

COMPASS

ENABLING A **SAFE AND EFFICIENT ENERGY TRANSITION**

Sustainability Report
2023





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THE PRESIDENT

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MESSAGE FROM THE PRESIDENT

GRI 2-22



“The year 2023 was marked by significant progress in our promotion of a safe and efficient energy transition.”

Compass was established in March 2020, with the mission of offering options in an increasingly freer gas market.

Since then, the world has undergone adverse contexts, such as the COVID-19 pandemic and its impacts on humans and global production chains, the Russia-Ukraine war and its effects on the energy sector, and uncertain geopolitical macroeconomic scenarios. Coupled with this is the need to combat climate change and reduce greenhouse gas emissions. In this environment, a challenge facing all countries is to have an accessible, safe and sustainable energy matrix.

We believe that natural gas is a strategic element in the Brazilian energy matrix, as it is competitive, affordable and sustainable in replacing more polluting fuels, in addition

to its complementary role in relation to renewable sources such as solar, wind and hydroelectric power.

The year 2023 was marked by significant progress in our promotion of a safe and efficient energy transition.

We consolidated Compass’ business portfolio with the **launch of Edge**, a new business, which covers the activities of the Marketing & Services segment, such as LNG, biomethane, and gas trading assets and operations. Edge is a symbol of our commitment to developing the free gas market and expanding natural gas and biomethane supply options while providing decarbonization alternatives and tailored solutions to on- and off-grid customers.

The construction of the São Paulo Regasification Terminal (*Terminal de Regaseificação de São Paulo – TRSP*) in Santos, on the coast of the state of São Paulo, is a crucial milestone in this movement. It has progressed throughout the year and is expected to enter into operation soon. The TRSP will provide a strategic supply alternative by connecting the world’s natural gas supply to the state of São Paulo and Brazil.

We also announced a partnership with the Orizon Group, a leader in waste management and transformation, which will invest up to R\$450 million in a biomethane production plant based on the purification of biogas from the Ecoparque Paulínia landfill. The new unit, which is scheduled to come into operation in 2025, will be one of the largest biomethane plants in Brazil.

Also, in the renewable gas operation, we signed a contract with São Martinho to sell biomethane from the purification of biogas from sugarcane vinasse, a residue from the ethanol production. This biomethane will be produced by São Martinho in Américo Brasiliense, in the state of São Paulo (SP), and marketed by Edge starting in 2025.

In the Distribution segment, Comgás once again closed the year with a new record of connections: more than 170,000 new customers were connected, surpassing the mark of 2.5 million consumers served. In turn, Commit, our partnership with Mitsui, continued to evolve in its distribution operations. Both Necta and Sulgas reached record numbers of new

customer calls. Moreover, we celebrated this year the connection of the cities of Gramado and Canela to the Sulgás distribution network, expanding access to natural gas in the state of Rio Grande do Sul.

Finally, our distribution businesses continued to advance in signing biomethane supply contracts, in line with our commitment to leading the distribution of gas from renewable sources in Brazil.

On the environmental agenda, Compass was acknowledged as **the only gas company in Latin America to be part of CDP’s A List**, the highest score in this field, which is the main database bringing together information from thousands of companies and cities across the world on the topic of climate change. We also celebrated obtaining the **Gold Seal in the Brazilian GHG-Protocol program**, which acknowledges our commitment to managing and reducing greenhouse gas emissions.

In the social pillar, we continued with our commitment to developing people and society. In 2023, we defined the guidelines and territories of social activity

for Compass and its businesses. Our commitment aims at social transformation, stimulating local economies in which we operate while promoting a diverse and inclusive society. The highlight was the work carried out in the Santos Metropolitan Area, in Vila dos Pescadores, where a series of projects proposed by the community itself and supported by Compass and the Elos Institute, our partner in the region, have placed the population as leaders in the transformation of the local reality.

Regarding diversity, we reached the milestone of **39% of leadership positions being held by women** at Compass and its businesses. In terms of safety, Comgás ranked first in the American Gas Association (AGA) Safety Achievement Awards for the 15th year, a recognition of our team’s permanent dedication to achieving zero accidents in operations.

We also advanced in our governance agenda, promoting a broad, transparent and competitive natural gas market.

One highlight is the issuance of debentures in the amount of R\$1.7 billion, related to sustainability goals, more precisely relating to our commitments to distribute



ANTONIO SIMÕES
CEO of Compass

biomethane and promote diversity. This is the first debt issuance of this nature by a natural gas company in Latin America. We also adhere to the UN Global Compact, an initiative that brings together over 18,000 companies around respect for the environment, combating corruption, and defending human rights.

We closed the year with the **award for best company in the Energy sector in the Melhores & Maiores 2023 rankings, compiled by Exame magazine**. This achievement reinforces our commitment to adopting and promoting the best Management, Control and Sustainability practices across our businesses.

I would like to invite you to learn more about these and other initiatives in this report. Join us in the promotion of a safe and efficient energy transition!

Enjoy your reading!

Antonio Simões
CEO of Compass





MESSAGE FROM
THE PRESIDENT

ABOUT COMPASS

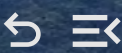
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GRI 2-6, 203-1, 203-2



ABOUT COMPASS



Cosan began operating in the natural gas sector in 2012 following the acquisition of Comgás. In just over a decade, we have significantly expanded our gas distribution network and multiplied the number of Brazilian municipalities with access to natural gas, as well as the customers served in the residential, commercial, industrial and automotive segments.

Supported by this evolution, we decided to create, in March 2020, Compass, with the goal of promoting a safe and efficient energy transition. With management based on best governance practices, Compass seeks to enable an increasingly broader, transparent and competitive gas market.

Since the first year, we have continued to promote cultural evolution with a focus on talent management and development, operational and data security, governance, and ESG principles, building a

unique and diverse portfolio that generates consistent returns for shareholders and continuous growth.

The year 2023 was characterized as a period of consolidation of an investment cycle. It was also a year in which we made progress in structuring our business portfolio.

We launched Edge at the end of 2023, which consolidates businesses in the Marketing & Services segment. Edge's operating model includes strategic infrastructure, logistics and marketing assets, reinforcing our commitment to developing the free gas market in a pioneering way.

Our gas distribution segment encompasses Comgás, the largest pipeline gas distributor in Brazil, and Commit, which includes two controlled distributors (Sulgás and Necta, as well as four distributors in which we have a minority stake

(MSGás, SCGás, Compagás, and Ceg Rio), all located in the Center-West, South and Southeast regions of Brazil. It also includes the recently spun-off Norgás, whose sale process currently ongoing, bringing together minority stakes in five pipeline gas distributors in the Brazilian Northeast: Potigás, Copergás, Algás, Cegás, and Sergás.

This trajectory leads Compass to increasingly establish its leading position as an independent business manager that drives the growth of the gas market.



EDGE

FREEDOM OF CHOICE FOR YOUR BUSINESS

Since January 2024, Compass' Marketing & Services activities have been grouped into our new company Edge.

Edge has been established to break down barriers, open new paths for the energy transition, and offer freedom of choice for its customers. The company is committed to developing the free natural gas market while providing flexibility, security and solidity to on- and off-grid consumers.

Edge includes the Liquefied natural gas (LNG) Regasification Terminal (TRSP) located in Santos, SP, which is scheduled to come into operation in 2024; biomethane operations, comprising the biomethane purification plant, located in Paulínia, SP, as a result of the partnership announced with the waste management firm Orizon and the long-term contract with the sugar-energy group São Martinho; our LNG B2B (Small Scale) operation; our gas trade operations; and other infrastructure projects.



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THE PRESIDENT

ABOUT COMPASS

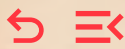
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Edge team leadership



COMMIT

REORGANIZATION OF THE COMMIT PORTFOLIO

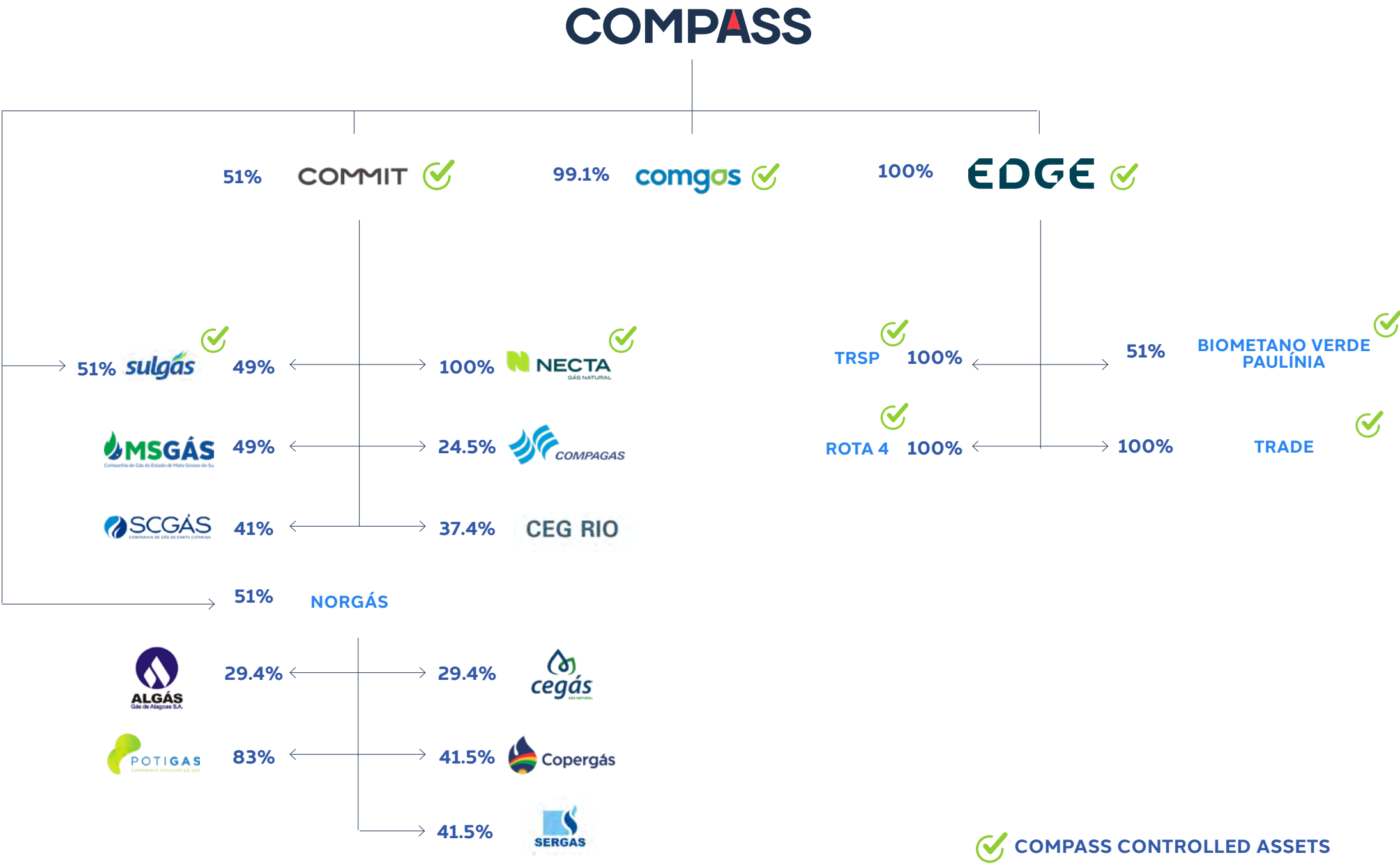
Commit is a holding company with an interest in pipeline gas distributors located in different states across Brazil. It is the result of the partnership between Compass and Mitsui, which are combining the best practices in the industry to become a leader in management and innovation in the distribution of pipeline gas and to develop the long-term market. Commit joined the Compass portfolio in 2022.

In October 2023, Commit underwent a split that established a new Company, Norgás. Now, the portfolio is structured in such a way that each of the organizations involves holdings in distributors concentrated in specific regions of Brazil.

At Commit, the stakes in MSGás, Mato Grosso (MS), Sulgás, Rio Grande do Sul (RS), SCGás, Santa Catarina (SC), Compagás, Paraná (PR), Necta, northwestern São Paulo (SP), and Ceg Rio, Rio de Janeiro (RJ). Norgás has interests in the distributors Potigás, Rio Grande do Norte (RN), Copergás, Pernambuco (PE), Algás, Alagoas (AL), Cegás, Ceará (CE), and Sergás, Sergipe (SE). Compass' stake in Norgás is in the process of being sold.



OUR BUSINESS PORTFOLIO





MAIN OPERATIONS

GRI 2-01, 2-06







2.7 million
customers served

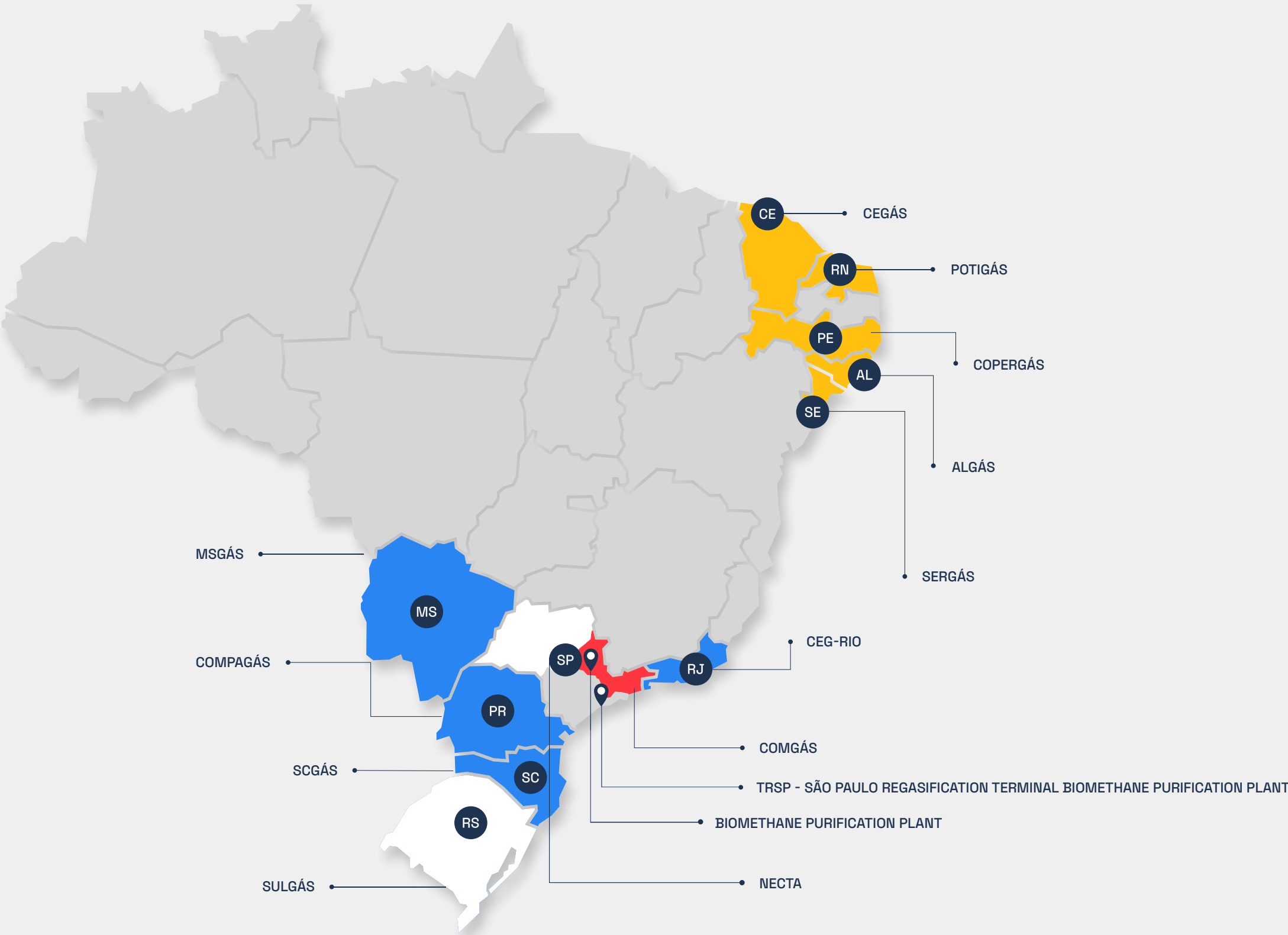


25K km
in network extension



13.5 MMm³/d
in distributed volume

-  NON-CONTROLLED PIPELINE GAS DISTRIBUTION COMPANY (NORGÁS PORTFOLIO)
-  CONTROLLED PIPELINE GAS DISTRIBUTION COMPANY (COMMIT PORTFOLIO)
-  NON-CONTROLLED PIPELINE GAS DISTRIBUTION COMPANY (COMMIT PORTFOLIO)
-  COMGÁS (COMPASS CONTROLLED ASSET)





