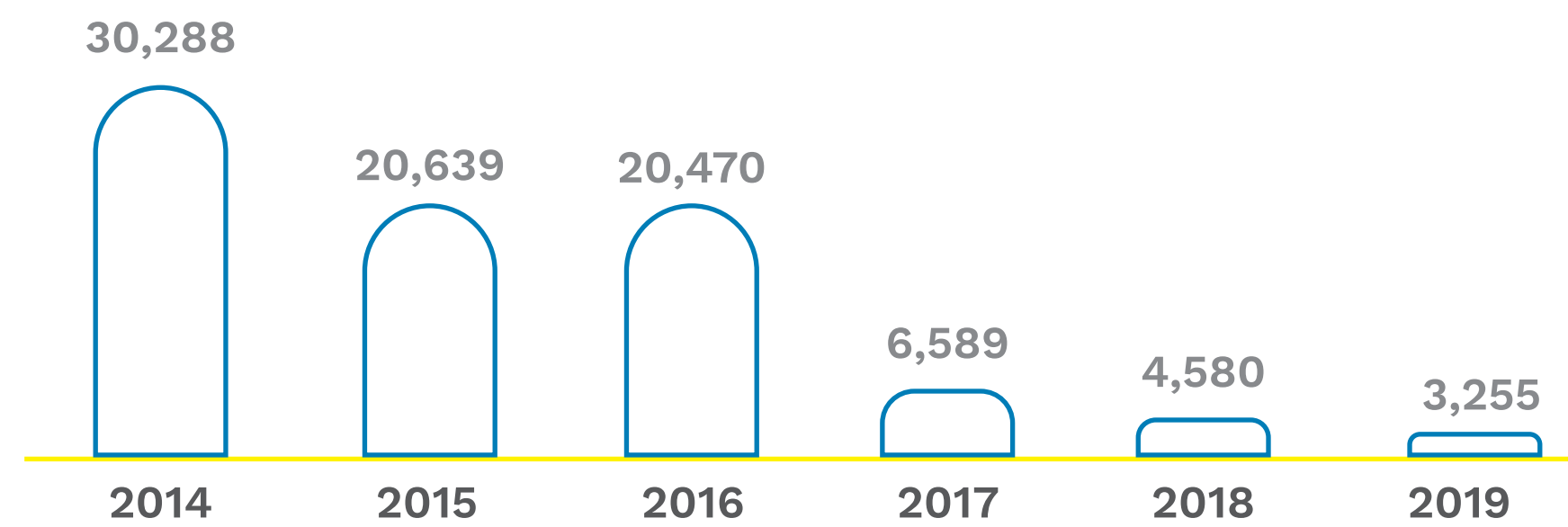
Customer relationship

We reduced complaints by around 90% since 2014. In 2019, we reduced 29% in comparison with the previous year. In addition, we measure the net promoter score (NPS) where we assess the degree of satisfaction and loyalty of our customers and we obtain inputs for continuous improvement of our journey with us. We registered NPF of 43 in 2018 and 32 in 2019, making an opportunity for improvement up front. As the customer are at the center of our strategy, from 2020 onwards, the NPS survey results will be considered in the variable remuneration of our executives.