THE CULTURE THAT CONNECTS US

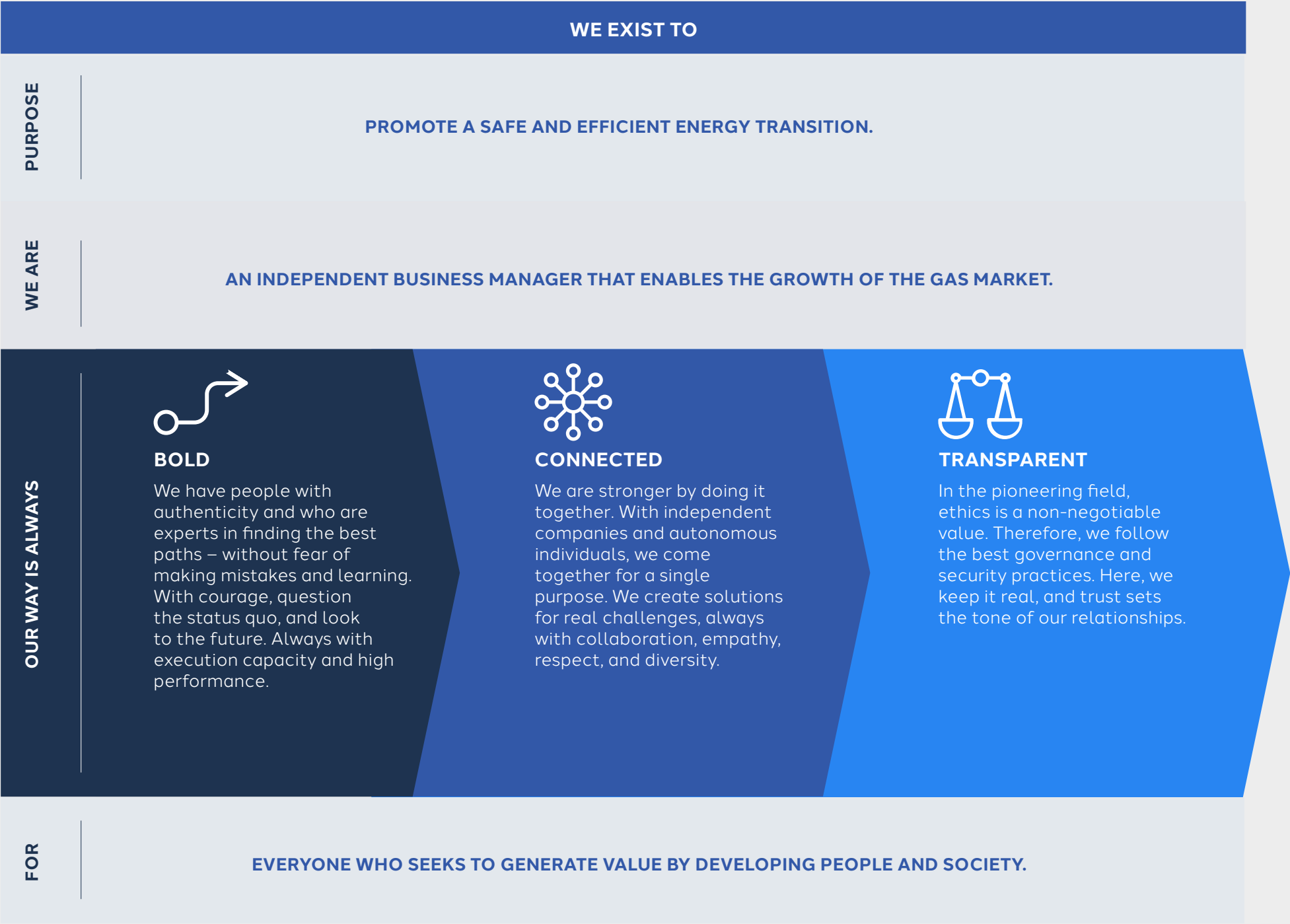
GRI 2-23, 2-29

Compass is an independent business management firm that enables the growth of the natural gas market. Its goal is to promote a safe and efficient energy transition.

We work in a bold, connected and transparent way. Authenticity is rooted in our way of acting, and we are dedicated to finding the best paths without fear of making mistakes and learning. As we look to the future, we have the courage to question the status quo while maintaining our execution capacity and high performance as vectors.

Collaboration, empathy and diversity are values connected to all Compass activities.

Ethics is a non-negotiable value for Compass. The best governance and security practices are disseminated and adopted by all our businesses and trust sets the tone in our relationships.





This position was built after an extensive consultation process with internal and external stakeholders, such as employees, the Company's management, customers, government agencies, suppliers, and shareholders.¹

ABOUT COMPASS



Elos Institute Partnership - Ativa a Vila Project



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ENABLING A SAFE AND EFFICIENT ENERGY TRANSITION



Through our distribution operations, we collaborate to the promotion of a safe, competitive and efficient energy transition. The consolidation of Edge, with new gas origination and trade operations, enhances our purpose by offering more security, flexibility and decarbonization to our on- and off-grid customers.

The replacement of more polluting fuels such as diesel, fuel oil, LPG and coal reinforces the role of natural gas as a transition energy source.

In order to enhance the role of natural gas in the energy transition, biomethane, a gas of renewable origin produced from the purification of biogas, presents itself as an ally in reducing greenhouse gas emissions, mainly in industry and the transport sector.

Biomethane, obtained both from byproducts of the sugar and ethanol industry, as well as from urban waste and sanitation, is a 100% renewable energy source, being interchangeable with natural gas of fossil origin. Both can be used in residential, commercial and industrial consumption, in energy generation, and as fuel for vehicles. Expanding natural gas infrastructure such as distribution networks also means expanding the scale of the biomethane market in the future.

Compass is committed to leading the distribution of biomethane by 2030, with the year 2023 being marked by major advances in this regard.

CLIMATE CHANGE AND BUSINESS RESILIENCE

GRI 2-24, 2-25, 3-3, 201-2, SASB EM-MD-110a.2



In the great global challenge of combating the effects of climate change, the reduction of greenhouse gas (GHG) emissions becomes an more pressing matter.

Natural gas plays a key role in this equation, presenting the lowest greenhouse gas emission factor among fossil fuels. Its combustion emits 11% less CO₂ than LPG (liquefied petroleum gas), 24% less than diesel oil, and 28% less than fuel oil.¹

In parallel, natural gas is highly versatile: it can be used in homes, industries,

thermoelectric plants, and in light and heavy vehicles.

This also happens with biomethane, a natural gas from renewable sources that has even lower emissions rates (potential reduction of up to 90%² when compared to fuel oil).

With our existing natural gas operations and the biomethane contracts signed by us, we are able to provide our customers with alternatives to decarbonize their operations and help mitigate climate change.

Compass' goal is to promote a safe and efficient energy transition. In the quest to achieve this, we are acknowledged for our performance. In 2023, we were the only natural gas company in Latin America to be featured **in the CDP Climate Change A List**, making up the group of global companies leading in climate change.³

In 2023, we were also awarded, for the third consecutive time, the **Gold Seal in the Brazilian GHG Protocol Program**, which encourages companies to measure and

manage greenhouse gas (GHG) emissions, which are responsible for global warming. Our emissions inventory was assured by an independent third party, and for the first time, it also included Sulgás and Necta, in addition to Comgás.



COMPASS EVOLUTION AT CDP

CDP is a financial sector initiative that has become a global leader in managing the impacts caused by climate change, being a key parameter in assessing investments that are aligned with the ESG agenda.



2023	A List
2022	A-
2021	B
2019*	C

*Score obtained by Comgás, controlled by Compass

¹ IPCC, Guidelines for National Greenhouse Gas Inventories: Energy, vol. 2. 2006.

² Abiogàs.

³ <https://www.cdp.net/en/scores>



LEADING THE DISTRIBUTION OF RENEWABLE GAS IN BRAZIL

GRI 3-3, SASB EM-MD-110a.2

Companies from all sectors have been making increasing commitments to reduce their carbon emissions. Biomethane, a natural gas from renewable sources, is an ally on this journey, ensuring an even cleaner and more sustainable energy matrix.

In 2023, the company took concrete steps in this direction, adding new biomethane operations to its portfolio.

Edge promoted two major movements. In the first, it acquired 51% of the capital of Biometano Verde Paulínia S.A., whose partner is Orizon VR, one of the main landfill managers in Brazil. The project will be a biomethane purification plant from biogas generated at the Ecoparque Paulínia landfill, scheduled to be opened in 2025, in the city of Paulínia, SP. The initial target is to produce 180,000 cubic meters of biomethane per day, reaching a daily production of 300,000 cubic meters. The estimated investment is R\$450 million. This project should make Biometano Verde Paulínia one of the largest producers of this renewable gas in Brazil.

The second was the signing of a long-term agreement (10 years) with the São Martinho Group, aimed at acquiring biomethane produced from sugarcane vinasse at the Santa Cruz Unit (Américo Brasiliense, SP). The contract provides for a production of 63,000 cubic meters per day of biomethane during the milling period. The two initiatives help to scale the supply of biomethane to the market, contributing to helping customers achieve emissions reduction targets.

In the Distribution segment, **Comgás** signed an agreement with the Costa Pinto Plant (biomethane from vinasse) in Piracicaba, SP to build infrastructure to connect the plant's biomethane production unit to the natural gas distribution network. In addition to being the first connection of the distributor's network to biomethane production, it is also one of the first free-market agreements to be signed between a producer and a consumer in the state of São Paulo.

Additionally, the distributors in the **Commit** portfolio continue to advance in signing biomethane supply agreements. The **Necta** Sustainable Cities project is the first distribution pipeline network exclusively dedicated to biomethane. It connects the biomethane production plant at the Cocal Plant, in Narandiba, SP to consumers in Pirapozinho, SP and Presidente Prudente, SP. This project encompasses 15 kilometers of distribution gas pipelines built by Necta, an investment of R\$30 million. In 2023, over 500,000 cubic meters of biomethane were distributed.

At **Sulgás**, one highlight was the biomethane supply agreement signed with Sebigás Cótica, which will ensure, from 2025, the production of 30,000 cubic meters of biomethane per day originating from agroforestry waste.

At Cegás, in Ceará, the Cegás/MDC project has been in operation since 2022, which produces biomethane originating from landfills in

a volume of 90,000 cubic meters per day, accounting for 15% of all gas delivered to customers by the distributor. In 2024, Copergás, a distributor based in the state of Pernambuco, will produce biomethane from landfills under an agreement with Orizon, the landfill manager, resulting in a volume of 60,000 cubic meters per day.





BIOMETHANE IN COMPASS BUSINESS

ORIGINATION AND MARKETING

EDGE

BIOMETANO VERDE
PAULÍNIA

Biomethane purification plant, using biogas
from the Paulínia landfill

⌚ Production volume⁴
180,000 m³/day – 2025

BUSINESS PARTNERSHIP WITH
SÃO MARTINHO

Acquisition of biomethane produced
from sugarcane vinasse

⌚ Contracted volume
63,000 m³/day – 2025

DISTRIBUTION

comgas

COSTA PINTO PLANT AGREEMENT

Agreement for the connection of Raízen Copi's biomethane plant (free market)

⌚ Contracted volume
70,000 m³/day – 2024

DISTRIBUTION

COMMIT

CONTROLLED PORTFOLIO



SUSTAINABLE CITY PROJECTS

1st dedicated biomethane network
in Brazil

⌚ Distributed volume
1,380 m³/day – 2023

UNCONTROLLED PORTFOLIO



PARTNERSHIP WITH MDC

Distribution of landfill
biomethane

⌚ Distributed volume
90,000 m³/day – 2023



PARTNERSHIP WITH SEBIGASCÓTICA

Distribution of biomethane from
industrial waste

⌚ Contracted volume
30,000 m³/day – 2025



PARTNERSHIP WITH ORIZON

Distribution of landfill
biomethane

⌚ Contracted volume
60,000 m³/day – 2024

⁴ May reach 300,000 m³/day.



REDUCING GREENHOUSE GAS EMISSIONS

GRI 3-3, 2-25, 305-1, 305-2, SASB EM-MD-110a.2

We are committed to achieving carbon neutrality in scopes 1 and 2 in our distribution business by 2030, reducing direct emissions from our operations and using compensation mechanisms for residual emissions.

The greenhouse gas (GHG) emissions inventory is an important tool that helps us identify opportunities to reduce emissions and subsequently achieve the target established in our ESG strategy.

At **Comgás**, since 2019, a number of initiatives have been implemented with the aim of continuously reducing GHG emissions. Our journey resulted in a 64% reduction in scope 1 and 2 emissions since 2019. Between 2022 and 2023, the reduction was 3% in the absolute volume of emissions.

After acting on the largest sources of GHG emissions,

today, 76% of scopes 1 and 2 refer to fugitive emissions, resulting from damage caused by third parties to the distributor's gas pipeline network. Comgás conducts continuous monitoring of the gas distribution network through its Asset Integrity Management System, which includes the Damage Prevention Program and the indicators: index of damage by third parties and volume of fugitive emissions.

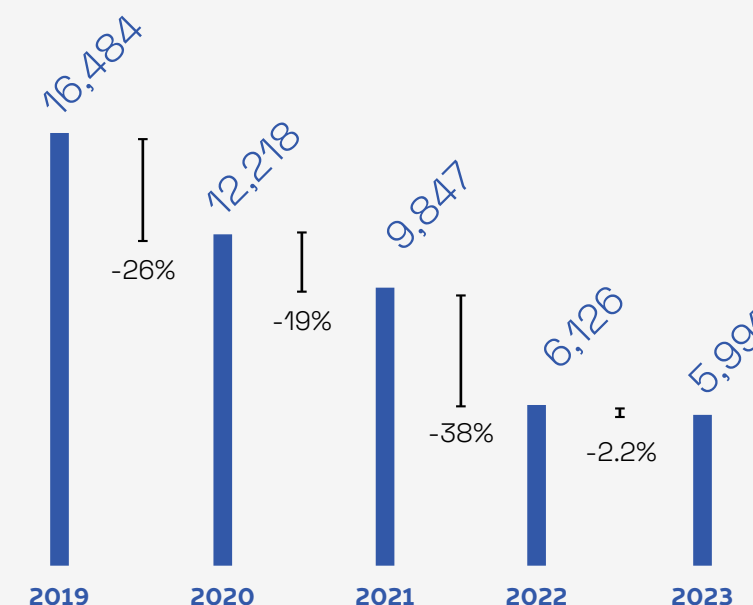
During 2023, Comgás evolved in the management of these indicators, minimizing gas leaks from the distribution network. With this awareness, we achieved a 5.5% reduction in fugitive emissions (compared to 2022), due to the reduction in the volume of leaked natural gas, mostly resulting from third-party damage, the main offender of the company's scope 1. This journey is in line

with Comgás' goal of achieving carbon neutrality scopes 1 and 2 by 2025.

At **Necta**, in the year 2023, we observed a 42% reduction in GHG emissions from scopes 1 and 2, mainly motivated by the reduction in purges carried out due to commissioning for new customers, an activity that had great representation in the year 2022 in the Distribution System from Araraquara to Matão and Presidente Prudente. Coupled with that, with the move of the administrative office from Araraquara to Ribeirão Preto, the demand for electricity decreased due to the energy efficiencies of the new base. For the year 2024, new initiatives are being studied to mitigate fugitive emissions from the operation, the company's main source of GHG emissions.

In 2023, **Sulgás** promoted a major study focusing on the evolution of the management and monitoring process of GHG emissions data. Consequently, the procedures for measuring the volume leaked inherent in operational activities were updated, ensuring greater accuracy in the process of controlling fugitive emissions. Thus, during the year, a 70% increase was observed in GHG emissions from scopes 1 and 2, boosted by the increase in emissions related to mobile combustion due to the increase in network expansion works. For 2024, mapping will begin to identify opportunities to reduce GHG emissions.

COMGÁS – REDUCTION OF SCOPE 1 GHG
EMISSIONS (TCO₂E) GRI 305-1





GREENHOUSE GAS EMISSIONS IN 2022 AND 2023

	COMGÁS			NECTA			SULGÁS		
	2022	2023	var%	2022	2023	var%	2022	2023	var%
SCOPE 1 (tCO ₂ e) GRI 305-1 SASB EM-MD-110A.1	6,126.6	5,990.7	-2.2%	1,868.9	1,086.6	-41.8%	1,402.3	2,397	71%
Stationary combustion	235.6	155.5	-33.9%	0.7	0.1	-85.7%	0.0	0.0	0.0%
Mobile combustion	973.6	1,101.5	13.1%	83.5	74.1	-11.3%	81.6	131.6	61.3%
Fugitive emissions in the natural gas distribution network	4,916.9	4,644.8	-5.5%	1,716.8	799.5	-53.4%	1,315.8	2,265.42	72.2%
Other fugitive emissions	0.7	88.8	+100.0%	67.8	212.9	214.0%	4.9	0.02	-99.6%
Solid waste and liquid effluents	0.0	0.0	0.0%	0.3	0.0	-100.0%	0.0	0.0	0.0%
SCOPE 2 (tCO ₂ e) GRI 305-2 Acquisition of electricity (location)	178.4	138.2	-22.5%	36.4	27.5	-24.5%	8.3	6.3	-24.1%
TOTAL SCOPE 1 AND 2 (tCO ₂ e)	6,305	6,128.9	-2.8%	1,905.3	1,114.1	-41.5%	1,410.6	2,403.3	70.4%
GHG EMISSION INTENSITY GRI 305-4 (tCO ₂ e/km of distribution network)	0.30	0.28	-6.7%	1.48	0.82	-44.6%	0.97	1.62	67%



BOOSTING NATURAL GAS IN THE COUNTRY'S TRANSPORT MATRIX

GRI 3-3, SASB EM-MD-110a.2

Enabling a safe and efficient energy transition is one of Compass' commitments. To achieve this goal, encouraging the expansion of the use of natural gas in the Brazilian transport matrix is strategically important.