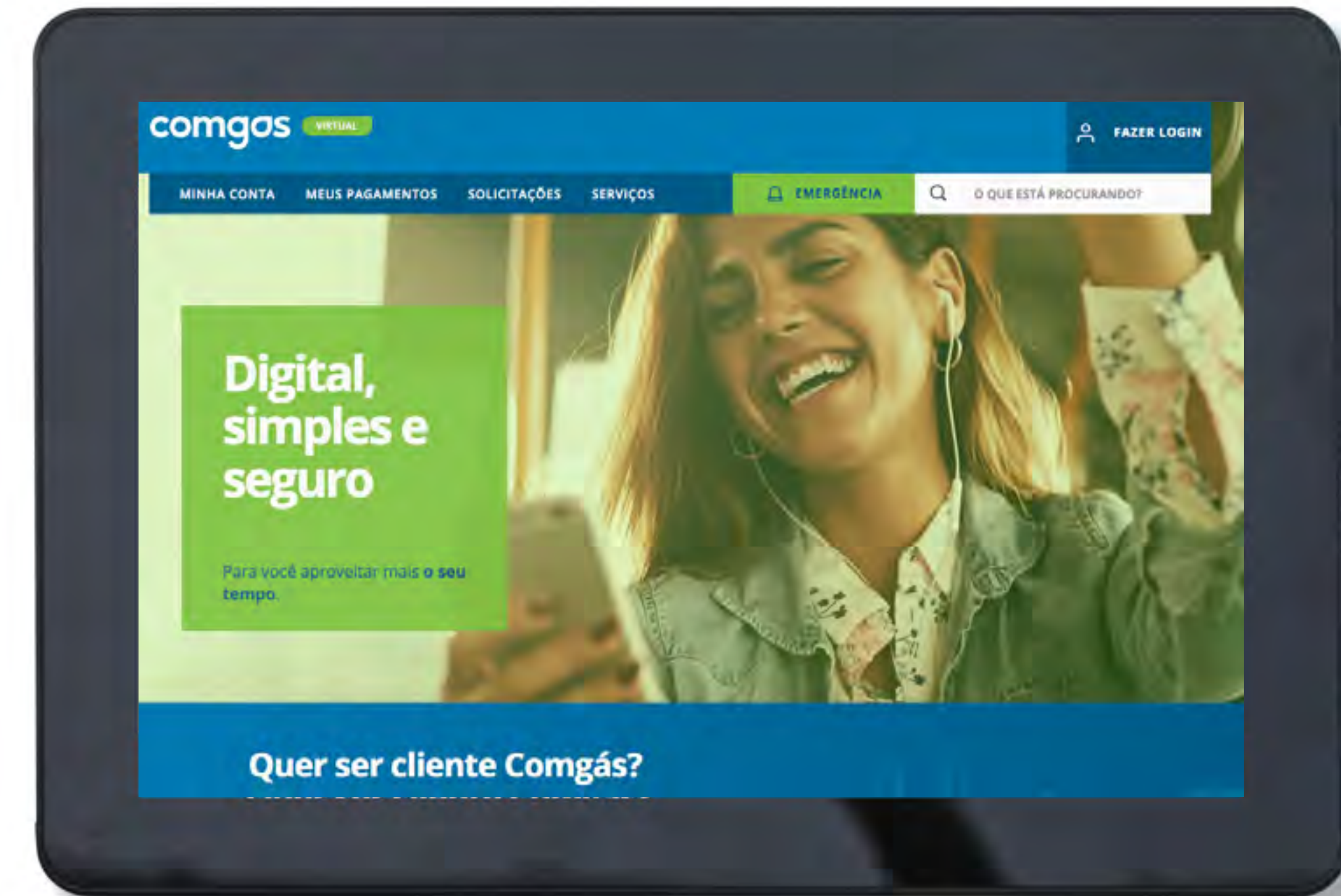


We recorded a substantial decrease in the number of complaints, 28.9% in 2019 compared to the previous year.

PERFORMANCE INDICATORS - COMPLAINTS



-89% since 2014





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Summary of GRI Standards



WE PURSUE INTENSIFICATION



Collaboration to preservation

Aware of the importance of preserving Spring and Permanent Protection Areas (APA), we executed a partnership through the Nascentes Program, promoted by the São Paulo State Government to recover two springs at the Unit of Conservation – Environmental Protection Area (APA) of Campinas in 2020. With this initiative, we will recover an area of 4 hectares by planting 8,000 native species seedlings. We are also signatories of the Paris Agreement, evidencing our engagement with environmental preservation.

[|GRI 102-12|](#)



Environmental management

[|GRI 103-1, 103-2, 103-3 – Environmental compliance|](#)

Our business, the natural gas distribution, promotes environmental benefits. In terms of energy sources, the easiest and cleanest alternative to oil and coal is natural gas. Relatively clean-burning, natural gas produces fewer CO₂ emissions and improves air quality by virtually eliminating sulfur oxide, black carbon, and particulate matter emissions into the atmosphere.

At the same time, we are concerned about minimizing eventual adverse environmental effects caused by our business, thus, on a continual basis, we vigilantly assess and quantify potential adverse effects we may have on the environment, then work to determine the best ways to mitigate them. And before initiating any new natural gas project, we request authorization from the appropriate environmental authority for a continued operation of natural gas distribution systems.

Through our preliminary risk analyses (APRs), we identify all risks and potential environmental impacts in a specific system and classify them by frequency and probability. Thus, we operate in line with related legal requirements, which are checked by the Health, Safety, and Environment (SSM) area monthly. We also have a Health, Safety, Environment, and Quality (SSMQ) committee.

We have a solid Environmental Management System (SGA) whose effectiveness is evaluated yearly by senior management when they meet to discuss environmental topics, objectives, and the previous year's targets as well as the next steps and review the [Safety, Health, and Environment Policy](#), which is then approved by the CEO.

We have been certified by ISO 14001 since 2003, which is a reflection of our vigilant adherence to environmental best practices in operating and maintaining the natural gas distribution grid. This certification covers the metropolitan region of São Paulo and regions of Campinas, Paraíba Valley, and Santos, including odorization stations, branches, regulation, and measurement equipment.

On account of our effective management and commitment to minimizing our environmental impact, in 2019, we did not record any non-compliance with environmental laws and/or regulations. [|GRI 307-1|](#)



Burning natural gas emits:



23%
less CO₂
than fuel oil burn



50%
less CO₂
than coal burn



Energy |GRI 103-1, 103-2, 103-3 – Energy|

As an energy company, we continually seek to adopt energy efficiency measures in line with the best environmental practices. We maintain electrical power generation plans: a photovoltaic plant based in the city of São José dos Campos (SP) and a natural gas-fueled cogeneration plant, inaugurated in 2020, in our operational center.

Our energy consumption is monitored monthly by the Infrastructure and Health, Environment, and Safety areas to quickly identify nonconformities and improvement opportunities.

Energy consumption within the organization (GJ) |GRI 302-1|

Source of energy	2017	2018	2019
Diesel oil	4,064.93	3,361.00	3,802.47*
Gasoline	581.35	323.60	322.2
Natural gas	28,773.73	28,988.23	22,824.37**
Ethanol	8,495.12	6,847.60	12,558
Electricity	13,200.96	14,208.88	16,851***
Total	55,116.09	53,729.31	56,358.04

* Includes diesel oil used by fleet and energy generators. If we consider diesel only used by the generator, the amount is 106.14 GJ.

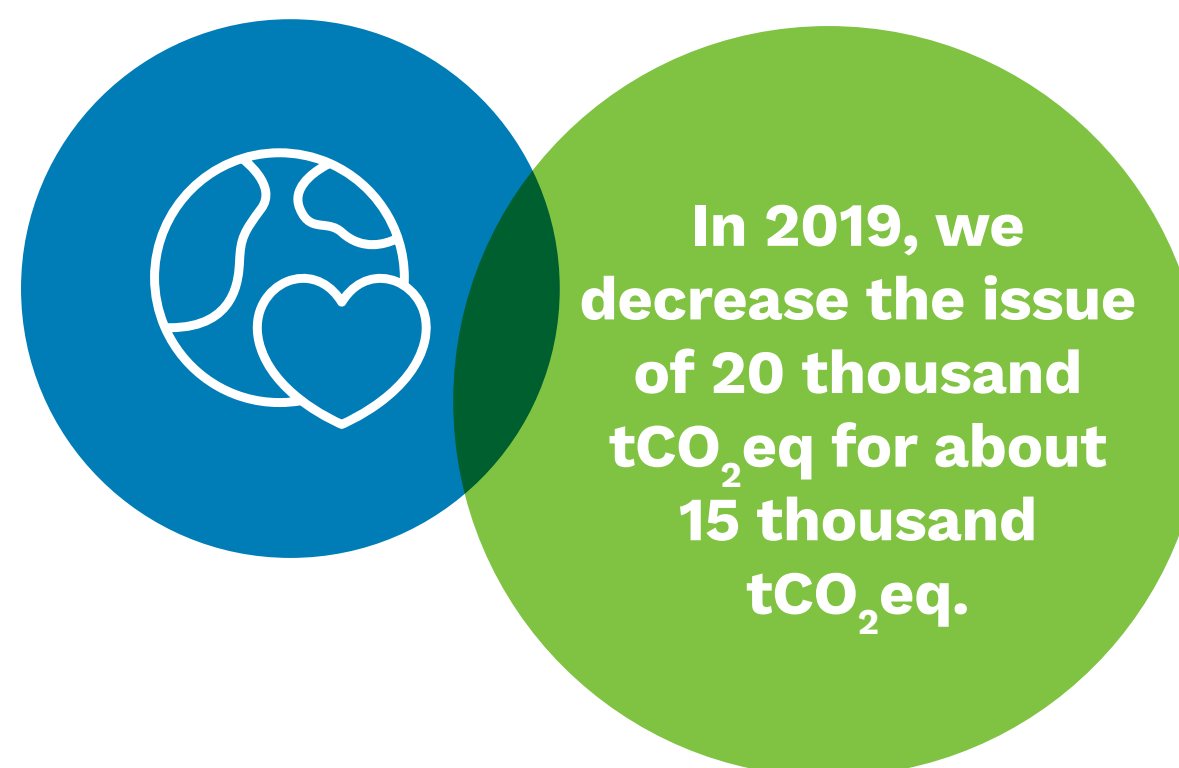
** Includes natural gas used by fleet and base (air conditioning, energy generation, and others). If we consider only consumption in the base, the amount is 11,164.9 GJ.

*** Includes the base, cathodic protections, city gates, and structural components. If we only consider the electricity used in the base, the amount is 10,204.06 GJ.

Emissions |GRI 103-1, 103-2, 103-3 – Emissions, GRI 103-1, 103-2, 103-3 – Fossil fuels|

To mitigate our emissions, we prioritize the use of fuels such as Natural Gas Vehicle (NGV) and ethanol, fewer pollutants when compared to gasoline and diesel. The highlight in 2019 was the conclusion of the Cast Iron Network Renovation Plan, which allowed us to reduce emissions derived from natural gas leaks caused by cracks. For the same purpose, we maintain the Damage Prevention Plan with asset maintenance actions, which enabled us to reduce our emissions from 20,000 tCO₂eq to approximately 15,000 tCO₂eq in 2019.

We also conducted our first Emission Inventory⁴ in 2019 per the guidelines of the Brazil GHG Protocol Program⁵, referring to our performance in 2018. With a more complete inventory, we were able to measure performance over time, and we invested in offsetting GHG emissions. In 2019, considering Scope 1⁶, we achieved a reduction exceeding 5,000 tCO₂eq. |GRI 102-48, 305-5|



Emissions inventory

Direct (Scope 1) GHG emissions: 10,948.76 tCO₂e, and, 841.11 tCO₂ of renewable/biogenic origin⁷. |GRI 305-1|

Energy Indirect (Scope 2) GHG emissions: 212.22 tCO₂e. |GRI 305-2|

Other indirect (Scope 3) GHG emissions)⁸: 4,321.68 tCO₂e, and 826.06 tCO₂ of renewable/biogenic origin. |GRI 305-3|

Emissions of ozone-depleting substances (SDO): 123,08 tCO₂e and HCFC-22⁹ |GRI 305-6|

⁴ Considering the emissions of CO₂, CH₄, N₂O, HFCs (HFC-125, HFC-134^a e HFC32), and HCFCs (HCFC-22), according to the sources of emissions mapped and data availability.

⁵ Tool used to understand, quantify, and manage GHG emissions. It is compatible with ISO standard 14.064 and quantification methods of the Climate Change Intergovernmental Panel (IPCC).

⁶ Includes fugitive emissions deriving from stationary combustion, industrial processes, treatment, burning, deterioration of solid waste and liquid effluents, and agricultural activities stemming from changes in the use of soil.

⁷ Related to fuel burning in several activities, especially transport and stationary equipment.

⁸ Including emissions from air travel, transportation, distribution, and generation of waste.

⁹ Including Scope 1 fugitive emissions.

Water |GRI 103-1, 103-2, 103-3 – Water|

We manage our consumption and disposal of water responsibly to guarantee efficiency and minimize our environmental impact. We frequently monitor water to understand eventual fluctuations, and we propose the use of more eco-friendly systems and equipment. Efficacy is assessed yearly in a critical analysis meeting held by the SSM area during which the previous year’s objectives and goals as well as results and improvements are discussed. Our water disposal system observes the standards of Brazilian law. Most of the water is sent to water and sewage concessionaires—excluding the water used to clean chemical products (consumption of 36 m³ in 2019), such as inky equipment or equipment contaminated by lubricant, which is disposed of in an eco-friendly way with a specialized company. |GRI 306-1|

We use water from the distribution concessionaire. In addition, we have two extra sources, one for reuse collected for rainwater use for irrigation and cleaning and another for reuse from the sewage treatment plant (ETE) for the toilets.