The Brazilian energy matrix is responsible for emitting over 423 million metric tons of CO₂e per year, with the transport sector being the largest emitter, responsible for approximately 210 million metric tons of CO₂e and accounting for almost 50% of total GHG emissions⁵. The volume of fuel oil, used in heavy vehicles (trucks, buses, and others), which in 2023 totaled a consumption of 65.5 billion liters (22% of which – that is, 14.5 billion liters – was imported) constitutes a relevant factor in this regard, as it is the most consumed fuel in transport activities (42% of

emissions originating from transport are from trucks)⁶. Minimizing emissions in this sector means having a positive impact on the greenhouse gas emissions scenario and in the environment.

Replacing fuel oil with natural gas can lead to an immediate reduction in CO₂e emissions in the transport matrix, being enhanced with the participation of biomethane.

It is also important to note that the burning of diesel generates a significant emission of particulate matter, nitrogen oxide (NOx), and sulfur oxide (SOx), which have a harmful effect on the human body, particularly on the respiratory and cardiovascular systems. Reducing the burning of polluting fuels implies reducing this damage and, progressively, cooperating with

the improvement of public health. Therefore, we also achieve social benefits.

By studying the impact and mapping the feasibility of implementing blue corridors – supply routes for heavy vehicles powered by vehicular natural gas – Comgás demonstrated to station managers the advantages of ensuring more rapid investments in a high-flow supply infrastructure. In the state of São Paulo, ten of them already have this resource.

⁵ BEN EPE 2023.

⁶ ANP: <https://www.gov.br/anp/pt-br/centrais-de-conteudo/dados-estatisticos>

⁷ Total Cost of Ownership.

COMPARATIVE TABLE – FUEL APPLIED IN THE TRANSPORT MATRIX

		DIESEL	GN	BIOMETANO
TCO ⁷	CapEx	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>
	OpEx	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>
EMISSIONS	GEE	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>
	NOx and MP	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>
OPERATION	Infrastructure	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>
	Fueling time	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div></div>

Source: Abegás.



REDUCTIONS IN EMISSIONS

Natural Gas (NG) promotes a significant reduction in particulate matter (black smoke) and NOx and should play a role in inducing biomethane, with great potential for reducing GHG emissions.



LESS DEPENDENCE ON IMPORTED DIESEL

The inclusion of NG in the transport matrix will help reduce the share of imported diesel.



USE OF CNG INFRASTRUCTURE

Currently, 25% of CNG stations are located on the country's main highways.



The establishments are positioned on highways that form the main logistical corridors that connect São Paulo to other states, such as Rodovia Presidente Dutra and Rodovia Anhanguera. The forecast is to double the number of stations with high-flow technology by the end of 2024, thereby ensuring alternative fueling points for heavy gas-powered vehicles on their long-distance trips.

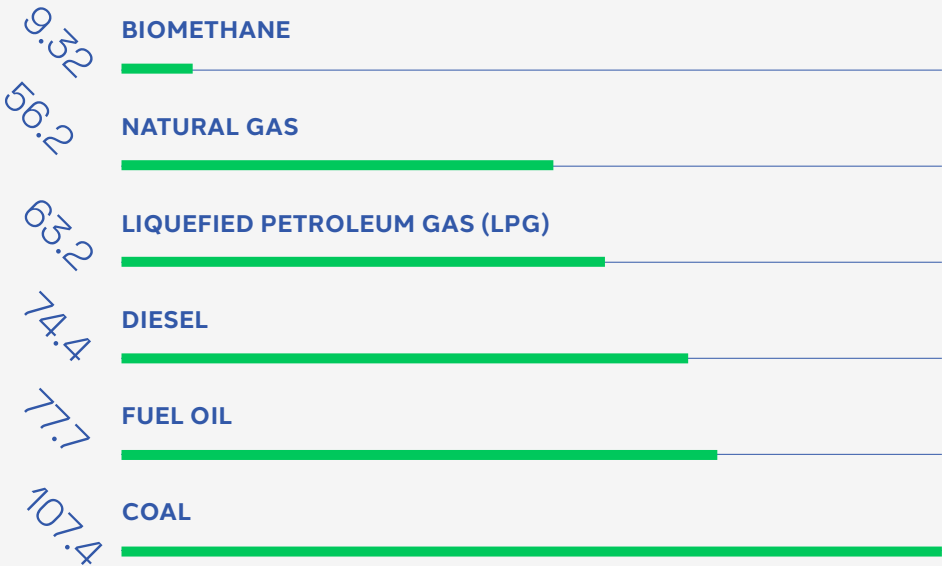
On another front, Compass and its businesses are in dialogue with major automakers, with the goal of promoting the market for trucks powered by natural gas and biomethane and other heavy vehicles powered by natural gas, while contributing to accelerating the transition of the energy matrix.

The reduction of emissions in municipal transport networks has also been encouraged. In the second half of 2023, Comgás, in partnership with Agrale S.A., delivered the first minibus 100% powered by CNG to the city of Jacareí, SP. In November, Comgás sponsored tests with gas-powered public transport buses in the municipality of São José dos Campos, São Paulo. Through these attitudes, we are signaling how this solution can help reduce emissions and atmospheric pollutants.

Commit follows the same path and has been contacting companies and sectors present in the concession areas to explain the environmental role of gas as a vehicle fuel.

Discussions on the subject extend to public authorities, always with the concern of demonstrating sustainability from an environmental, social and economic perspective of having natural gas as a vehicle fuel. Compass businesses have participated in a number of forums and working groups with the aim of discussing the possibilities of natural gas in the transport matrix and creating an environment that facilitates the acceleration of the adoption of the energy source.

COMPARATIVE CARBON INTENSITY (CO₂e/MJ*)
AMOUNT OF GHG EMISSIONS PER UNIT OF ENERGY



SOURCE: IPCC, GUIDELINES FOR NATIONAL GREENHOUSE GAS INVENTORIES: ENERGY, VOL. 2. 2006. | IPCC "CLIMATE CHANGE 2021: THE PHYSICAL SCIENCE BASIS," 2021. | ABIOGÁS



CLIMATE RISKS



By aligning itself once again with good practices, Compass has carried out a study to assess the vulnerability of its operations regarding risks and opportunities related to climate change. The study considered the intervals established by the Intergovernmental Panel on Climate Change (IPCC) for the short-, medium- and long-term time horizons. To assess physical and transition risks, scenarios were used to identify 1) what are the climate risks to which Compass will be most exposed, posted in 2030 and 2050; and 2) considering the natural gas sector, what are the opportunities to ensure a safe, efficient, affordable and sustainable energy transition.

The application of the three climate transition scenarios from the International Energy Agency (IEA) resulted in the prioritization of risks, that is, an analysis of the materiality and relevance for each risk identified in the time horizons of 2030 and 2050. In relation to the risks of transition, considering the risk taxonomy of the Task Force on Climate-Related Financial Disclosure (TCFD), those with the greatest impact relevance are related to “Greenhouse Gas Pricing,” “New mandates on regulation of existing products and services,” and “Change in customer behavior.”

Regarding physical risks, scenarios related to nine types of climate events were considered with data to assess current conditions and future trends according to projections of physical climate scenarios. The risks that are presented as potentially material are related to “increased severity of climate events (rain mudslides, tropical cyclones, and flooding of rivers)” and “changes in climate patterns (rain flooding).”

PROCESS FOR THE DEFINITION AND ASSESSMENT OF CLIMATE RISKS



MATERIAL RISKS AND OPPORTUNITIES

PHYSICAL RISKS

CATEGORY	DRIVER
Acute	Rain-induced landslides Extreme rainfall flooding

RISCOS DE TRANSIÇÃO

CATEGORY	DRIVER
Political and legal	Increased pricing of GHG emissions Mandates and regulation of existing products and services
Technology	Cost of transitioning to a low-carbon economy
Market	Changes in customer behavior

OPPORTUNITIES

CATEGORY	DRIVER
Products and services	Increased demand for low-carbon goods and services Ability to diversify business activities



MESSAGE FROM
THE PRESIDENT

ABOUT COMPASS

ENABLING A SAFE AND EFFICIENT
ENERGY TRANSITION

**DEVELOPING PEOPLE
AND SOCIETY**

PROMOTING A BROAD, TRANSPARENT
AND COMPETITIVE GAS MARKET

ECONOMIC AND
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GRI 2-7, 2-8



DEVELOPING PEOPLE AND SOCIETY



In the social dimension, we are proud of the crucial role we play in the development of the cities and societies where we are present. By ensuring and increasing gas distribution, we generate a virtuous circle that fosters industrial growth, creates jobs, provides economic gains, greater revenue, and improves air quality, subsequently improving the reality of the communities involved.

Coupled with that, we replaced more polluting fuels and removed trucks from the streets (in the case of replacing LPG), improving traffic and air quality in urban centers, always in a safe and efficient manner.

Furthermore, in 2023, we invested more than R\$27 million in social initiatives aimed at entrepreneurship, professional training, positive environmental impact, culture, education, health, and well-being, totaling 72 projects that involved Compass, Comgás, TRSP, Necta, and Sulgás. During the year, we defined our new social guidelines to make these investments even more effective.

We believe that, with more diversity, equity and inclusion, we are able to enhance our value generation. Our goal for 2030 is to have 50% of leadership positions at Compass and its businesses occupied by people who meet diversity criteria – and the year 2023 was marked by the strengthening of our affinity groups and training and literacy to promote a safe and inclusive environment.

ORGANIZATIONAL CLIMATE AND ENGAGEMENT

GRI 3-3

Compass considers that it has the responsibility to generate value for society and for all its employees. To achieve this goal, we work to disseminate our values, purpose and control and compliance practices throughout our environment, which is multiple and diverse in nature. For us, the organizational culture agenda must be directly connected to the strategic business agenda.

In 2023, we carried out our first **climate survey**, encompassing all companies in the portfolio. It took place between late October and early November, using questionnaires that sought to measure employee engagement and perception. We work with 13 factors that address our priorities: Autonomy and Empowerment; Well-Being, Clarity and Direction; Trust and communication; Cooperation; Diversity;

Engagement; Performance Management; Leadership; Development Opportunities; Compensation and Benefits; Respect and Recognition; Organizational Support; and Work, Structure, and Process.

The survey had a **participation rate of 81%** and the main results indicate an excellent climate, with most indicators well above the market. Topics such as security, autonomy, leadership, clarity and direction are strong points across our businesses, and 67% of our organization today are operating “full steam ahead.” We have opportunities in terms of balance in our working day and efficiency in processes.

One of the biggest challenges resulting from Compass’ formation was considering the culture models coming from the companies we acquired. The Company has a portfolio of independent businesses

with diverse origins and, consequently, professionals from various backgrounds – public and private companies, subsidiaries or companies with a minority stake in the company, with different sizes, and headquartered in different regions of Brazil.

The year 2023 was one of aligning values through initiatives to integrate our culture with the different realities of the companies that make up Commit, always respecting the characteristics of each one of them.





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DIVERSITY IN BUSINESS

GRI 3-3

Our diversity goal for 2030 is to ensure that 50% of total leadership positions at Compass and its businesses are occupied by people who meet diversity criteria⁸. On this journey, one of the achievements of 2023 was the establishment of a diversity, equity and inclusion committee involving all controlled companies in the portfolio. The People and Culture leaders of all these businesses are part of the committee.

Diversity campaigns were presented to the internal public throughout the year, bringing topics related to equity and inclusion. Always respecting the maturity stage of each business, we establish conversations about the representation and desires of women, self-declared black and brown people, persons with disabilities, representatives of age diversity

(persons aged 60 or over), and individuals in the LGBTQIAPN+ communities within our teams. In 2023, we invested heavily in actions to get to know our internal audience and carried out a diversity census that involved the entire Company. In partnership with Cosan, our main shareholder, we developed literacy initiatives through the “Reconhecimento-se” (“Recognizing Oneself”) campaign, which sought to raise awareness about gender identity, sexual orientation, and race.

Grupo Ser, Compass Holding’s affinity group, made great progress in 2023. Its goal is to expand opportunities for debates on diversity, equity, and inclusion, organize experiences related to these topics, and propose actions for the Company.

Throughout the year, Grupo Ser Mulher promoted two rounds of conversations, the first focusing on well-being and saboteurs related to gender issues, while the second round addressed Pink October and Blue November. Through real cases, we had an open and safe space to share experiences and encourage prevention and care against breast and prostate cancer. Grupo Ser Raça, in turn, promoted the first edition of the anti-racist Book Club, in which employees had the goal of reading the recommended book and then getting together to discuss topics related to structural racism.

⁸ The diversity groups are: female and male gender; self-declared persons of color (POC, including black or brown); persons



⁸ Os grupos de diversidade são: gênero feminino e pessoas do gênero masculino: autodeclaradas negras (pretas ou pardas), pessoas com deficiência; representantes da comunidade LGBTQIAPN+; e diversidade etária considerando idade igual e/ou superior a 60 anos.



with disabilities (PwD); representatives of the LGBTQIAPN+ community; and age diversity considering age equal to and/or over 60 years old.

The Ser LGBTQIAPN+ and PwD Groups enabled conversations with other affinity groups from other Cosan companies, promoting reflections through real stories on how we can increasingly promote a diverse, safe and inclusive environment.

In 2023, we also expanded actions focusing on parenting, extended our daycare aid, opened the Nurture Space at the corporate office, a place where mothers can use as a lactation and support space to continue nurturing their family relationships. We also held another edition of Kids Day, an event where children up to 12 years of age can spend a day at the office, learning more about their parents' work environment and having fun with games.

At Comgás, the year 2023 was marked by record achievements, with 54% of leadership positions already filled by minority groups, exceeding the goal proposed for the year. Affinity groups have evolved and now have a defined name, mission, and visual identity. There are five: Power, anti-racist and black representation; Promoting, which involves persons with disabilities; Plurals, aimed at the internal LGBTQIAPN+

community; Inspiring, focusing on female representation, and Evolving, which addresses age representation.

In September, the Atena diversity academy was launched. Three modules have been made available to date, as well as a series of online training open to all Comgás employees. Moreover, the Mulheres de Talento 40+ Program (Women of Talent 40+), implemented in 2022 with the aim of attracting women over the age of 40 who often, for reasons related to motherhood, chose, at some point, to leave their careers aside, was extended in 2023.

The result of all these actions was the engagement of 75% adherence to the diversity census, which enabled us to expand knowledge about our population.

In a year and a half under Compass' management through Commit, Necta significantly increased female participation in its workforce and in leadership positions. Initially, the percentage of leaders was around 20%, reaching 31% by late 2023. To increase diversity in its teams, Representa ("Represent") was implemented, comprising a diversity, equity and inclusion program that seeks to promote an inclusive and diverse environment for all employees, in addition to raising

awareness about prejudice and discrimination.

Necta also started structuring a CV database for persons with disabilities, as well as initiatives to increase the number of black and LGBTQIAPN+ people involved in the organization. It also promoted a self-declaration campaign, encouraging our employees to share their information in order to promote an inclusive environment.

To assist its employees in updating their registration data and in the self-declaration process encouraged by the company, Necta created and distributed the Orgulho de Ser ("Pride of Being") booklet, with information on sexual orientation, gender identity, color and race, and persons with disabilities.

Employees were trained in issues related to diversity and our leadership, recruitment, and selection in light of cultural diversity, aiming to address topics such as social context, foundations and pillars of diversity, how to attract and prospect for diverse candidates, how to conduct inclusive interviews and terms, nomenclatures, and unconscious biases.

In 2023, female leadership at Sulgás, considering the entire management structure,

reached 32%. Additionally, literacy actions were carried out in partnership with external consultants for all leadership. The diversity program is in its initial phases and has been an important mobilization tool.

The sum of these different diversity actions and initiatives conducted at Compass and its businesses, with the careful attention of the recruitment & selection areas to encourage the recruitment of diverse people and the focus on the development and literacy of the internal public enabled us to reach the milestone of 39% of total leadership positions held by women. With the diversity census that made self-declaration of race possible, we reached 10% POC leadership (self-declared black and brown people). In total, we reached the mark of 48% leadership diversity.

We are aware that the challenge of expanding and maintaining this milestone is enormous, and our focus is to continue evolving in consolidating an open and welcoming culture and in the development of our people.





SEARCH FOR ZERO ACCIDENTS IN OPERATIONS

GRI 3-3, 403-1, 403-2, 403-3, 403-5, 403-7, 403-10, EM.MD-160A.1

OCCUPATIONAL HEALTH AND SAFETY IN FOCUS

Security is an intrinsic value in all Compass operations. The Company exists not only to promote an efficient energy transition, but also a safe one.

COMMIT: INCREASING SAFETY PERFORMANCE

Established in July 2022, with the acquisition of 51% of Gaspetro's capital stock, Commit held a stake in 11 local distribution companies (LDCs), located in the states of the South, Southeast, Center-West and Northeast regions. At the time of acquisition, the security maturity stages were quite different when considering each one individually. To improve controls and raise the quality related to the topic, a number of measures were taken.

The first was to provide an assessment that mapped occupational and operational safety topics. Based on the mapping, a customized action plan was created for the LDCs, considering the specific reality of each of them, with the same common goal: to improve safety-related indicators. After one and a half years, all distributors improved their safety indicators. Lost time incidents, for example, had an overall drop of 20%.

In parallel, complementary actions were initiated with the aim of strengthening the safety agenda. One of the most important was the Visible Leadership program, which took LDC leaders into the field.

The proposal was to act in two ways: on the one hand, to bring leaders closer to operations employees and have them act as spokespersons for safety messages; and on the other, to help these same leaders in having a more in-depth understanding of the field reality of the distributors they manage and, subsequently, the risks and challenges they face.

Another highly relevant initiative was a survey carried out in the second half of 2022 with employees from all distributors. The idea was to understand the involvement of each operation with the topic of safety. The questions aimed to assess whether employees were involved with safety in their daily lives, whether the subject was relevant, and whether communication on this topic was frequent, among other details. The answers served as a starting point to determine action plans, such as the development of rules and awareness campaigns, which paved the way for advances in the safety culture. At the end of 2023, a new round of surveys took place, involving not only Commit's original 11 distributors, but also the suppliers contracted by them.

At Sulgás, we expanded safety training beyond the team itself. After identifying issues related to the topic involving other companies and public agencies whose area of operation overlaps with that of the subsidiary, Sulgás offered free safety training programs. The proposal has been so successful that there is now a demand among stakeholders for classes and workshops proposed by the LDC. In 2023, over 1,000 of Sulgás' external participants were engaged.

As for Necta, a number of safety initiatives took place throughout the year, involving training, dissemination of tools, and broadcasting videos to engage employees in relation to the topic. Highlights include the lecture and test on risk perception, the **Green April** campaign, which addressed, among other topics, occupational and operational safety, and publicized the **Suggestion and Reporting Channel** as a mechanism for highlighting risks and proposing safety solutions. Further, a campaign focused on traffic safety was the subject of **Yellow May**.





**EDGE: START OF THE
JOURNEY AT THE TRSP**

The construction of the São Paulo Regasification Terminal (TRSP) brought major challenges from the standpoint of occupational safety. The work had an uninterrupted work rhythm – 24 hours a day, 7 days a week – and we managed to surpass the milestone of 3 million hours worked without the occurrence of incidents.

This achievement was only possible thanks to continuous monitoring and intense awareness campaigns. This was the case with the **Camisa 10** (“Jersey Number 10”) program, inspired by the FIFA World Cup. It lasted from October 2022 to September 2023, encompassed the team of the construction company contracted to build the TRSP, and aimed to raise

awareness and increase the teams’ maturity in relation to risk perception and the appreciation of safety. Its main results were a reduction of more than 50% in deviations, that is, non-standard situations during construction, and maintaining a zero rate for lost-time accidents and fatal accidents.





OUR RESULTS IN OCCUPATIONAL HEALTH AND SAFETY

GRI 403-2, 403-9, 403-4, 403-5

COMPASS

Compass' Safety, Health, Environment, Quality and Asset Integrity Management System is applicable to its entire business portfolio, considering the project lifecycle, including the stages of conception, planning, executive design, construction, commissioning, and operation.

The values that determine and define Compass' corporate philosophy are operational excellence and commitment to sustainable development, safety, ethics, the integrity of people and assets, efficiency, and respect for diversity, promoting transparency in relation to business management.

We enable all professionals who carry out work under

our management control to be aware of their relevance and contribution to the development of our safety culture, through safe behaviors and acts, the perception and mitigation of risks, compliance with standards and procedures, and keeping a proactive stance on issues relating to safety.

We establish that our contracted service providers must carry out, according to their respective work plans, a Preliminary Risk Assessment (PRA) for all operational activities. Furthermore, the issuance of work permits (WPs) is required for more critical activities.

With the aim of promoting a strategy of accessibility, integration and optimization

of health actions, the Health and Quality of Life Area was created, dedicated exclusively to the Compass population. In this new context, healthcare is provided in all its spheres: primary (quality of life and prevention), secondary (early diagnosis and treatment), tertiary (rehabilitation), and quaternary (prevention of iatrogenic illnesses), with closer monitoring of the employee, allowing the mapping of the occupational health profile and promoting health actions that are customized to the needs of the Compass population.

We have a dedicated channel to receive reports of incidents and nonconformities identified by our direct employees, and we encourage them to critically assess our management system in safety, health, environment, quality and asset integrity (QHSE and IA).

Monthly committees are held with the Board of Directors and the Executive Board of Compass, in which a management view of the rate of lost time incidents (LTIs) is presented, across all business areas: Compass, Edge, Commit, and Comgás. Furthermore, in the event of any incident that results in leave or with a considerably high potential, a summary of the occurrence should be presented at these meetings, in addition to the identification of the consequences, root causes, and corrective actions.

In 2023, 68 hours of formal security training were carried out for Compass' internal public.





HISTORICAL EVOLUTION OF THE LOST TIME INCIDENT FREQUENCY RATE (LTIF*)



* Lost Time Incident Frequency (LTIF), which considers the number of occupational accidents resulting in lost time, per 1,000,000 hours worked.

BENEFITS OFFERED BY COMPASS (CORPORATE) GRI 401-2

- **Health Plan:** It includes a wide accredited network, with access to reputable hospitals, clinics and laboratories in all professional categories of the company.
- **Functional:** Medication benefit, offering a subsidy of 50-100% for the purchase of medication, upon presentation of a medical prescription.
- **Dental Plan:** It includes a wide coverage network.
- **Optical Benefit:** Partial refund for glasses lenses and frames.
- **Gympass:** Access to various types of physical activities in accredited Gympass gyms.
- **Parental Leave:** Extension of maternity leave to 180 days and paternity leave to 20 days.





COMGÁS

The Comgás Safety Management System aims to ensure the continuous improvement and engagement of employees and third parties on the topic in question. It was also implemented based on legal requirements and current regulations applicable to our business. These requirements are managed through a system and are assessed on a monthly basis. **The Legal Requirements** management system covers the risks foreseen in standards and guidelines, as well as those mapped in our activities and processes.

Our management system covers all activities related to the operation and maintenance of the natural gas distribution network in the São Paulo Metropolitan Area and in the regions of Campinas, Vale do Paraíba, and the Santos Metropolitan Area, including the Operational and Administrative Bases and the Management of activities of operation of Custody Transfer Stations (City Gates) and Pressure-Reducing Stations (PRS). Additionally, it includes network and branch construction and connection activities and contractor management.

The organization identifies, through the risk inventory that makes up the **Risk Management Program (RMP)** and the hazard report, the risks of all activities carried out by Comgás, as well as the control measures and action plan aimed at eliminating, replacing or implementing engineering or administrative controls, as well as those related to the individual protection of people.

The quality of the process is guaranteed through the participation of multidisciplinary professionals qualified in occupational and operational safety.

Results are assessed via critical analysis, and where necessary, actions are proposed to improve the management system. Although all of our results obtained are below the risk exposure tolerance limits, Comgás acts preventively with monitoring actions through inspections and promotes preventive actions in the form of campaigns to guarantee a safety culture.

Hazardous situations are reported via the **Internal**

Accident and Harassment Prevention Committee (*Comissão Interna de Prevenção de Acidentes e Assédio – CIPA*), through a channel called “Tô de Olho na Segurança” (“With an Eye to Safety”) and in contact with field support teams in the QHSE area.

Our employees and service providers are advised to consult the Risk Conditions Library before starting any activity. The Library contains a detailed description of risks, forms of mitigation and use of PPE for all activities performed in Comgás operations and is continuously updated. Employees that themselves in situations that they believe could cause an occupational incident or illness are also advised not to continue with the activity and inform their supervisors.

The Company’s Safety Culture allows each person to choose to interrupt or withdraw from work situations that they believe may cause an accident or a similar event.

Furthermore, employees are also encouraged through

campaigns to report and intervene in risk situations.

Each incident is investigated using a methodology established in a specific procedure, through which an analysis is carried out, using a severity and probability matrix to classify it. At the end of the investigations, action plans are established including the managers in charge and deadlines for compliance, aiming to continuously improve processes and reduce recurrences.

As a basic premise, the occupational health service at Comgás features only employees from the health area in its composition, being solely and directly responsible for receiving medical certificates and the appropriate entries. Always preserving medical confidentiality, the service is always aligned directly with the employee. They are only transferred to managers when necessary for preservation employee health or due to work restrictions, without exposing the clinical case.

COMGÁS: HEALTH ASSISTANCE PROGRAMS



Family Program: Its pillar is the promotion of support and care for parenthood, helping all types of families navigate the journey of parenthood in a smoother way.



Sua Versão Saudável (“Your Healthy Version”) Program: It is conducted seasonally (once a year, with a duration of six months) and focuses on comprehensive health (mental, nutritional, and physical health) while providing medical, psychological and nutritional support, with an emphasis on improving health indicators and reduction in cardiovascular risk.



Livre do Tabaco (“Tobacco-Free”) Program: A medical monitoring and medication subsidy, with the aim of promoting smoking cessation.



Mais Pela Saúde (“More for Health”) Program: It focuses on registration for the supply of continuous-use medications for hypertension, diabetes, dyslipidemia, asthma/COPD and hypothyroidism, completely free of charge, with delivery at home or on the Comgás premises.



Retiree Monitoring Program: We have a geriatrician who monitors retired employees completely free of charge, providing home care and hospital visits for those with motor restrictions.



Monitoring of Hospitalized Patients: We monitor hospitalized employees remotely or in person, through hospital visits, in more serious cases.



To maintain the transparency of this communication, employees are given a copy of the email informing them of any work restrictions. The entire process is based on our medical certificate and leave policy, available for consultation by all employees.

Because Safety is a non-negotiable value and attitude for Compass, we have provided our internal public with technical and regulatory Health and Safety training according to the position or activity they perform. The specialist areas carry out internal mapping of what is necessary to perform activities and ensure public training. Regarding regulatory training, the HSE area is responsible for creating, managing and updating the Educational Matrix, which directs this training according to the position and the hazards/risks of the activity carried out.

Technical training can be conducted by internal specialists or market contractors with proven proficiency in the subject. the frequency of such training is

in accordance with regulatory requirements and/or the needs of each of the areas, which have autonomy for their execution.

We train workers from partner companies and service providers to understand and apply HSE preventive measures, in addition to training them on the hazards, risks and control measures to operate in our areas, as recommended in regulations.

Specific regulatory training is conducted by the partner itself, according to its occupational risks, and is managed by a third-party management platform provided by Comgás. This resource conducts individual and periodic assessments aiming to ensure adherence.

In addition to working hard on issues of safety and well-being of our people, while ensuring adequate training so that they can do their job safely, we offer tools for people to

take care of their physical and mental health, through conversation circles and psychological support.

We have built and fostered a strong and recognized safety culture that was implemented through campaigns, activations and events held throughout the year. Among them, we highlight our **Safety Day**, an event for employees and partners with the theme “When it comes to safety, what is non-negotiable for you?”

The event involved activations such as a safety room (a scape room with riddles linked to our life-saving guide and non-negotiable attitudes), immersive safety culture sessions, on-field actions, and interactive and digital games.



In 2023, we ranked first for the 15th time in the AGA Safety Achievement Awards, granted by the American Gas Association (AGA), an entity representing over 200 U.S. energy companies. This recognition is the sum of each employee’s effort and highlights our high level of performance in workplace safety. We won in the Very Large category, which encompasses companies with 1,000 to 1,600 employees.





NECTA

Necta's health and safety management system was implemented in accordance with the company's Process Map and Organizational Chart, based on our guiding standards.

To ensure the quality of these processes, we invested in capacity building for our team, including training on regulatory standards, carrying out safety dialogues and on-site inspections. Additionally, we implemented the **Visible Leadership** program, in which our leader actively engage in operational activities, reinforcing our commitment to safety and improving risk perception across the organization.

Necta actively encourages its employees to report inappropriate conduct to their direct managers, the People and Culture Department, or the Legal/Governance area. All of our employees are supported by the company's Code of Ethics, available on Necta's BeCompliance platform.

To facilitate employees' access to Health and Safety services, the team maintains open channels for the entire company, including smartphones, email, WhatsApp, and Teams. Additionally, it carries out inspection routines throughout Necta's concession area, reinforcing our commitment to safety in all operational aspects.

The effectiveness of these services is assessed through specific indicators, with the organization being proactive in generating awareness and encouraging employee participation. This includes holding workshops, safety dialogues, safety minutes, **Internal Work Accident Prevention Week** (*Semana Interna de Prevenção de Acidentes de Trabalho – SIPAT*) and the implementation of the Visible Leadership project. All of these practices reflect Necta's ongoing commitment to promoting a robust safety culture in its workplace.

At Necta, we have the Internal **Accident and Harassment Prevention Committee** (*Comissão Interna de Prevenção de Acidentes e Assédio – CIPA*) and a formal Health and Safety Committee. CIPA is composed of representatives from both employers and employees, ensuring an equitable and inclusive approach. Its duties include promoting measures to prevent accidents and work-related illnesses, in addition to ensuring a safe and healthy environment for all employees.

Necta maintains hospital and dental medical benefits for all employees and dependents.





SULGÁS

Sulgás has an Occupational Health and Safety Management System duly implemented and certified through an audit conducted by an independent third party.

The Management System is planned and conducted by our internal team in conjunction with security professionals from third-party service providers. Sulgás has an area dedicated to the Management System, whose improvement is guaranteed through the High-Level Structure (HLS) of the ISO 45001 standard.

To identify hazards and risks, a study is carried out, with preparation of a Hazardous and Unhealthy Report, as recommended by NR 15 – Unhealthy Activities and Operations and NR 16 – Dangerous Activities and Operations. Also, the Risk Management Program is implemented, as defined by NR 01 – Provisions General and Occupational Risk Management. For non-routine risks, the Preliminary Risk

Assessment (PRA) is also applied before critical or highly complex services.

These processes are implemented by in-house professionals and/or contractors with the qualifications required by law. As a result of these processes, the most relevant hazards and risks are identified and categorized, as well as controls defined for their elimination and/or reduction, such as engineering controls, work procedures, training, PPE, etc. The hazards and risks identified by employees are reported directly to the Company's Security area or to their immediate superiors.

The participation of employees and consultations with workers in the development, implementation and assessment of the health and safety management system are guaranteed through the Internal Accident Prevention Committee, inspection processes, internal communication with the

Safety and Environment Management, and the Visible Leadership Program.

Sulgás has an **Internal Accident Prevention Committee** (CIPA), which is composed of employees from all areas of the company. Its duties are to implement actions to promote health and prevent accidents, with monthly meetings.

The **Health Day** is a new program launched in 2023 to address key issues related to the health and well-being of Sulgás employees. In this first round, the following topics were addressed: financial health, physical health, and mental health. The Company provides its employees and legal dependents with medical, hospital and dental assistance.





HEALTH INITIATIVES

GRI 403-6, 403-5

There was no shortage of campaigns and initiatives to promote the health of our employees in 2023. Thinking about the readaptation of teams as they returned to in-person work, we created the **Return to the Office** campaign, with tips on ergonomics, health, and well-being.

Focusing on mental health, the **Yellow September** suicide prevention campaign was held. The Yellow May campaign raised awareness about traffic safety, **Pink October** brought information about breast cancer prevention, and a conversation held near the date of the **Venus Run** race (a women's street race

held in São Paulo) addressed the importance of sports in women's health. Another campaign was **Blue November**, focusing on prostate cancer prevention.

All Compass employees were able to get vaccinated against the flu. The vaccine offered in 2023 was tetravalent, with coverage for four subtypes of the Influenza virus.

At Necta, the **Green April** campaign addressed issues related to health and ergonomics. There was also a campaign promoting the benefits of cardio exercise in the workplace and the

promotion of a channel for suggestions and complaints related to health, encouraging employees to report situations affecting these issues.

Sulgás also promoted the **First Health Day**. By holding lectures, the Company encouraged its employees to think about the relationship between physical exercise and quality of life, in order to understand the importance of financial health for our general well-being and to take care of their health mental.





SAFETY AND INTEGRITY OF THE OPERATION

GRI 3-3, 203-1, 413-2, SASB IF-GU-540a.4, EM-MD-540a.4

THE ISSUE OF OPERATIONAL SECURITY AT COMMIT

As soon as Commit was established, in 2022, an operational security diagnosis was initiated. Its goal was to check processes related to engineering, operations, and emergencies, and following its completion, a broad, customized action plan was established for each Local Distribution Company (LDC). During 2023, improvements occurred in all dimensions. In an update conducted in October, the evolution rate in emergencies and contingencies, for example, was 9%, while in operational safety, this rate was 15%.

One of the most sensitive points when considering operational safety is related to damage to the distribution pipeline network caused by third parties – service companies that operate underground in the same areas as Commit's distributors, but whose operation is beyond their control. The works managed by these companies have a direct

impact on the gas distribution network, potentially resulting in disruptions and accidents. After measuring the extent of this damage, one of the first measures taken was to reinforce the communication work with these third parties. The results are appearing – although the operational security index remains above the intended target – with significant improvements in recent months and less damage being inflicted on the network.

In the work conducted with Commit distributors, training focusing on crisis circumstances was a major highlight. This comprehensive training involves planning to tackle blackouts, accidents, and other unexpected and large-scale situations. They include various protocols to overcome issues resulting from these events and to work in synergy with other entities involved – these include municipalities, safety departments, fire departments, and civil defense.

Also, regarding collaborative work, Commit's policy is to open its forums and safety discussions to pipeline gas distributors that are not included in its operations. The purpose of this opening is to generate knowledge and improve safety levels, not only in its own operations, but also for the benefit of society in general.

When reviewing the path taken throughout 2023, we can state that the path was a very successful one. There are still improvements to be made, but the engagement of teams and businesses with the topic of occupational safety was certainly one of the highlights of the year.

COMGÁS: ADDRESSING DAMAGE

In 2023, over 3,600 training sessions were carried out with more than 29,000 people trained. Damage prevention campaigns were conducted, such as the Obra+Segura ("Safer Works") Campaign, aiming to reward companies for every 45 days without damage caused to gas pipes, and the Backhoe Operators campaign, aiming to address good practices for carrying out work in a safe manner.