Although we do not have evidence of leakage or improper disposal, we seek to reduce consumption through employee awareness, the installation of tap timers, and by implementing reduced-flow discharge. In 2019, we consumed 12,676.0 m³ water deriving from water and sewage distribution concessionaires, 13% more than in 2018, largely due to an increased number of employees and water demand. |GRI 303-1, 303-5|

Effluents and waste

|GRI 103-1, 103-2, 103-3 – Effluents and waste|

We maintain a Sewage Treatment Station (ETE) to manage effluents, and we work to minimize waste generation in our operations, always promoting eco-friendly disposal that is in line with the standards of Brazilian law. Thus, disposal is executed by companies licensed by environmental authorities that apply the appropriate actions to mitigate any impacts, including the transportation and treatment of 4.72 tons of hazardous waste in 2019¹⁰. |GRI 306-4|

Non-hazardous waste by the method of disposal*

|GRI 306-2|

Method of disposal	Weight (in tons)
Reuse	0
Recycling**	345.65
Composting	0
Recovery, including energy	0
Burning	2.7
Underground injection	0
Landfill	551.79
Local storage	0

* Hazardous waste is carried only by companies qualified to handle it.

** We do not only recycle organic waste deriving from civil construction.

¹⁰ We neither import nor export hazardous waste.

We also maintain monthly management indicators and monitor the disposal of effluents and waste through documentation to ensure the process is executed properly. The mechanisms adopted to assess the management efficacy are indicators of quantity, percentage of reuse water, and the percentage of waste designated for recycling. We also have a Solid Waste Management Plan (PGRS), which describes how to collect, store and dispose of waste.



Communities

We direct resources for socio-environmental projects and keeping the volunteer programs aligned with the pillars of our brand.

For the allocation of resources from the tax incentive law, we maintain close contact with the city halls that assist us in defining local demands.

In addition, we delivered natural gas to more than 2 millions customers generating comfort and safety for people.



Subsidized sponsorships in 2019

Incentive Law	Project	Objective/Description
Children and Adolescent Fund – 6 projects	<i>Fábrica de Ideias</i> São Paulo (SP)	Broaden opportunities for young people by helping develop their social and environmental knowledge and offering technical training—all of which enhance their ability to compete in the job market.
	<i>Vocação Mundo do Trabalho</i> São Paulo (SP)	Help adolescents and young people develop their personal and career trajectories by identifying how their interests translate into tangible opportunities in the formal labor market.
	Children Cancer Treatment Institute São Paulo (SP)	Enhance the quality of care for children and adolescents with cancer by offering infrastructure and services that expand and improve upon the care provided by the Children’s Cancer Treatment Institute.
	<i>Arrastão da Gastronomia</i> São Paulo (SP)	Prepare adolescents for the labor market providing basic cuisine preparation skills through a contemporary and entrepreneurial communication.
	<i>Culinarte</i> Embu (SP)	Transform children and adolescents through non-formal education (cooking), helping carve out a clearly defined skill for them in preparation for the labor market.
Elderly Fund – 5 projects	Apprentice Chef Itapevi (SP)	Provide social and cultural knowledge to young people living in Itapevi communities; clarify practical and objective relations of the high school content, such as gastronomy and related topics; and help underprivileged youth gear up for adult life and the labor market.
	Retirement Village São José dos Campos (SP)	Helping to expand the housing capacity by an extra building of 15 homes for retirees.
	<i>Recanto São João de Deus</i> São José dos Campos (SP)	Promote greater quality of life for the elderly members of the institution by harmonizing different areas.
	<i>Casa de Repouso Vó Laura</i> São José dos Campos (SP)	Foment greater quality of life for the elderly members of this nursing home by adapting different areas.
	Elderly Center Cubatão (SP)	Renovate space to decrease sedentary habits; provide conditions for physical fitness; value group experiences, with a focus on developing activities that contribute to a healthy aging process.
	<i>Hospital do Amor</i> Campinas (SP)	Provide funds to the hospital’s palliative care unit to help them supply drugs and procedures not covered or partially covered by SUS (Brazilian Public Health System), provide medical staff and health professionals, patients hospitalization and family members accommodation, welfare, integration and humanization activities and events, team training, and research.

Sponsorship Incentives 2019

Incentive Law	Project	Objective/Description
National Program of Support to the Health of Disabled People (Pronas) – 3 projects	Development of Supported Employment and Life Quality São Paulo (SP)	Contribute to the development of employment for 60 adults with intellectual and/or multiple disabilities, applying the Supported Employment methodology and its tools, pursuing their inclusion in the labor market, and helping improve their quality of life.
	Sonorous Body -Inclusion Rehearsals São Paulo (SP)	Stimulate the functional capabilities of disabled people through dance and music; promote their autonomy and social inclusion with dance and music exhibitions created by participants; include family members, friends, and the community by inviting them to open rehearsals where they can learn music and dance with participants.
	Discovery of bioactive compounds for molecular targets relating to neurodevelopmental disorder Campinas (SP)	Identify compounds, including natural compounds extracted from Brazilian biodiversity plants, as a starting point to develop new drugs to treat intellectual disabilities and autism spectrum disorders.
National Oncology Support Program (Pronas) – 1 project	PET-CT to improve the evolution of patients with cancer São Paulo (SP)	This project includes the acquisition of PET-CT equipment (positron emission computed tomography), which diagnoses high-complexity diseases in patients with cancer. This exam produces the patient's anatomy in detailed images through digital technology and X-ray and can detect metabolic abnormalities.