There were also events with condominium caretakers, construction companies and concessionaires, the Office of the Civil Defender of São Paulo and other municipalities, as well as public bodies in

the Comgás concession area. One of them was In Redes, of the **Shared Works Center (Núcleo Compartilhado de Obras – NCO)**, an initiative between concessionaires to introduce good practices for safe work. Furthermore, Comgás participated in fairs and exhibitions such as the National Sanitation and Environment Fair (*Feira Nacional de Saneamento e Meio Ambiente* – FENASAN), the Underground Energy and Telecom Networks, and Ecovale – Environmental Meeting of Vale do Paraíba.

Aiming at the safety of Comgás' assets, field monitoring and guidance for third-party works are carried out. During the year, over 11,000 works were monitored – in person or remotely – and more than 76,000 requests for sending network and extension registrations were served.

In order to maintain the effectiveness of Asset Integrity communication channels, the **Operational Safety Communication Plans** and the **Damage Prevention Communication Plan** are reviewed on an annual basis, in addition to keeping employees informed about learnings and improvements implemented, incident investigation results, and/or corrections of nonconformities.

PEX: THE COMMIT EXCELLENCE PROGRAM

PEX 2023 *Excelência para Distribuir* ("Excellence to Distribute") maps and recognizes the best practices adopted at Commit and encourages distributor teams to seek continuous improvements and increase the efficiency of operations. As it unfolded, action plans were drawn up, and the most important practices were shared. Finally, the highlights were recognized, valuing the local distribution companies that contributed to operational development and efficient management, demonstrated exceptional management skills, and delivered excellence and leadership. The Basic, Essential, Elite and Premier categories were established and awarded to these highlights among the distributors in the Commit portfolio.



Commit 2023
Excellence Program Award



NEW INVESTMENT AND SOCIAL IMPACT GUIDELINES

GRI 2-29, 3-3, 413-1, 413-2

In 2023, Compass approved its social investment and impact measurement guidelines. The proposal is to further align social investments with the Company's ESG strategy, respecting the current models of each business.

Through an extensive process of analysis and discussion on how to enhance the impact of social investments made by Compass, we defined our **operating territory**: Our efforts must seek social transformation, encourage the growth of local economies, and promote an inclusive and

diverse society. From this territory, we will invest in projects in the following four topics: Entrepreneurship and Professional Training; Positive Environmental Impact; Culture and Education; and Health and Well-Being.

As a tool for this evolution, indicators and measurement categories were defined that will help Compass in monitoring and measuring the impact of social investment.

COMPASS AND ITS BUSINESS OPERATION GUIDELINES

TERRITORY

Social transformation, encouraging the growth of local economies and promoting a diverse and inclusive society.

THEMES

- **Entrepreneurship and professional training;**
- **Positive environmental impact;**
- **Culture and education;**
- **Health and well-being.**

We seek to promote Diversity, Equity and Inclusion in all projects we support.

IMPACT ASSESSMENT

The impact will be measured through indicators divided into the following categories: investment, number of specific direct beneficiaries, direct structural beneficiaries, indirect beneficiaries, specific indicators, and number of projects supported.

SOCIAL INVESTMENT 2023



R\$27.6
million

Amount invested
in 2023



72 projects
supported

Entrepreneurship and
professional training: 11

Positive environmental
impact: 2

Culture and education: 24

Health and well-being: 35

% OF THE VALUE OF PROJECTS BY THEME

Entrepreneurship and professional training 11%

Positive environmental impact 3%

Culture and education 46%

Health and well-being 40%



**Elos Institute Partnership -
Ativa a Vila Project**

SOCIAL BUSINESS INVESTMENT

The commitment to social impact is widespread across Compass' businesses, and, year after year, the synergy between the supported projects and the Company's purposes becomes more well-adjusted.

THE EVOLUTION OF PROJECTS RELATED TO TRSP

In parallel to the construction of the São Paulo Regasification Terminal (TRSP), many initiatives were developed in the Santos Metropolitan Area region. In 2016, the year in which studies were implemented to begin the operation, TRSP, supported by the consulting firm Tetra+, began its Environmental Education Program. An active dialogue was opened with the various community fronts – fishing colonies, residents surrounding the terminal, community leaders and schools in the cities of Santos, Cubatão, São Vicente, and Guarujá. From this exchange, several proposals were established, showing continuous evolution.

Fishing monitoring in eight colonies (five above the three required by the environmental licensing process) began at the end of 2020 in the pre-implementation phase of the TRSP and will be maintained for the next two years.

The results has been shared with fishers in a transparent and informative way, meeting a demand from the community. Through it, fishers report, on a voluntary basis, the volume of fishing and detail the species caught. The resulting reports, generated every semester, have been creating a highly useful database for environmental management in the estuary where TRSP is located. One remarkable point is that the monitors of this program are people from local communities who were trained and hired for the work since its inception.

During the meetings between the riverside communities and the team chosen by Compass to structure the social work, the need to gather and disseminate accurate information related not only to the activity of artisanal fishing but also to the well-being of the fishers who practice it was realized. Based on that, educational notebooks were developed on these topics.



Regarding artisanal fishing, the materials on the General Fishing Registry, **Rights of Artisanal Fishers**, and Legal Fishing were prepared, all aggregated in the collection Rights and Duties of Artisanal Fishers.

Another group of workbooks, called **Artisanal Fishers' Health**, covered the following subjects: Health is a Right; Health Risks; Fish Handling and Health; and Fishers Against Domestic and Family Violence. All were distributed via WhatsApp groups in 2022 and 2023.

Regarding the relationship with the community surrounding TRSP, a number of initiatives took place in 2023. These included the **Environmental History Workshops**, which invited the population to rescue their environmental, social and cultural heritage, while reflecting on current environmental conditions. Another important project was the **Community Code**: with guidance from experts, the community and its leaders defined and disseminated educational campaigns.

Actions were implemented to teach how to properly dispose of waste and put up signs warning

about the importance of not throwing waste into the waters of the mangrove and estuary and not disposing of it in places not intended for that purpose. Educational leaflets and refrigerator magnets were distributed among the population as a complementary action, as well as the donation of trash cans for waste sorting in Vila dos Pescadores ("Fishers' Village"). The Environmental Guardians working group led this front.

In schools close to the TRSP area, solid environmental awareness work was carried out, starting in 2022, aimed at the fourth and fifth year classes of Elementary School at the schools UME Padre Antônio Olivieri Filho (Cubatão), UME Padre José de Anchieta (Cubatão), E.E. Luiz Beneditino Ferreira (Guarujá), UME Monte Cabrão (Santos), and UME Ilha Diana (Santos).

Through a mechanism called the **Game-Based Environmental Education Workshop**, 13 teachers from the units monitored were trained as multiplier agents through environmental education booklets. Furthermore, teachers were

encouraged to develop dynamics to interact with students and, therefore, create a connection between them and environmental themes.

In this workshop, UME professors Padre Antônio Olivieri Filho, E.E. Luiz Beneditino Ferreira and UME Monte Cabrão created educational games that were presented to 176 students from the five schools participating in the **Environmental Education Program**.

Tools to encourage exchanges and learning emerged from these workshops, including interactive games, such as the **Guardians of Water game**. In it, students had fun while understanding the cycle and uses of water and learning how to make conscious use of this natural resource. All games developed in the schools during 2022 are already part of the e-book **Educação Ambiental Lúdica – Jogos Educativos** ("Game-Based Environmental Education – Educational Games"). This e-book will be complemented with the games that emerged in the 2023 workshops.

Another activity that involved the students was the **Potentialities and Fragilities Workshop**. The idea is that, through this activation, environmental perception will be awakened in children so that they can begin to coexist better with the spaces in which they circulate and live.

The rich material used in the workshops was highly praised by the Education departments of the municipalities involved. Due to its widespread acceptance, the material was made available to the Environment Department of the Municipalities of Santos, SP and Cubatão, SP to be replicated in schools, in addition to those monitored by the TRSP Environmental Education Program. Another relevant point is the fact that the company responded to the teachers' request and voluntarily increased the program's workload so that it could be included as an item in the career of the participating teachers, which was validated by the municipalities' Education departments.



A PARTNERSHIP WITH MANY FRUITS

"The Environmental Education activities developed by TRSP at the schools UME Padre José Anchieta and UME Padre Antônio Olivieri Filho, in which the material was made available, as well as the content taught, were of great importance for student learning, promoting reflections on environmental problems and showing that the quality of life and future generations depend on sustainable development."

Patricia Barbosa, Director of Environment at the Municipality of Cubatão

Elos Institute Partnership – Conexão Elos Project





“I did not use to look at the world around me. It used to be a line that was already drawn, and which I just followed. But then, I began to stop and look around, seeing things that I was not seeing, and it became something way more colorful and interesting. I changed a lot in terms of listening and speaking. I learned about the real importance of listening and I am exercising it to the fullest.”

Erick – participant in the Conexão Elos Project

**Elos Institute Partnership– Elos
Connection Project: Lírica Fashion**



In a second front of TRSP social investments, this voluntary activity carried out by the **Elos Institute** included the projects named **Conexão Elos** (“Elos Connection”) and **Ativa a Vila** (“Turn on the Village”) were carried out. Both took place in Vila dos Pescadores or, as residents it is known by local residents, Vila Siri (“Crab Village”), in the municipality of Cubatão, SP.

In the first of them, **Conexão Elos**, teenagers aged 14 to 17 years were invited to form a group, learn about different realities, and based on discussions and experiences, create their own proposals for social transformation. The project included 44 face-to-face meetings, 22 workshops, 10 inspiration visits, 18 conversation circles, 50 external people invited to share their knowledge, 9 learning immersions, and 18 youth leaders trained. The result of the effort consisted of five projects developed. They are: Crab Dance, with hip hop dance workshops; Do Mangue to Cá (“From the Mangrove to Here”), to encourage reading

peripheral literature; Favela na Luta (“The Favela Fight”), with a martial arts workshop and competition; Lírica Fashion, promoting of sustainable fashion; and BioQuebrada, an environmental education program for children, involving a mangrove cleaning effort. Throughout the cycles (three in total), Affective Mapping was also carried out, which identified both places and people relevant to the local community.

The second activity, **Ativa a Vila**, was equally divided into three phases. The first, called Impulso (“Pulse”), focused on conversations and interactions between community members so that everyone could listen to one another and be able to discuss the territory in which they live. The second, Consolidação (“Consolidation”), sought to strengthen existing initiatives that aimed at a common future – and which valued the community’s activities. The third, Influência (“Influence”), aimed to give more visibility to these initiatives and expand intersectoral

dialogues, thereby providing greater possibilities for the projects embraced.

The proposals leveraged by **Ativa a Vila** include: Cine Fundão dos Futuros Campeões (“Future Champions’ Theater”), with improvements to the headquarters and exhibition of sports and cultural films; Empodera (“Empower”) Dance, empowering and improving the self-esteem of local women through belly dancing; Freestyle Camp, with **freestyle and beatbox** workshops; Kings da Vila (Kings of the Village), with Jiu Jitsu classes aimed at children and teenagers; and Costurando Sonhos (“Sewing Dreams”), with the promotion of income generation through sewing classes (more details about the latter in the highlighted section *The Brand that was Born in the Village*).



Another more recent highlight of Vila Ativa was the revitalization of walkways in Vila dos Pescadores. Most of the local houses are built on stilts, with the walkways that connect them being a state of disrepair. In a two-day effort, the village community renovated 100 meters of walkways, installed 30 new lighting points, and invited graffiti artists to create works in one of the local alleys, resulting in 80 open-air artworks.

The action was so successful that it generated new developments: new graffiti artworks were created in the expanded area, totaling 200 murals in the Chatuba region, and the area of revitalized walkways virtually doubled.

All the social and environmental work developed by TRSP in Santos Metropolitan Area goes far beyond assistance. The goal is to empower the populations involved, expanding their knowledge about the environment and the impact of their habits and attitudes on it and, more than that, to give them tools to assess their environmental and social reality and intervene to improve it.

It focuses on leveraging the social leadership of these audiences, bringing knowledge and encouragement so that they can take ownership of their own trajectory and be able to design and lead their own projects for the good of the community. The benefits, therefore, extend into the future and go beyond the projects structured by Compass and its partners.

Elos Institute Partnership – Ativa a Vida Project





THE BRAND THAT WAS BORN IN THE VILLAGE

The initial proposal of *Costurando Sonhos* (“Sewing Dreams”) was to enable people in Vila Siri (“Crab Village”), in Cubatão, a community in the region where TRSP is located, to learn how to cut and sew clothes. Following the plan, a total of 26 Sewing Initiation classes were taught to 12 students aged 35 to 60 years, using the sewing machines purchased with TRSP resources. There was a great interaction between the group, and the purpose of *Costurando Sonhos* gradually expanded.

First, a logo was created, comprising a delicate design, with strokes simulating a line, dots and a needle, forming the image of a scarlet ibis. This red bird that almost became extinct is currently one of the greatest symbols of the neighborhood’s regeneration, having returned to frequenting the mangroves and flying through the region’s skies.

Afterwards, the students had the idea of creating their own brand. With the aid of an external consultant – designer Renata Mendes – a line of purses and toiletry bags inspired by scenes

and landscapes from Vila dos Pescadores was developed. The subsequent steps were to learn how to set up a micro-business, price one’s products, publicize them, and finally, start selling them.

The brand was named Voa Guará (“Fly, Scarlet Ibis”). It has seven different collections for sale and can be followed on the Instagram profile @voaguara, which addresses its history, shows the products, and talks about what inspires these entrepreneurial women. It is definitely worth knowing and following.





PROGRESS AND NEW PROGRAMS OF NECTA AND SULGÁS

The two distributors controlled by Commit followed a similar trajectory in relation to social investments throughout 2023. In this first year, project clarification work was carried out, maintaining and expanding support for proposals that are related to the companies' purposes.

Necta continued to sponsor the **Ribeirão Preto International Book Fair** (*Feira Internacional do Livro – FIL*), where it set up a stand to publicize Energize, its internal internship program. Combinando Palavras (“Combining Words”), derived from FIL, was equally supported.

Also in the city of Ribeirão Preto, Necta sponsored the city's **International Half Marathon**, which took place in August. Employees were encouraged to participate in the competition to encourage them to practice sports and maintain a healthy lifestyle. In 2024, a new race will be included among the events that will have the assistance of the CDL.

Dance and music shows developed by the **Free Academy**

of Music and Arts (*Academia Livre de Música e Artes – ALMA*) gained the support of the distributor. Two of them are **O Delírio de Dom Quixote** (“The Delirium of Don Quixote”) and *Alma de Piazzolla* (Piazzolla's Soul). The institution's focus is to provide musical education for children and teenagers and to identify and develop new talents. Another incentive was aimed at the theater: the play **Quem São Elas** (“Who Are They”), whose plot talks about female leaders, received support from Necta.

In Araraquara, Necta supports the **Sonhando Alto** (“Aiming High”) project, which encourages the development of children and young people in vulnerable situations through sports – more specifically, basketball. The project is managed by the Araraquara Basketball Association.

Sulgás, which has acted as a supporter and enabler of the Pescar (“Fishing”) Project since 2008, expanded the scope of its participation. In 2023, the number of vacancies in its training program, aimed at young people in socially vulnerable situations,

increased from 18 to 24. The course presents technical and behavioral content and lasts one year.

It was developed by the Sulgás team and provides professional training and preparation for work in the gas area. In 16 years of partnership with Pescar, which is a benchmark in social and professional programs in Rio Grande do Sul, the actions sponsored by Sulgás have already reached more than 250 young people.

Gastronomia, Meu Trabalho! (“Gastronomy, My Job!”), aimed at young women (preferably mothers) in situations of social vulnerability, is run by Fundação Pão dos Pobres within the scope of Pró-Social – Social Program Management System of the Government of the State of Rio Grande do Sul. Gastronomy courses are given to students, who learn about confectionery, baking, and other culinary specialties. Sulgás has been financing the action which, in 2023, trained 50 women who received the Kitchen Assistant Qualification. Over 50% of them were employed by the end of the course.

Social Project – Gastronomia, Meu Trabalho!





THE SOCIAL ROLE OF COMGÁS

In 2023, Comgás continued several social investments.

One of them is the collaboration with the **Professional Institutional Educational Center** (*Centro Educacional Institucional Profissionalizante* – CEAP), which began in 2022. This school, located in the South Zone of the city of São Paulo, offers free training and qualifications for young people aged 10 to 18 years during the after-school period of regular public education. Currently, around 270 young people benefit from the program. Another highlight is the partnership with the **NGO Mulher em Construção** (“Women in Construction”), which aims to include women from peripheral regions in the construction market, promoting their autonomy, citizenship, and empowerment, especially in cases of vulnerability and domestic violence.

The **Heleninha Institute**, which supports children and adolescents with cancer and in vulnerable situations, continues to receive financial support from Comgás. In 2023, 125

people benefited from free transportation of children and adolescents with cancer to treatment sites. The **Chef Aprendiz** (“Apprentice Chef”) project also continues to receive support from Comgás, which, in turn, supported 60 socially vulnerable young people through professional training in the area of cooking.

More examples of ongoing projects supported by Comgás include the **Vanderlei Cordeiro de Lima Institute**, with 300 athletics practitioners in the Campinas region; the Ana Moser Sports and Education Institute, with 250 young people served in regular educational activities and sports, cultural, health, leadership, citizenship and community integration events; the **Superação Institute**, with 920 young people benefiting from the social transformation brought about by sports, as well as the **Tiago Camilo Institute**, which supported, also through sports, 1,800 young judo practitioners; and the **Vida (Reciclar) Project** (“Life (Recycling) Project”) with vocational training for 200 young people to promote entry into the job market.

Social Project - Chef Aprendiz



Social Project
-Superação Institute

Social Project - Superação Institute



Social Project -Tiago
Camilo Institute



SOME OF THE VOLUNTEERING ACTIONS CARRIED OUT BY COMPASS TEAMS

- Delivery of Christmas gifts to children in Vila dos Pescadores in Cubatão, SP by employees from Compass, the consulting firm Tetra+, and the contractor Concremat, responsible for the construction of TRSP.
- Donations for the population affected by the rains on the North coast. The amount obtained through employee contributions was doubled by the Company's companies.
- Donations to families affected by extreme weather events in the state of Rio Grande do Sul. Sulgás provided 2,000 personal hygiene kits and 2,000 cleaning kits to residents of Roca Sales and Muçum, two municipalities in Vale do Taquari region, affected by the passage of a cyclone in September 2023. This same population received furniture from a company stand that had been set up at Campamento Farroupilha. Additionally, Sulgás allocated 1,500 tiles to residents of Canoas, a city largely hit by a heavy hailstorm that occurred that same month, and sent 300 basic food baskets to the Civil Defense Department of Porto Alegre, which were directed to families affected by the Guaíba River flood, which happened in October.





**Social Project -
Heleninha Institute**

EVOLUTION OF COMGÁS' VAGALUME PROGRAM

The Vagalume (“Firefly”) Program is Comgás’ corporate volunteering program, which began in 2023 and was created following the history of a passionate team motivated to generate a positive impact on society.

The program’s actions were designed together with partner organizations, aiming to bring cohesion between the volunteers’ desires and the needs of the institutions served, as well as guaranteeing adherence to Comgás’ strategy.

The year ended with 18 actions involving 148 volunteers, totaling 1,250 hours dedicated to volunteering. During the year, the actions of the Vagalume program benefited 2,258 people, the majority of whom were young and in situations of social vulnerability.

It should be noted that of these numbers, thanks to the dedication of 77 volunteers, 900 hours were dedicated to mentoring programs that focused on the personal and professional development of 183 young people.

“With a cultural and artistic program that understood and welcomed the specificities of each child in a humane and empathetic way, the activities developed enabled learning and reflection on social issues through fun and games in a collaborative way with the children, enhancing the development of their autonomy, their creativity, and the freedom for children to experience their childhood in a space that escapes their home-hospital-home routine.

We greatly appreciate the collaboration and contribution of Comgás volunteers in our mission to make the arduous journey of children and adolescents in the fight against childhood cancer a more human, welcoming and dignified progress.”

Heleninha Institute social area





QUALITY OF SERVICES

GRI 2-29

COMGÁS

People at the Center is one of the pillars of Comgás' strategy. With regard to its customers, this takes the form of high-quality and resolute service, with a virtual assistant trained to solve problems and active communication that anticipates consumers' needs. Our service channels are:

- Comgás Virtual: It provides information and offers services on the Web and via app;
 - Cris (virtual attendant): A voice assistance service via calls and text via chat on the website or on WhatsApp. It seeks to resolve customer queries without the need to mobilize an attendant;
 - Human: A call center increasingly prepared to resolve demands;
 - Communication and predictive contact: It aims to make automatic calls in order to improve the call center's service time.
- Concentrating low- and medium-complexity services on its digital platforms. Call centers and stores remain active, and the former, in particular, is in high demand among customers. The average monthly numbers demonstrate the positive assessment of service performance:
 - The virtual assistant Cris carried out 55,000 digital services via voice call and 103,000 digital services via text channels (chat and WhatsApp);
 - The toll-free (0800) number had an average of 52,000 calls, with an average time of 464 seconds and a service level of 98.9%;
 - In the chat service, there were 20,000 calls per month, with a service level of 91.9%;
 - Via email, 9.1,000 services were provided, with a service level of 94.2%;
 - In stores, the average was 1,100 visits, with a service level of 100%.

Comgás makes continuous investment in its relationship channels and has been accelerating its strategy of

The virtual assistant Cris, in particular, deserves a closer look. In the voice channel, its retention level was 51%, with an NPS9 of 54.7. In text channels, the retention level was 79.9%, and the NPS was 78 – very high.

At Comgás, the NPS results are a reason to be proud and are strong indicators of service excellence. The growth was almost 30 points over the last few years, clearly confirming the evolution of service. In the evaluations of its NPS Transactional Journeys, the company achieved a result of 65. In the Relational area, the result reached 63. In 382,000 surveys carried out, 69,000 responses were obtained, with 45,000 of these customers giving it a score of 10.

⁹ The Net Promoter Score (NPS) is a methodology that measures customer satisfaction and evaluates the degree of loyalty in relation to a company or product.

TRAINING GAS WORKERS FOR THE FUTURE

Sulgás entered into a partnership with the Brazilian National Service for Industrial Training (*Serviço Nacional de Aprendizagem Industrial – SENAI*) to train qualified professionals for the natural gas market. The training prepares gas technicians, gas systems technicians, piping inspectors, welders, and welding supervisors. The first classes started in 2023 and, to date, have trained 19 students – new professionals qualified to work in the gas sector.

Comgás, in 2023, continued its partnership with the Department of Economic Development of the State of São Paulo through the Qualifica Program and the FAT Foundation, offering training courses for emergency care gas technicians and gas plumbers. This year alone, over 1,700 candidates registered to participate in the courses. We trained 50 students in the Gas Worker course and 60 in the Gas Plumber course, totaling 110 students trained.

Based on this partnership, which emerged in 2021, seven classes have already been held, totaling 357 new professionals for the gas market, 149 of which are women, including more than 80 professionals working at Comgás and/or in activities with its partners. For 2024, four more groups of gas technicians are planned, in addition to a new partnership with the NGO Mulheres em Construção and SENAI for an exclusive course for women to train backhoe and mini-backhoe operators.





SULGÁS

On December 22, Sulgás became the first gas distributor in Brazil to operate with remote metering for 100% of its customers. Now, all users have a device installed next to their meters, which measures the volume consumed and sends daily updates to the company's system. At the end of each measurement period, the data is closed for the billing to be issued.

The mechanism eliminates the need for on-site measurement and guarantees greater security and privacy for customers, as it prevents technicians from circulating in private areas. Soon, this technological solution will also contribute to increasing the transparency of services: one of the planned developments is to ensure that users have access to daily consumption via the customer portal.

Another evolution was the acquisition of the Microsoft Dynamics customer relationship system. It provides integration

between Sulgás systems and service channels, process automation, historical storage, and accessibility via mobile devices, among other benefits.

Satisfaction surveys have been carried out two months after the start of consumption by new customers, both residential and commercial. In 2023, 322 surveys were activated, with the participation of 162 customers who indicated their choice for Sulgás thanks to the convenience of natural gas, savings, and availability. The Net Promoter Score (NPS) achieved was 68, and the feedback received has helped to improve processes.

Currently, Sulgás has, as service channels, a toll-free (0800) line available on a 24/7 basis, email, a Contact Us form, and the Ombudsman Office. In 2023, we answered more than 8,000 calls and opened 10,260 protocols.

NECTA

In 2023, in parallel with the process of implementing the new Necta brand (which was created to replace Gás Brasileiro), several developments occurred regarding consumer service.

The Necta website was redesigned, with layout, performance and interactivity improvements. Over 5,000 customers have already re-registered through the platform and can now access 11 services that are now available online, simplifying the resolution of the most requested demands.

Connection via the call center is available 24 hours a day and has an average of 3,000 calls per month. In total, over 40,000 calls were made in 2023, with around 60,000 services provided and a service level of 97.27%. We also have five in-person service stations, located in key cities in the region.

For the near future, Necta wishes to continue improving its services, making them increasingly aligned with the company's purpose of maintaining customer focus. The project aims to continue investing in digital innovation and, with that, offer a service journey that can be completed more rapidly, resulting in more efficiency in responding to consumers' needs.





MESSAGE FROM
THE PRESIDENT

ABOUT COMPASS

ENABLING A SAFE AND EFFICIENT
ENERGY TRANSITION

DEVELOPING PEOPLE
AND SOCIETY

**PROMOTING A BROAD, TRANSPARENT
AND COMPETITIVE GAS MARKET**

ECONOMIC AND
FINANCIAL RESULTS

ANNEXES





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ECONOMIC AND
FINANCIAL RESULTS

ANNEXES



PROMOTING A BROAD, TRANSPARENT AND COMPETITIVE GAS MARKET



ESG PRINCIPLES AND OUR BUSINESS

In 2023, we formalized our adherence to the **UN Global Compact**, an international initiative that brings together more than 21,000 companies worldwide around 10 principles relating to human rights, work, the environment, and the fight against corruption. This movement materializes the adherence of our ESG strategy and commitments to these 10 principles in favor of sustainable development.

Later in the same year, we implemented Compass' **Corporate Sustainability Policy**¹⁰, applicable to all its businesses. In parallel, we strengthened our Strategic, Socio-Environmental and Governance Committee (Strategic and ESG Committee), a body linked to the company's Board of Directors (more information in the ESG Governance chapter).

In 2023, for the first time, **ESG goals** were included in the scorecards of all Compass companies, impacting the variable compensation of all leadership in these companies. The initiative reinforces the commitment to adopt and promote the best sustainability practices at Compass.

Another major highlight this year was **the issuance of R\$1.7 billion in debentures linked to the commitment to achieve two ESG goals by 2030**, related to our commitments to lead the distribution of gas from renewable sources in Brazil and to have at least 50% of our leadership positions being occupied by diversity representatives (more information in the graph on this page). Compass is the first natural gas company in Latin America to issue this type of debt linked to sustainability goals, a measure that gives materiality to the ESG commitments assumed by the Company.

Regarding governance issues, Compass follows the standards established by category A of B3 and is concerned with maintaining a constantly improved code of conduct and compliance program, having up-to-date risk and conflict of interest management policies, and guaranteeing ethics channels that are accessible to all businesses and stakeholders.



In September 2023, we were elected the best company in **the Energy sector in Exame magazine's Melhores & Maiores 2023 rankings**. This award ranks publicly traded companies or companies with public data to list those in the main segments of the Brazilian market. It uses criteria such as growth, financial results, and ESG programs.

This achievement reinforces our commitment to adopting and promoting best practices in management, control and sustainability across all our businesses.

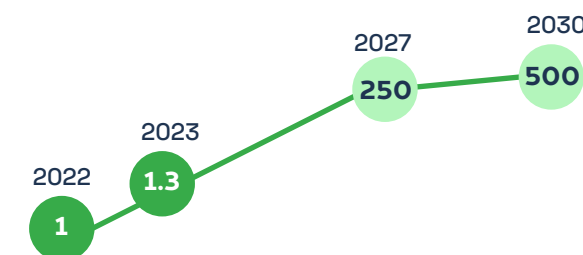
¹⁰ The Policy can be read at <https://www.compassbr.com/governanca-corporativa/estatuto-politicas-codigos-e-regimentos/>.

FIRST ISSUE OF ESG DEBENTURE IN THE NATURAL GAS SECTOR

The bonds will have a term of seven years, and the compensation of the debentures will be 100% of the Interbank Deposit Certificates (CDI) plus a spread of 1.55% per year. This compensation already includes an incentive of 0.2500% per year, linked to two ESG goals.

GOAL 1

To lead the distribution of gas from renewable sources in Brazil (1,000 m³/day of biomethane)

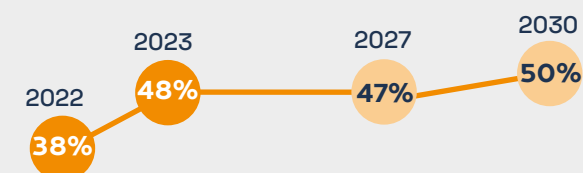


2027: To reach 250,000 m³/day of distributed biomethane
2030: To reach 500,000 m³/day of distributed biomethane

■ Accomplished ■ Goal

GOAL 2

Diversity in leadership positions (% of leadership positions held by diversity representatives*)



2027: 47% of our leadership positions being held by diversity representatives
2030: 50% of our leadership positions being occupied by diversity representatives

■ Accomplished ■ Goal

* Female and male gender, self-declared POC persons (black or brown), persons with disabilities, representatives of the LGBTQIAPN+ community, and age diversity (considering age greater than and/or equal to 60 years old).



MESSAGE FROM
THE PRESIDENT

ABOUT COMPASS

ENABLING A SAFE AND EFFICIENT
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DEVELOPING PEOPLE
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A Compass é a mais
nova integrante
da Rede Brasil do
Pacto Global da ONU.



Rede Brasil

Compass is the newest member of the
UN Global Compact Brazil Network.

PROMOTING A BROAD, TRANSPARENT AND COMPETITIVE GAS MARKET



GAS DISTRIBUTION: MULTIPLICATION OF CONNECTIONS AND COMMIT'S EVOLUTION

A challenge imposed on gas distributors throughout 2023 was to face the retraction in industrial production. One movement in the opposite direction, however, helped to offset this drop – the growth in residential connections. Comgás, Necta, and Sulgás, the distributors controlled by Compass, achieved very impressive results in this aspect.

COMGÁS:

Comgás, the largest natural gas distributor in Brazil, closed 2023 once again breaking the **record for new customer connections – it included over 170,000**. In October, it surpassed the milestone of 2.5 million connected customers, including residential, industrial, and commercial.

This new record corroborates Compass' commitment to making Brazil's gas market broader, with more consumers having access to this energy source.

A milestone of 2023 was the signing of a major agreement with Petrobras through a public call process. Through it – considered one of the largest gas contracts ever signed in Brazil – it ensured a supply of natural gas for 11 years, with a total value of R\$56 billion.

COMMIT:

Evolution is the word that defines the year 2023 for Commit. The period was dedicated to training local distribution companies (LDCs) and providing them with new skills to increase their performance in the markets in which they operate. This includes updating supply strategies, materials, and service management, promoting changes in teams, and investing insistently in capacity building through a wide range of training.

As this planning progressed, results began to appear. LDCs have been diversifying their customer portfolio and reducing their dependence on specific consumers.

There were also adjustments in terms of governance in companies controlled by Commit, Necta, and Sulgás – previously state-owned companies, which then became private. Adjustments to the bylaws ensued the necessary adaptations, grouped the compliance, governance and legal areas, and established

a new way of operating, with greater autonomy, in line with Compass' guidelines and policies.

Another significant fact was the closer relationship with suppliers and large customers – the so-called national customers. The proposal is to understand their needs in order to support them in the best possible way.

In the specific scenario of Sulgás, we can highlight the growth in connections, which tripled in the period.

One major event was **the extension of the operation to the tourist municipalities of Gramado, RS and Canela, RS**. The arrival of gas in these two cities, after the completion of a long and complex project, was celebrated by the population, as it brings many positive impacts – reducing truck traffic in these urban areas and replacing LPG and firewood in reducing greenhouse gas emissions.

Operations to install the 35-kilometer network, starting in the municipality of Igrejinha, RS, began in 2018 and involved over 300 people and R\$40

million in investments. The first stage of the operation in this region of Serra Gaúcha will focus on serving the hotel and restaurant chain. The Company's goal is to invest another R\$30 million in the two municipalities over the next five years and to continue to expand beyond accommodation and gastronomy, with projects including new residential developments, local industries, and CNG stations.

In 2023, Sulgás entered into a partnership with Reiter Log, a transport and logistics company, focusing on supplying the truck fleet with CNG, replacing the more polluting diesel. Another future development is the Retail Expansion Plan (REP), whose goal is to take advantage of the previously installed distribution network to increase connections for new residential, commercial and transport sector customers. The target is to double the number of customers connected to the company's distribution network in 5 years.

In our concession area in the northwestern region of the state of São Paulo, the name

change of the operation was a highlight: Gás Brasileiro became Necta. The new brand refers to connection and represents the Company's current moment, marked by connecting people and businesses with the future, developing the urban market, and presenting better energy solutions for the industrial market.

Among the results presented by Necta, one of the most relevant was the achievement of the goal of reaching 5,500 new customers.



EDGE: NEW VENTURES AND FIRST RESULTS

Compass' Marketing & Services segment was created in 2022 to bring together the Infrastructure and Trade fronts. Its main goals are natural gas and biomethane origination and trade and the subsequent creation of an efficient and competitive alternative to supply the Brazilian market, whether by serving captive customers or by supplying free customers, whether they are connected to electricity distribution networks or not.

In 2023, the Marketing & Services segment gave rise to Edge. In addition to the São Paulo Regasification Terminal (TRSP), biomethane origination, and operations, Edge will include B2B (Small-Scale) LNG operations and other infrastructure projects.

Biomethane operations include the landfill biomethane purification plant established in partnership with Orizon, and the sugarcane biomethane offtake agreement with São Martinho.

TRSP: ADVANCES AT THE SÃO PAULO REGASIFICATION TERMINAL

The São Paulo Regasification Terminal (TRSP) is Edge's main asset. The works, which began in 2021, entered their final stretch in the final months of 2023, and construction is nearing completion. The terminal will come into operation in the first half of 2024.

An FSRU (Floating Storage and Regasification Unit), responsible for both the storage and regasification of liquefied natural gas (LNG), is the heart of TRSP. It is moored on a jetty in Largo do Caneú, in the Santos estuary. A gas pipeline measuring around 8 kilometers in length connects it to the onshore delivery point, in Cubatão, SP.