We also sponsored street running in 2019 for individuals as well as with Group companies. In the 4th phase of the Transformation Circuit held at the Park of Aeronautic Equipment in the north region of São Paulo, we fomented participants' quality of life, health, and wellness. Also, within the scope of *Comgás Transforma*, we promoted at Villa-Lobos Park in São Paulo a cost-free initiative dedicated to families, which included shows, lectures with renowned chefs and activities for children.

Other highlights in 2019 included the allocation of funds to the Ipiranga Museum revitalization and the donation of 32 containers to set up a vocational school in the city of Santo André, within the scope of the Citizenship Program. This initiative is promoted by the São Paulo Social Fund, which aims to develop eco-friendly collective spaces designed to enhance the skills and qualifications of socially vulnerable populations and foment local entrepreneurship.





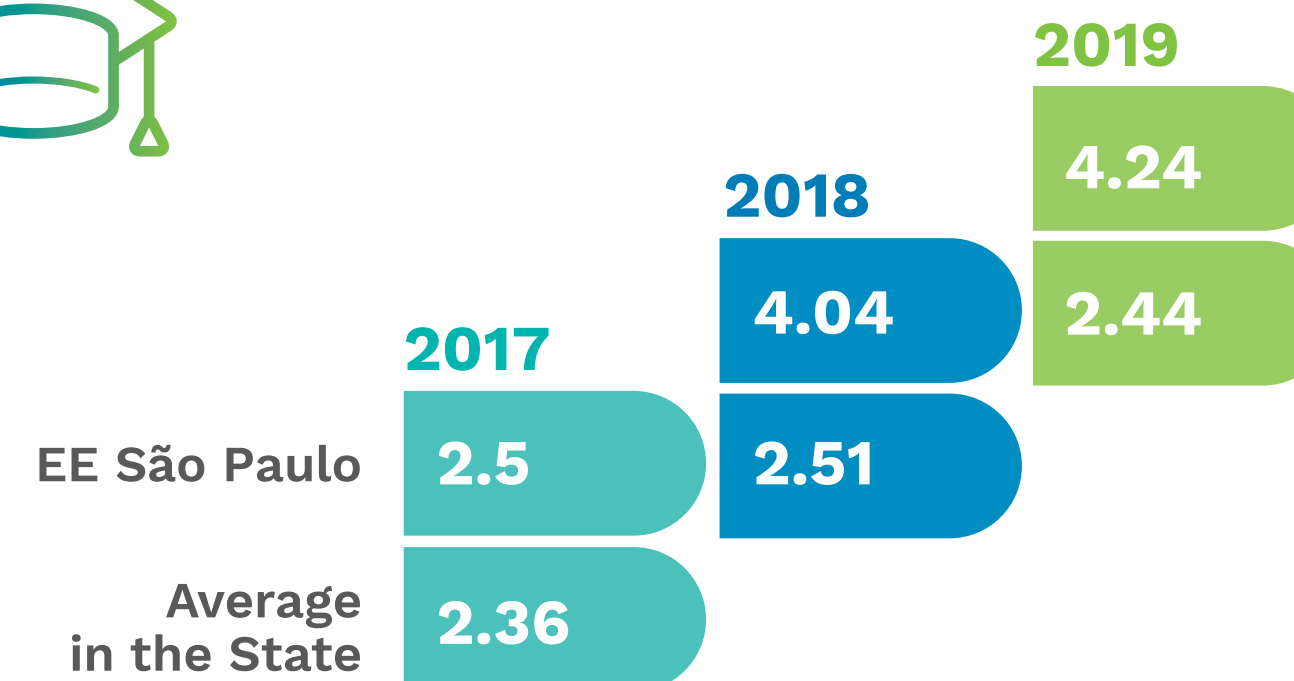
Volunteering

Through subsidized sponsorship, the solidarity of our employees, and a partnership with the State Council of Children and Adolescents Rights (Condeca) and the Education Partner Program, in 2019, we continued our work towards improving the São Paulo State School in the city of São Paulo, which is close to our operational center. Since 2018, we have been working with this institution through several actions designed to improve student performance in external Portuguese Language and Mathematics exams. Thus, since 2018, the school has been recording substantial improvement in the State Education Development Index (Idesp) – the advance was 5% in 2019.

We also promoted four volunteer actions in this institution involving the participation of 217 employees (representing 17% of total), 33% of whom dedicated from 5 to 10 hours to volunteering work assisting 206 adolescents. The actions included a career fair (*Mundo Trabalho*), a visit to our facilities (Comgás Visit); a talk show with Comgás’ professionals; and *Ler para Crer*, a project that donates books.

To assess and improve upon our volunteer initiatives, we surveyed participating employees about their experience, and 89% of them rated their experience as ‘optimum’. We also identified potential volunteer opportunities, which, from 2020, will be more connected with the values of our current brand. Opportunities will relate to food entrepreneurship, intelligent architecture, and society in motion.

EVOLUTION IN THE STATE EDUCATION DEVELOPMENT INDEX (IDESP)



89%

We surveyed participating employees about their experience, and 89% of them rated their experience as ‘optimum’



About the Report

Message from CEO

Committed to Sustainability

From people to people

We are Restless

We are Impeccable

We are Interested

We Pursue Impression

We Pursue Intensification

We Pursue Innovation

Summary of GRI Standards



WE PURSUE INNOVATION

Our priority is to expand our network

According to Arsesp, the State of São Paulo is Brazil's largest natural gas consumer, accounting for 31% of domestic consumption (excluding the thermo-electric consumption) due to the dimensions of its industrial hub. This context evidences the relevance of our focus on natural gas universalization.