Edge ensured the supply of LNG for ten years, through a contract signed with Total

Energies Gas & Power Business Services, a reference in the international gas market.

When activated, the TRSP will be able to supply the gas pipeline network leaving from Cubatão to serve industrial, domestic and transport consumption. Conversely, it will act as a supplier for the LNG B2B (Small-Scale) project, distributing liquefied natural gas via trucks.

Thanks to all of that, it will be a key resource in promoting a safe and efficient energy transition.





CORPORATE GOVERNANCE

GOVERNANCE STRUCTURE

**GRI 2-9, 2-10, 2-12, 2-13, 2-14,
2-16, 2-26**

Since its incorporation, Compass has followed corporate governance practices that are in line with the standards of B3, Brazil's stock exchange.

The highest deliberation body is the Annual Shareholder's Meeting (ASM), in which the Company's shareholders meet, ordinarily, once a year and, extraordinarily, whenever required by the Company's interests. The Company's administrative structure is composed of (i) the Board of Directors, (ii) the Executive Board, (iii) the Statutory Audit Committee, (iv) the Related Parties Committee, (v) the Ethics Committee, (vi) the People Committee, (vii) the Strategic, Socio-Environmental and Governance Committee, (viii) the Financial Committee, and (ix) the Disclosure Committee. Everyone has their duties specified in the corporate documents.

The Company's highest governance body is the Board of Directors, currently composed of five members. Its goal is to achieve diversity in its composition, seeking, among others, the following qualifications: previous experience as a Board member or executive; and knowledge of finance and accounting, topics regarding domestic, and international markets, corporate governance, compliance, internal controls, risk management and people management.

Currently, the Board of Directors is composed of five statutory directors, who are in charge of carrying out all acts necessary for the regular operation of the Company, among other duties provided in the Bylaws.

Our Board of Directors and our President have segregated roles, ensuring non-interference between them.

We maintain a compliance program that includes an ethics channel in all of our controlled operations and policies related to this topic, as well as an active Ethics Committee in each of our subsidiaries. The ethics channel is used to report cases of violations of the Company's Code of Conduct and Policies, with the guarantee of confidentiality. It is, similarly, a mechanism for individuals to seek advice and raise concerns about the organization's policies and practices for responsible business conduct.

We also have risk management and compensation policies duly approved by the Board of Directors. Our directors are evaluated with regard to financial and sustainability goals, their behavior and attitude, and their engagement with team development and succession planning.

COMPENSATION PRACTICES

GRI 2-19, 2-20

The Compass management team is composed of professionals with expertise in a variety of businesses and with a long career in the Cosan Group.

Compass annually evaluates the performance of employees up to the Directors' level, in accordance with company policy. The compensation policy is linked to the business objectives, through the deployment of goals, including those related to ESG, for executives. Such goals are approved by the Board of Directors.

Regarding the compensation policy, Compass uses a job assessment methodology defined corporately by Cosan. We update the salary table on an annual basis according to salary ranges that are in accordance with the level of responsibility of the position. The table update is approved by the People Committee. In addition to participating in an annual salary survey to evaluate positioning in accordance with the strategy, we carry out an annual performance assessment of employees, considering the results of goals and behavioral analysis. We also apply the union's collective agreement for annual salary adjustments and other provisions.

ESG GOVERNANCE

GRI 2-5, 2-12, 2-13, 2-14

The Company's Strategic, Socio-Environmental and Governance Committee (Strategic and ESG Committee), an aid body linked to and subordinate to the Board of Directors, has, among other things, powers to monitor the evolution of Compass's ESG agenda and its businesses and to approve the Annual Sustainability Report, as well as the ESG commitments, with quarterly reporting. Additionally, the Company has transparent and timely communication with investors, with annual events aimed at presenting strategy and results, in which economic, environmental and social topics are regular topics.

Compass also has an Institutional Relations, Communication and Sustainability Department. It reports to the CEO and is responsible for identifying, managing and monitoring the public commitments assumed by the Company on the environmental, social and governance fronts. The Sustainability Director is the coordinator of the Strategic and ESG Committee, which meets on a quarterly basis.





CORPORATE INTEGRITY

GRI 3-3, 2-24, 2-25, 205-1

Our Code of Conduct and our anti-corruption, money laundering and conflict of interest policies, among others, are approved by the Board of Directors and are available on the Company's Investor Relations website, which is available for public consultation. Some of them were approved, such as the Anti-Harassment and Anti-Discrimination Policy, or updated during 2023, such as our Code of Conduct.

With the aim of consolidating our ongoing commitment to promoting a culture of ethics, in 2023, we carried out our first cycle of compliance training, addressing our Compliance Policies for all Compass employees. We also held our first Compliance Day, an event dedicated to reinforcing our values and engaging our employees and controlled companies, bringing in external guests to talk about Ethical Dilemmas and the Importance of Compliance in Business Maturity.

In the scope of Corporate Governance, we implemented the Governance Manual with the aim of directing and instructing employees regarding Compass Governance. We also have a third-party assessment procedure, which aims to establish commercial relationships with companies that share equivalent

standards of conduct. Assessments take place before the contract is signed and during the contract period.

The main compliance risks are associated with exposure due to noncompliance regarding laws and regulations at the federal and state levels, as well as regulations from regulatory agencies or even internal ones. Risk identification occurs through relationships with clients, regulatory agencies, federal, state and municipal governments, financial institutions, associations, and contractors.

At Comgás, we ended 2023 by obtaining our ISO 37001 certification: Anti-bribery management systems, which acknowledges companies that have adequate processes for preventing, detecting and responding to corruption and bribery risks. The international certification establishes rigorous standards and requirements that establish effective policies for preventing corruption, promoting ethics and transparency, ensuring compliance with applicable laws and regulations, identifying risks, and establishing adequate controls in different processes of the Organization. All of these measures reinforce the company's culture of integrity.

At Commit, the year was marked by the promotion of an ethical and responsible organizational culture. Starting with the creation of the Ethics Committee, which plays a key role in monitoring conflicts of interest, managing ethical incidents, and ensuring that all investigations are in line with the Company's best standards and integrity values. The focus on providing visibility and ensuring compliance with the Code of Conduct and Compliance Policies reinforces Commit's commitment to integrity across its activities, consolidating stakeholders' trust in the ethical conduct of the Company's operations and relationships.

Moreover, the Committee assumes responsibility for assessing the exposure Commit and its subsidiaries regarding compliance risk situations, including sensitive relationships with public administration agencies, seeking to identify and mitigate potential ethical risks and preserving the companies' long-term sustainability and reputation. By implementing the Ethics Committee, Commit reinforces its commitment not only to compliance, but also to building an ethical culture, positioning itself as an organization that values ethical principles and is committed to acting responsibly towards its employees, partners, and society.

As part of the ongoing commitment to ethics and responsibility, in 2023, training on Compliance Policies was conducted for all Commit, Sulgás and Necta employees, reinforcing the understanding of the Companies' values. Also, the first **Compliance Month** was launched for all three companies, comprising an event dedicated to discussing and engaging employees on the principles of Integrity, Transparency and Respect in the workplace. The event featured dynamic lectures and dissemination of the Ethics Channel's Integrity Policies in informative communications, which generated high engagement from employees, who took advantage of the month dedicated to the topic to reaffirm their commitment to the Group's ethical culture.

In the scope of Corporate Governance, we had the implementation of a governance platform (Atlas Governance) at Commit and its subsidiaries, which was a significant advance for the Companies' governance policies. In addition to optimizing internal management, the platform improves communication with corporate bodies, promoting greater transparency and visibility of strategic decisions. Benefits include more efficient management, effective communication, improved transparency and strengthened relationships

with stakeholders, reinforcing Commit's commitment to corporate responsibility and good governance.

RISK CONTROL AND MANAGEMENT

Ensuring the management and rapid response to risks that may affect our business, our reputation and our operations is a responsibility for all teams. To this end, employees work with the guidance of well-known processes and tools – such as the international model defined by ISO 31000 and OSO 2017 – as well as our Risk Management Policy, which aims to identify, evaluate and monitor, through mapping and assessment, any risks and opportunities identified. These measures converge to support the achievement of our business goals.

We also rely on support from dedicated instances, such as Internal Controls; Health, Safety and Environment (HSE); Crisis Management; and Risk Management. These areas operate in an integrated manner, also involving the board responsible for the process in which the risk was identified, with sophisticated operational systems and specific security resources to mitigate risks, assessing the degree of impact and the probability of occurrence.

Our senior management, through the Board of Directors

and the Executive Board, is involved in the monitoring and assessment of risks, as well as establishing mitigation and correction actions. All mapped risks are taken to the Audit Committee and the Risk Committee for discussion and information, which act to assist in specific treatment. The main risks for which we seek protection are detailed in the document available in the Reference Form – Compass RI (compassbr.com).

In 2023, we made progress in mapping risks and structuring even more precise controls and incorporated new solutions, especially to monitor and avoid cyber risks.



INNOVATION

THE YEAR 2023 WAS MARKED BY THE EXPANSION OF THE OPEN INNOVATION PLATFORM

The Comgás Open Innovation Platform was created in 2021 with the purpose of promoting its journey of innovation. It focuses its activities on five major topics connected to the company's business model: Energy Efficiency, Clean and Renewable Energy, Volume and Profitability, Digital Construction, and Cities of Tomorrow.

The year 2023 was marked by the expansion of our impact across the entire gas and energy market, with the First Sectoral Open Innovation Call, in which we brought together, for the first time, five large natural gas distributors in Brazil – Comgás, Copergás, Naturgy, Necta, and Sulgás – to accelerate the development of the sector and enhance the scope of innovation in the business. A total of 421 ideas were added to our innovation funnel, which, throughout the qualification process, became robust projects that helped meet our challenges. The peak

of the open call took place at a unique moment in our history, our First Hackathon, which took place on the October 3 and 5 and brought together 30 teams from startups, universities and research centers to create, alongside Comgás employees, detailed solutions, with the specificities of the areas that address these issues, thereby increasing the assertiveness of projects and proximity to the business. In the last stage of our funnel, 12 projects were submitted, making up our portfolio for the 2024/25 cycle.

Since its creation, the Innovation Platform has already generated benefits valued at more than R\$16 million. A broad, deep connection with the ecosystem and the business allows for agility, resulting in tax benefits, operational savings, customer retention and loyalty, and new consumption volumes. Maintaining a continuous cycle strategy of searching

for solutions both for major challenges that are addressed in the open call and for more agile challenges that are resolved with innovation and challenge journeys ensures a current and pioneering way of providing the most efficient response for the business.

We have reached the end of another year with 14 R&D projects underway, 12 new projects selected to start in 2024, and over 30 experimentation initiatives carried out.

Our team remains connected to Comgás' strategy, and among the projects carried out, we highlight a few that reflect our vision of building the city of tomorrow and a positive future. Examples include the following:

INNOVATION AT HOME AND OUTSIDE

Compass is committed to expanding the culture of innovation not only within the company itself, but in the regions where it operates. Therefore, it has been investing in initiatives, managed by its distributors, that bring evolution and advantages to both the business and to the communities where they operate.

Necta, in turn, reinforced its partnership with Supera Parque, a technology park based on the University of São Paulo (USP) campus in Ribeirão Preto. The focus of the investments is on research and development projects that help expand the scope of business sustainability and research new supply sources.





- **Sensorization in industrial laundries:** assessment of energy efficiency in biomass steam plants, considering operating costs, in addition to the energy cost. The study results show equivalent costs, with the superior efficiency and safety of natural gas.
- **Remote inspection of works:** The process of monitoring works guarantees quality and safety. It was originally designed, however, to have in-person technical supervision, which makes unfeasible the scale of this operation, which is growing year after year. We implemented the pilot project by testing camera technology and the technicians' use of the interface. The practice proved to be efficient and provided real-time accurate information. The first test involved the installation of cameras on construction trucks and soon after, on construction signage cones. The evolution of the pilot was the creation of the Works Remote Control Center (*Centro de Controle Remoto de Obras – CCRO*). Today, technicians are able to monitor more than one project simultaneously without having to travel to the site.
- **Neutral CNG Seal:** Creation of a product that allows Comgás customers to offset inevitable emissions in its logistics processes, neutralizing 100% of CO₂ emissions and significantly contributing to the decarbonization of the transport sector.

Projects such as these contribute significantly to Comgás' sustainability and efficiency goals while promoting economic growth, with social and environmental responsibility.

Comgás Open Innovation Platform





MESSAGE FROM
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ECONOMIC AND FINANCIAL RESULTS



ECONOMIC AND FINANCIAL RESULTS

GRI 2-6, 201-1

Compass finished 2023 with more than 20% of its EBITDA coming from businesses other than Comgás. Sulgás doubled its EBITDA in a year and a half of management by Compass. Other distributors in the Commit portfolio, such as Compagás, CegRio and SCGás also ended the year with a very positive performance.

Edge, the Company's new business, began delivering results following the first negotiation carried out by the Trade area.

The total value of Compass' EBITDA in 2023 was R\$4.3 billion, above the projections contained in the original guidance, released in February 2023.

CAPEX executed during 2023 was R\$2.2 billion. This value includes the beginning of investments made in the biomethane plant in Paulínia,

in the interior of the state of São Paulo.

Dividend distribution, paid at the end of November, reached R\$1.0 billion in 2023.

An relevant financial movement carried out by Compass and released to the market in November 2023 was the issuance of R\$1.7 billion in debentures, related to the commitment to achieving ESG goals.

The Company's plan is to use its resources for investments and strengthening working capital. The bonds will have a term of seven years and the compensation of the debentures will be 100% of the CDI, plus a spread of 1.55% per year. This compensation already includes an annual incentive of 0.2500%, related to two ESG goals. Learn more about the ESG fundamentals of this issuance on page 66.

COMPASS – ECONOMIC AND FINANCIAL PERFORMANCE (R\$ thousand)	2021	2022	2023
Net operating revenue	12,330,209	19,719,205	17,767,327
Gross profit	2,574,784	3,354,370	3,511,296
EBITDA	2,532,886	3,410,023	4,244,721
Adjusted EBITDA ¹	2,707,047	3,459,869	4,290,140
Net income	1,742,636	1,977,298	1,800,241
Recurring net income ¹	1,432,275	1,769,099	2,107,524
Investments ²	1,980,974	1,485,307	2,035,119
Leverage ³	0.78x	1.26x	1.31x

1 RESULT ADJUSTED FOR EXTRAORDINARY EVENTS.
2 DOES NOT INCLUDE CAPITALIZED INTEREST.
3 NET DEBT / EBITDA LTM (CUMULATIVE FOR THE LAST 12 MONTHS).



GRI 201-1 ECONOMIC VALUE DISTRIBUTED (In R\$ thousand)	2021	2022	2023
Operating costs	11,558,902	19,060,389	16,041,743
Purchases of goods and services	262,045	458,711	560,380
Employee salaries and benefits	205,701	283,232	365,633
Payments to capital providers	2,529,696	3,193,358	3,790,355
Tax payments	1,151,961	1,992,358	2,464,588
Total	15,708,305	24,989,048	23,222,699
GRI 201-1 RETAINED ECONOMIC VALUE GENERATED (In R\$ thousand)	2021	2022	2023
‘Value generated’ minus ‘Value distributed’	559,994	776,248	889,635
GRI 201-1 DIRECT ECONOMIC VALUE GENERATED (In R\$ thousand)	2021	2022	2023
Revenue (R\$)	16,268,299	25,765,296	24,122,334





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LETTER OF ASSURANCE



KPMG Auditores Independentes Ltda.
Rua Verbo Divino, 1400, Conjunto Térreo ao 801 - Parte,
Chácara Santo Antônio, CEP 04719-911, São Paulo - SP Caixa
Postal 79518 - CEP 04707-970 - São Paulo - SP - Brasil
Telefone +55 (11) 3940-1500 kpmg.com.br

Independent auditors' limited assurance report on the non-financial information included in the 2023 Sustainability Report (A free translation from the original report issued in Portuguese)

To the Board of Directors and Shareholders
Compass Gás e Energia S.A.
São Paulo - SP

Introduction

We were engaged by Compass Gás e Energia S.A. ("The Company" or "Compass") to present our limited assurance report on the non-financial information included in the Compass's "2023 Sustainability Report" for the year ended December 31, 2023

Our limited assurance does not extend to prior period information or to any other information disclosed together with the 2023 Sustainability Report, including any images, audio files or embedded videos.

Responsibilities of the Management of Compass Gás e Energia S.A.

The management of Compass Gás e Energia S.A. is responsible for:

- Selecting and establishing proper criteria for preparing the information included in the 2023 Sustainability Report;
- prepare information according to the criteria and guidelines of the Global Reporting Initiative (GRI – Standards) and SASB (SASB - Sustainability Accounting Standards Board);
- design, implement and maintain internal controls over the information that is relevant to the preparation of the information included in the “2023 Sustainability Report” that is free from material misstatement, whether due to fraud or error.

Responsibility of independent auditors

Our responsibility is to express a conclusion on the non-financial information included in the “2023 Sustainability Report”, based on the limited assurance engagements conducted in accordance with NBC TO 3000– Assurance Engagements Other than Audits and Reviews issued by the Federal Association of Accountants (CFC), which is equivalent to ISAE 3000 – International Standard Assurance Engagements other than audits or reviews of historical financial information, issued by the International Auditing and Assurance Standards Board (IAASB). These standards require work planning and procedures to obtain limited assurance about whether the non-financial information included in the “2023 Sustainability Report” taken as a whole is free from material misstatement.