In July, the Ministry of Mines and Energy (MME) classified our expansion project as a priority, estimating investments of R\$3.47 billion between 2019 and 2024, which will be allocated to reinforcement works, the expansion of our distribution grid, and IT projects. This classification also offers us the possibility of issuing subsidized debentures.

Sector context |GRI 103-1, 103-2, 103-3 – Relation with regulatory bodies|

As a natural gas public utility concessionaire, we are regulated and inspected by the São Paulo State Sanitation and Energy Regulatory Agency (Arsesp). Our agreement accounts for several goals, responsibilities, commitments, and indicators monitored by the regulatory agency. The ordinance CSPE 24, for instance, defines rules for administrative proceedings that may give rise to penalties after the opportunity to present a defense has been given. Thus, we maintain a Regulatory Affairs department, which coordinates our relationship with Arsesp. This department promotes compliance activities to ensure we abide by the rules and coordinates in-company activities relating to regulatory requirements. We also monitor the Quality Indicators and the Administrative Proceedings (Notification Statements, Notices of Infringement, and Penalties). The quality indicators are defined by Arsesp and are collected daily, monthly, and annually.

We also participate in the associations and institutions which contribute to the evolution and competitiveness in the natural gas sector:

- ✔ Brazilian Association of Natural Gas Distribution Companies (Abegás);
- ✔ Association of Energy Co-Generation Industry (Cogen);
- ✔ Center of Industries of the São Paulo State (Ciesp);
- ✔ Union of the Energy Industry of São Paulo State (Sindienergia);
- ✔ Brazilian Institute of Oil, Gas, and Biofuels (IBP);
- ✔ Brazilian Institute of Finance Executives (Ibef);
- ✔ American Gas Association (AGA); and
- ✔ International Gas Union (IGU). |GRI 102-13|

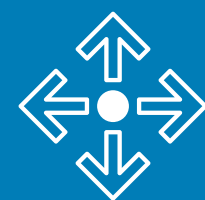
Tariff Review

In February 2019, Arsesp adjusted our tariffs to ensure their compliance with Resolution No. 849/2019. This relates exclusively to natural gas price restatement reflecting oil prices and exchange rate variations, without impacting our margins, which remained unaltered.

In May, Arsesp published the Final [Technical Note NTF-0030-2019](#) and the [Substantiated Report](#) referring to the conclusion of the 4th Ordinary Tariff Review from May 31, 2018, to May 30, 2024. In relation to the Maximum Margin (P0), the amount of R\$0.5182 per cubic meter was defined. Concerning the X-Factor, which aims to share with consumers the higher operational efficiency over the cycle after the Tariff Review by applying it to reduce margins annually adjusted by IGPM (General Market Price Index), the percentage defined was 0.52% p.a. (learn more on the composition of our tariff in [We Pursue Improvement](#)).

In 2019, Arsesp also published the [Technical Note](#), the [Substantiated Report](#), and Resolution [No. 933](#), defining the metrics to conclude the 3rd process of tariff review, pending since 2014.

This review provides the stability necessary to continue investing and providing our qualified services. We actively participated in discussions that substantiated the review (3rd and 4th processes), highlighting the contributions to the Public Consultation (CP) No. 14/2019, the methodology proposal and calculation of the Weighted Average Cost of Capital (WACC); CP No. 15/2019, methodology proposal, calculation of Minimum Margin (P0) and compensatory adjustments; CP No. 1/2019, Proposal for calculation of Maximum Margin, X-Factor and Tariff Structure; and CP No. 03/2019, methodology proposal and calculation of the Weighted Average Cost of Capital (WACC) and Minimum Margin (P0) and compensatory adjustments.



New Gas Market

With a focus on developing an open, dynamic, and competitive natural gas market that enables this input cost-savings and Brazil's economic development, the federal government created the New Gas Market Program. This initiative aims to increase the efficiency of current infrastructure, to attract greater investment, and to promote competition in the natural gas market.

In Brazil, Petrobras has had a monopoly on oil industry activities and byproducts as well as natural gas since 1995. Over the past years, Petrobras has been carrying out asset divestments to reduce its share in the market and allow this new market to develop. This process, however, relies on changes in the sector's legal framework, which were broadly discussed in 2019.

Supply strategy

Our operations are designed to contribute to the creation of a new natural gas market in Brazil. In 2019, we sustained our strategy of ensuring supply under more competitive conditions (learn more in [Suppliers](#)), and we operated with two long-term agreements already signed with Petrobras regarding the acquisition of Brazilian and Bolivian natural gas.

At the end of 2019, we negotiated an extension of the agreement with Petrobras by adjusting the contractual amount. This transaction was approved by Arsesp in early 2020 when we maintained supply agreements and commitment statements to execute a gas forward contract, thereby ensuring supply until 2027 under the following conditions:

- ✔ Imported firm agreement with Petrobras, effective until December 2021 including a current daily contracted amount of Bolivian gas of 8.1 million m³/day;
- ✔ Firm agreement with Petrobras, effective until December 2019 including a daily contracted amount of 5.22 million m³/day. From 2020, this agreement was replaced with a new firm agreement with Petrobras, effective until December 2023, including a daily contracted amount of 4.62 million m³/day.



Contractual prices are composed of two installments: one installment indexed to the international market's fuel oil basket and adjusted quarterly; and another installment adjusted yearly according to local inflation. The gas price is determined by R\$/m³, and the Bolivian gas is determined by US\$/MMBTU.

With reduced contracted volumes, we have an opportunity to incorporate gas from other suppliers in the context of this new market. In addition to maintaining a strategy that guarantees the input acquisition, our goal is to encourage free users to seek suppliers more suited to their needs to stimulate competition and growth in Brazil's production capacity.



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Summary of GRI Standards

SUMMARY OF GRI STANDARDS CONTENT INDEX

[GRI 102-55]





STANDARD GRI	DISCLOSURE	COMMENT / PAGE
GRI 101: FOUNDATION		
GENERAL DISCLOSURES		
GRI 102: General Disclosures	102-1 - Name of the organization	Page 11
	102-2 - Activities, brands, products and services	Page 11
	102-3 - Location of headquarters	Page 71
	102-4 - Location of operations	Page 11
	102-5 - Ownership and legal form	Page 14
	102-6 - Markets served	Page 11 and 42
	102-7 - Scale of the organization	Page 11 e 47
	102-8 - Information on employees and other workers	Page 37
	102-9 - Supply chain	Page 39
	102-10 - Significant changes to the organization and its supply chain	Closure of bases in Santo André, sales strategic structure, and in Lorena, with operational activities of gas reader employees who answered emergencies.
	102-11 - Precautionary principle or approach	Page 20
	102-12 - External initiatives	Page 51
	102-13 - Membership of associations	Page 58
STRATEGY		
GRI 102: General Disclosures	102-14 - Statement from senior decision-maker	Page 5
	102-15 - Key impacts, risks, and opportunities	Page 14 and 20



STANDARD GRI	DISCLOSURE	COMMENT / PAGE
ETHICS AND INTEGRITY		
GRI 102: General Disclosures	102-16 - Values, principles, standards, and norms of behavior	Page 11 e 17
GOVERNANCE		
GRI 102: General Disclosures	102-18 - Governance structure	Page 15
STAKEHOLDER ENGAGEMENT		
GRI 102: General Disclosures	102-40 - List of stakeholder groups	Page 4 and 8
	102-41 - Collective bargaining agreements.	97,83% employees covered by collective bargaining agreements.
	102-42 - The basis for identifying and selecting stakeholders with whom to engage	The identification of stakeholders is based on our level of interaction with each group and our perception of their influence on our operations. The inclusion of a new group in 2019 involved, for instance, financial operations that greatly impacted the year's results.
	102-43 - Approach to stakeholder engagement	Page 3 and 4
	102-44 - Key topics and concerns raised	Page 4
REPORTING PRACTICES		
GRI 102: General Disclosures	102-45 - Entities included in the consolidated financial statements	Page 3 and 8
	102-46 - Defining report content and topic boundaries	Page 3
	102-47 - List of material topics	Page 3



STANDARD GRI	DISCLOSURE	COMMENT / PAGE
GRI 102: General Disclosures	102-48 - Restatements of information of information	Any restatement of information previously provided is indicated throughout the document. Page 52
	102-49 - Changes in reporting	inclusion of a new material topic (training and qualification) in relation to 2018. Page 3
	102-50 - Reporting period	Page 3 and 8
	102-51 - Date of most recent report	Page 3
	102-52 - Reporting cycle	Page 3 and 8
	102-53 - Contact point for questions regarding the report	Page 3 and 71
	102-54 - Claims of reporting in accordance with the GRI Standards	Page 3 and 8
	102-55 - GRI content index	Page 60
	102-56 - External assurance	This Sustainability Report was not submitted for external assurance.
MATERIAL TOPICS		
ECONOMIC PERFORMANCE		
GRI 103: Management Approach	103-1 - Explanation of the material topic and its boundary	Page 3 and 46
	103-2 - The management approach and its components	Page 46
	103-3 - Evaluation of the management approach	Page 46
GRI 201: Economic Performance	201-1 - Direct economic value generated and distributed	Page 48



STANDARD GRI	DISCLOSURE	COMMENT / PAGE
ANTI-CORRUPTION		
GRI 103: Management Approach	103-1 - Explanation of the material topic and its boundary	Page 17
	103-2 - The management approach and its components	Page 17
	103-3 - Evaluation of management approach	Page 17
GRI 205: Anti-corruption	205-1 - Operations assessed for risks related to corruption	Page 20
	205-2 - Communication and training about anti-corruption policies and procedures	Page 17 and 18
	205-3 - Confirmed incidents of corruption and actions taken	Page 17
ENVIRONMENT		
ENERGY		
GRI 103: Management Approach	103-1 - Explanation of the material topic and its boundary	Page 52
	103-2 - The management approach and its components	Page 52
	103-3 - Evaluation of the management approach	Page 52
GRI 302: Energy	302-1 - Energy consumption	Page 52
	302-4 - Reduction of energy consumption	We do not measure the reduction of energy consumption obtained through improved conservation and efficiency actions. All our consumption units have single measurement equipment that records electricity or natural gas consumption information for the entire unit. Thus, we cannot obtain reduction amounts deriving from improved efficiency of any specific system, as consumption changes month by month due to a great variation in the number of employees using the bases, the environmental temperature, etc.
	302-5 - Reduction in energy requirements of products and services	Our energy consumption is related to the administrative area, network protection, gas, and fleet-receiving station. Thus, energy consumption is not related to the volume of products sold.



STANDARD GRI	DISCLOSURE	COMMENT / PAGE
WATER		
GRI 103: Management Approach	103-1 - Explanation of the material topic and its boundary	Page 53
	103-2 - The management approach and its components	Page 53
	103-3 - Evaluation of the management approach	Page 53
GRI 303: Water	303-1 - Interactions with water as a shared resource	Page 53
	303-5 - Water consumption	Page 53
EMISSIONS		
GRI 103: Management Approach	103-1 - Explanation of the material topic and its boundary	Page 52
	103-2 - The management approach and its components	Page 52
	103-3 - Evaluation of the management approach	Page 52
GRI 305: Emissions	305-1 - Direct (Scope 1) GHG emissions	Page 52
	305-2 - Energy indirect (Scope 2) GHG emissions	Page 52
	305-3 - Other indirect (Scope 3) GHG emissions	Page 52
	305-4 - Intensity of greenhouse gas (GHG) emissions	Not applicable.
	305-5 - Reduction of GHG emissions	Page 52
	305-6 - Emissions of substances that deplete the ozone layer	Page 52
	305-7 - NOX, SOX and other emissions	Not applicable.



STANDARD GRI	DISCLOSURE	COMMENT / PAGE
EFFLUENTS AND WASTE		
GRI 103: Management Approach	103-1 - Explanation of the material topic and its boundary	Page 53
	103-2 - The management approach and its components	Page 53
	103-3 - Evaluation of the management approach	Page 53
GRI 306: Effluents and waste	306-1 - Water disposal by quality and destination	Page 53
	306-2 - Waste by type and disposal method	Page 53
	306-3 - Significant spills	None.
	306-4 - Transport of hazardous waste	Page 53
ENVIRONMENTAL COMPLIANCE		
GRI 103: Management Approach	103-1 - Explanation of the material topic and its boundary	Page 51
	103-2 - The management approach and its components	Page 51
	103-3 - Evaluation of the management approach	Page 51
GRI 307: Environmental compliance	307-1 - Non-compliance with environmental laws and regulations	Page 51
SUPPLIER ENVIRONMENTAL ASSESSMENT		
GRI 103: Management Approach	103-1 - Explanation of the material topic and its boundary	Page 3 and 40
	103-2 - The management approach and its components	Page 40
	103-3 - Evaluation of the management approach	Page 40
GRI 308: Supplier environmental assessment	308-1 - New suppliers that were screened using environmental criteria	Page 40



STANDARD GRI	DISCLOSURE	COMMENT / PAGE
EMPLOYMENT		
GRI 103: Management Approach	103-1 - Explanation of the material topic and its boundary	Page 3 and 31
	103-2 - The management approach and its components	Page 31
	103-3 - Evaluation of the management approach	Page 31
GRI 401: Employment	401-1 - New employee hires and employee turnover	Page 37 and 38
	401-2 - Benefits for full-time employees that are not offered to temporary employees or part-time	Page 35
	401-3 - Maternity/paternity leave	Page 35
EMERGENCY PREPAREDNESS LEVEL		
GRI 103: Management Approach	103-1 - Explanation of the material topic and its boundary	Page 3 and 28
	103-2 - The management approach and its components	Page 28
	103-3 - Evaluation of the management approach	Page 28
GRI 403: Occupational Health and Safety	403-2 -Hazard identification, risk assessment, and incident investigation	Page 27
OCCUPATIONAL HEALTH AND SAFETY		
GRI 103: Management Approach	103-1 - Explanation of the material topic and its boundary	Page 3 and 21
	103-2 - The management approach and its components	Page 21
	103-3 - Evaluation of the management approach	Page 21



STANDARD GRI	DISCLOSURE	COMMENT / PAGE
GRI 403: Occupational Health and Safety	403-1 - Occupational health and safety management system	Page 21
	403-2 - Hazard identification, risk assessment and incident investigation	Page 27
	403-3 - Occupational health services	Page 23
	403-4 - Worker participation, consultation, and communication on occupational health and safety	Page 23
	403-5 - Worker training on occupational health and safety	Page 23
	403-6 - Promotion of worker health	Page 35
	403-7 - Prevention and mitigation of occupational health and safety impacts directly linked by business relationship	Page 21
	403-8 - Workers covered by an occupational health and safety management system	Page 21
	403-9 - Work-related injuries	Page 23
	403-10 - Work-related ill-health	Page 24
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GRI 103: Management Approach	103-1 - Explanation of the material topic and its boundary	Page 3 and 31
	103-2 - The management approach and its components	Page 31
	103-3 - Evaluation of the management approach	Page 31



STANDARD GRI	DISCLOSURE	COMMENT / PAGE
GRI 404: Training and Education	404-1 - Average hours of training per year per employee	Page 32
	404-2 - Programs for upgrading employee skills and transition assistance programs	Page 31 and 34
	404-3 - Percentage of employees receiving regular performance and career development reviews	Page 33
SUPPLIER SOCIAL ASSESSMENT		
GRI 103: Management Approach	103-1 - Explanation of the material topic and its boundary	Page 3, 23 and 39
	103-2 - The management approach and its components	Page 23 and 39
	103-3 - Evaluation of the management approach	Page 23 and 39
GRI 414: Supplier Social Assessment	414-1 - New suppliers that were screened using social criteria	Page 40
PUBLIC POLICIES AND RELATIONSHIP WITH REGULATORY AGENTS		
GRI 103: Management Approach	103-1 - Explanation of the material topic and its boundary	Page 3 and 58
	103-2 - The management approach and its components	Page 58
	103-3 - Evaluation of the management approach	Page 58
GRI 415: Public Policies	415-1 - Political contributions	We do not make any financial contributions



STANDARD GRI	DISCLOSURE	COMMENT / PAGE
FOSSIL FUEL SUBSTITUTES		
GRI 103: Management Approach	103-1 - Explanation of the material topic and its boundary	Page 52
	103-2 - The management approach and its components	Page 52
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GRI 103: Management Approach	103-1 - Explanation of the material topic and its boundary	Page 3 and 25
	103-2 - The management approach and its components	Page. 25
	103-3 - Evaluation of the management approach	Page 25



CORPORATE CREDITS [102-3, 102-53]

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Graphic Design and Diagramming

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Photos and icons

Acervo Comgás, Unsplash, Pexels, Freepik, The Noum Project

Translation (English Version)

InspIR Group

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