KPMG Auditores Independentes Ltda. ("KPMG") applies the Brazilian Standard on Quality Management (NBC PA 01), which requires the firm to plan, implement and operate a quality management system, including policies or procedures related to compliance with ethical requirements, professional standards and applicable statutory and regulatory requirements. We have met the independence and other ethical requirements of the Accountant's Professional Code of Ethics and Professional Standards (including Independence Standards) based on key integrity, objectivity, professional competence and due zeal, confidentiality and professional behavior.

A limited assurance engagement conducted in accordance with NBC TO 3000 (ISAE 3000) basically consists of inquiring the management of Compass and other company professionals who are involved in the preparation of the information, as well as applying analytical procedures to obtain evidence that enable us to reach a limited assurance conclusion on the information taken as a whole. A limited assurance engagement also requires additional procedures to be applied when the independent auditor gets to know about issues that lead him to believe that the information disclosed on the 2023 Sustainability Report as a whole may have material misstatements.

The selected procedures are based on our understanding of the issues related to the compilation, materiality and presentation of the information included in the “2023 Sustainability Report”, of other circumstances of the engagement and of our consideration about the areas and processes associated with the material information disclosed on the “2023 Sustainability Report”, in which material misstatements could exist. The procedures consisted of, among others:

- planning the engagement, considering the relevance, the amount of quantitative and qualitative information, as well as the operating and internal control systems that supported the preparation of the information included in the “2023 Sustainability Report”;
- understanding the calculation method and procedures followed to compile indicators by holding interviews and inquiring with the managers in charge of gathering information;
- applying analytical procedures to quantitative information and inquiring about qualitative information and its correlation with the indicators disclosed in the information included in the “2023 Sustainability Report”;
- when non-financial data correlate with financial indicators, these indicators are cross-checked against financial statements and/or accounting records;
- analyzing the procedures followed for preparing the “2023 Sustainability Report” and its structure and contents, in accordance with the criteria and guidelines set by the Global Reporting Initiative (GRI – Standards) and Sustainability Accounting Standards Board (SASB);
- assessment of sampled non-financial indicators; and
- Evaluation of quantitative goals and indicators related to commitment to security, emission reduction and diversity and employee satisfaction.

The limited assurance engagements also covered compliance with the guidelines and the criteria set by the GRI – Standards framework applicable to the preparation of the information included in the "2023 Sustainability Report".



Scope and limitations

The procedures applied in a limited assurance engagement vary in terms of nature and timing and are smaller to the extent than in a reasonable assurance engagement. Therefore, the security level obtained from a limited assurance engagement is substantially lower than that obtained if a reasonable assurance engagement had been carried out. If we had carried out a reasonable assurance engagement, we could have found other issues and possible misstatements which may exist in the information included in the 2023 Sustainability Report. Accordingly, we do not express an opinion on that information.

Non-financial data are subject to more inherent limitations than financial data, given the nature and diversity of the methods used to determine, calculate or estimate this data. Qualitative interpretations of materiality, relevance and accuracy of data are subject to individual assumptions and judgments. Moreover, we did not carry out any work on data informed for prior periods, or about future projections and goals.

The preparation and presentation of sustainability indicators followed GRI – Standards and SASB criteria. Therefore, they do not have the purpose of ensuring compliance with social, economic, environmental or engineering laws and regulations. However, those standards provide for the presentation and disclosure of possible violations to these regulations when significant sanctions or fines are imposed. Our assurance report should be read and understood accordingly, inherent to the selected criteria (GRI – Standards and SASB).

Conclusion

Our conclusion was based on and is subject to the matters described in this report.

We believe that the evidence we have obtained in our work is sufficient and appropriate to provide a basis for our limited conclusion.

According to the procedures applied by our team and described on this report and the evidence we obtained, we are not aware of any fact that causes us to believe that the non-financial information included in the Sustainability Report for the year ended December 31, 2023 of Compass Gás e Energia S.A. was not prepared, in all material respects, according to the Global Reporting Initiative – GRI sustainability reporting standards and the Sustainability Accounting Standards Board - SASB.

São Paulo, April 2, 2024

KPMG Auditores Independentes Ltda.
CRC 2SP-014428/O-6

*Original report in Portuguese signed
by*

Bernardo Moreira Peixoto Neto
Contador CRC RJ-064887/O-8

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MESSAGE FROM
THE PRESIDENT

ABOUT COMPASS

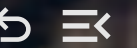
ENABLING A SAFE AND EFFICIENT
ENERGY TRANSITION

DEVELOPING PEOPLE
AND SOCIETY

PROMOTING A BROAD, TRANSPARENT
AND COMPETITIVE GAS MARKET

ECONOMIC AND
FINANCIAL RESULTS

ANNEXES





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ANNEXES



GRI CONTENT INDEX

DECLARATION OF USE		THE COMPASS 2023 SUSTAINABILITY REPORT WAS PREPARED BASED ON GRI STANDARD 2021 STANDARDS FOR THE PERIOD FROM 1/1/2023 TO 12/31/20223
GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS
GRI 2: GENERAL DISCLOSURES 2021	REPORTING PRACTICES	
	2-1 Organization details	Compass Gás & Energia is a joint-stock company, controlled by Cosan S.A. and listed on the Basic Segment of the B3 stock exchange. It is headquartered at Av. Brigadeiro Faria Lima, 4100, 4º andar – Itaim Bibi – 04538-132 – São Paulo, SP, Brazil.
	2-2 Entities included in the organization’s sustainability report	This report provides information on the companies over which Compass had operational control as of 12/31/2023: EDGE, Comgás, Commit (Necta), and Sulgás. We have minority stakes in the other LDCs in Commit’s portfolio and do not have operational control over them. The same rationale is applicable to the Norgás portfolio, in which we have minority stakes in LDCs.
	2-3 Reference period, frequency and contact point	The frequency of publication of the Standardized Financial Statements (SFS) takes place quarterly and annually, and the annual Sustainability Report covers the period from 1/1/2023 to 12/31/2023. This Report was published on 2/4/2024. Questions are welcome and can be sent to ri@compass.com.br
	2-4 Restatements of information	The company Gás Brasileiro had its name changed in 2023, becoming Necta. The 2022 information regarding indicator 201-1 was restated, according to the justifications presented in notes 3.3 and 16 of the Financial Statements, available at the link: https://www.compassbr.com/divulgacao-e-results/central-de-resultados/ . The 2022 information regarding GHG emissions indicators was restated according to the GHG Emissions Inventory, available at the link: https://registropublicodeemissoes.fgv.br/participantes/3587 .
	2-5 External assurance	Page 68
	ACTIVITIES AND WORKERS	
	2-6 Activities, value chain and other commercial relationships	Pages 7 and 66
	2-7 Employees	Pages 27 and 84 The number of employees is monitored through internal control systems, with the cut-off date being 12/31/2023.
	2-8 Workers who are not employees	As of 2023, Compass had 5 third parties (IT area), Commit had 1 third party, and Edge had 990 (988 from the TRSP work and 2 from IT). Comgás had 2,725 third parties in operation, construction, and connections, not including IT contractors, consulting firms, agencies, and other services. Necta had a total of 164 outsourced workers in operations and Sulgás had an average of 215 outsourced workers throughout the year.
	2-9 Governance structure and composition	Page 60 For more information, see item 7 of the reference form available at the link: https://www.compassbr.com/publicacao-e-resultados/formulario-de-referencia-e-cadastral/ .
	GOVERNANCE	
	2-10 Nomination and selection of the highest governance body	Page 60 For more information, see item 7 of the reference form available at the link: https://www.compassbr.com/publicacao-e-resultados/formulario-de-referencia-e-cadastral/



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS
GRI 2: GENERAL DISCLOSURES 2021	2-11 Chair of the highest governance body	The chair of the Board of Directors of Compass does not hold the position of main executive.
	2-12 Role of the highest governance body in overseeing the management of impacts	Page 60
	2-13 Delegation of responsibility for managing impacts	Page 60
	2-14 Role of the highest governance body in sustainability reporting	Page 60
	2-15 Conflicts of interest	The Related Parties and Conflict of Interest Policy aims to establish guidelines and consolidate the procedures to be observed when carrying out transactions between related parties and in the event of conflict and potential conflict of interest, which will ensure our business competitiveness, compliance, transparency, equity, and commutativity. Details about potential conflict of interest and practices adopted to avoid it are found in items 7, 11 and 16 of the Reference Form – Compass RI (compassbr.com).
	2-16 Communication of critical Concerns	Page 60 For more information, see item 7 of the reference form available at the link: https://www.compassbr.com/divulgacao-e-resultados/formulario-de-referencia-e-cadastral/ .
	2-17 Collective knowledge of the highest governance body	The construction of collective knowledge on ESG matters occurs through lectures with experts on the Company's strategic topics, such as the gas and energy market, diversity, and climate change. Additionally, the Company's Board of Directors and ESG Strategic Committee monitor and approve the company's ESG strategic planning. In 2022, the new ESG strategy with the definition of 2030 sustainability commitments were approved by the Board and the ESG Strategic Committee (advisory body to the BOD). Parallel to this, Cosan promotes a meeting with the Company's senior leadership with experts on strategic topics. In 2023, the following topics were addressed: trends in the future of work; diversity, equity, and inclusion; the new climate economy; and advances, trends and visions of the digital age.
	2-18 Evaluation of the performance of the highest governance body	In 2023, the Compass People Committee approved the evaluation process of the Board of Directors, followed by the hiring, on an annual basis, of a specialized independent consulting firm. The assessment assumptions must consider: Goals, roles and duties of the BOD; Governance, processes, rules, documents and meetings of the BOD; Board remuneration (sector, industry, geography, experience, nationality, gender, race, etc.); Board effectiveness (collaboration, communication, dynamics, openness, transparency, etc.); strategy, culture, and leadership; and Individual contribution from advisors. Due to the evaluation being in the implementation process, there were no evaluations throughout the year.
	2-19 Remuneration policies	Page 60 For more information, see item 8 of the reference form available at the link: https://www.compassbr.com/publicacao-e-resultados/formulario-de-referencia-e-cadastral/ .
	2-20 Process to determine compensation	Page 60 For more information, see item 8 of the reference form available at the link: https://www.compassbr.com/publicacao-e-resultados/formulario-de-referencia-e-cadastral/ ; Remuneration policy approved by the Board of Directors, available at the link: https://www.compassbr.com/governaca-corporativa/estatuto-politicas-codigos-e-regimentos/ ; and Remuneration proposal approved at the Annual Shareholders' Meeting, available at the link: https://www.compassbr.com/governaca-corporativa/assembleias-e-reunioes/ .



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS
GRI 2: GENERAL DISCLOSURES 2021	2-21 Annual total compensation ratio	Compass: The percentage increase in total compensation for the highest-paid individual in the organization was 0.27% and the average percentage increase in total annual compensation for all employees was 14.77%. Commit: The percentage increase in total compensation for the highest-paid individual in the organization was 0.89% and the average percentage increase in total annual compensation for all employees was 5.67%. Edge: The percentage increase in total compensation for the highest-paid individual in the organization was 10.8% and the average percentage increase in total annual compensation for all employees was 23.9%. Comgás: The percentage increase in total compensation for the highest-paid individual in the organization was 15% and the average percentage increase in total annual compensation for all employees was 9.1%. Necta: The company did not have a salary adjustment program in 2023. Sulgás: The percentage increase in total compensation for the highest-paid individual in the organization was 12.7% and the average percentage increase in total annual compensation for all employees was 3.9%.
	STRATEGY, POLICIES AND PRACTICES	
	2-22 Statement on the sustainable development strategy	Page 4
	2-23 Policy commitments	Page 13 For more information, see item 5.3 of the reference form, available at the link https://www.compassbr.com/publicacao-e-resultados/formulario-de-referencia-e-cadastral/ and the Code of Conduct, available on the website: https://www.compassbr.com/governanca-corporativa/estatuto-politicas-codigos-e-regimentos/ .
	2-24 Embedding political commitments	Pages 18 and 61
	2-25 Processes to remediate negative impacts	Pages 14, 18, 21, and 61
	2-26 Mechanisms for seeking advice and raising concerns	Page 60
	2-27 Compliance with laws and regulations	In 2023, there were no significant cases or fines for non-compliance with laws and regulations.
	2-28 Participation in associations	Page 96
	STAKEHOLDER ENGAGEMENT	
	2-29 Approach to stakeholder engagement	Pages 13, 14, 42, and 52
	2-30 Collective bargaining agreements	Page 85



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS
SPECIFIC TOPICS		
GRI 3: MATERIAL TOPICS	3-1 Guidance to determine material topics	Page 14
	3-2 List of material topics	Page 14
ECONOMIC PERFORMANCE		
GRI 201: ECONOMIC PERFORMANCE 2016	201-1 Direct economic value generated and distributed	Pages 66 and 67
	201-2 Financial implications and other risks and opportunities due to climate change	Pages 18 and 25
MARKET PRESENCE		
GRI 202: MARKET PRESENCE	202-1 Ratios of standard entry level wage by gender in relation to local minimum wage	Page 95
INDIRECT ECONOMIC IMPACTS		
GRI 203: INDIRECT ECONOMIC IMPACTS 2016	203-1 Infrastructure investments and services supported	Pages 7 and 41
	203-2 Significant indirect economic impacts	Page 7
PROCUREMENT PRACTICES		
GRI 204: PROCUREMENT PRACTICES 2016	204-1 Proportion of spending on local suppliers	Page 93
ANTI-CORRUPTION		
GRI 205: ANTI-CORRUPTION 2016	205-1 Operations assessed for risks related to corruption	Pages 61 and 95
	205-2 Communication and training on anti-corruption policies and procedures	Page 95
	205-3 Confirmed incidents of corruption and actions taken	In 2023, the Company also remained in good standing in accordance with the rules set out in Brazilian Act 12,846/13, with no confirmed records of cases of corruption.
ANTI-COMPETITIVE BEHAVIOR		
GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016	206-1 Legal actions for anti-competitive behavior, antitrust and monopoly practices	No legal actions were registered in 2023.
TAX		
GRI 207: TAX 2019	207-1 Approach to tax	The tax strategy is pre-defined, as above, and in the case of any change in the procedure that may eventually pose a risk, the topic is discussed not only by the tax area, but also by the Cosan Group Tax Committee, by the Fiscal Council and the Company's Chief Financial Officer. Relevant points and opportunities are discussed on a bimonthly basis in the Tax Committee and quarterly, in an ordinary manner, in the Fiscal Council. For more information, see item 7 of the Reference Form .
ENERGY		
GRI 302: ENERGY 2016	302-1 Energy consumption within the organization	Page 78
	302-2 Energy consumption outside of the organization	Page 78
	302-3 Energy intensity	Page 79
	302-4 Reduction of energy consumption	Page 78



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS
WATER AND EFFLUENTS		
GRI 3: MATERIAL TOPICS 2021	303-5 Water consumption	Page 80
EMISSIONS		
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	Pages 18, 21 and 23
GRI 305: EMISSIONS 2016	305-1 Direct GHG emissions (Scope 1)	Pages 21, 22, 79 and 80
	305-2 Indirect energy (Scope 2) GHG emissions	Pages 22, 22, 79 and 80
	305-3 Other indirect GHG emissions (Scope 3)	Pages 79 and 80
	305-4 GHG emissions intensity	Pages 22 and 80
	305-5 Reduction of GHG emissions	Page 80
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx) and other significant air emissions	Compass’ current inventory only includes GHG emissions regulated by the Kyoto Protocol (CO2, CH4, N2O, SF6, PFCs, and HCFCs) and regulated by the Montreal Protocol (CFCs and HCFCs). Therefore, NOx, SOx, volatile organic compounds, PAHs and particulate matter are not monitored.
WASTE		
GRI 306: WASTE 2020	306-3 Waste generated	Page 81
	306-4 Waste diverted from disposal	Pages 81 and 82
	306-5 Waste directed to disposal	Page 82
SUPPLIER ENVIRONMENTAL ASSESSMENT		
GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016	308-2 Negative environmental impacts in the supply chain and actions taken	Page 83
EMPLOYMENT		
GRI 401: EMPLOYMENT 2016	401-1 New employee hires and employee turnover	Page 85
	401-2 Benefits provided to full-time workers that are not provided to temporary or part-time workers	Page 35
	401-3 Parental leave	Page 86
OCCUPATIONAL HEALTH AND SAFETY		
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018	403-1 Occupational health and safety management system	Page 32
	403-2 Hazard identification, risk assessment, and incident investigation	Pages 32 and 34
	403-3 Occupational health services	Page 32
	403-4 Worker participation, consultation and communication on occupational health and safety	Page 34
	403-5 Worker training on occupational health and safety	Pages 32, 34, and 40
	403-6 Promotion of worker health	Page 40
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	Page 32
	403-8 Workers covered by an occupational health and safety management system	Page 92
	403-9 Work-related injuries	Pages 34 and 92
	403-10 Work-related ill health	Pages 32 and 93



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS
TRAINING AND EDUCATION		
GRI 404: TRAINING AND EDUCATION 2016	404-1 Average hours of training per year per employee	Pages 86 and 87
	404-2 Programs for upgrading employee skills and transition assistance programs	Page 88
	404-3 Percentage of employees receiving regular performance and career development reviews	Page 87
DIVERSITY AND EQUAL OPPORTUNITIES		
GRI 405: DIVERSITY AND EQUAL OPPORTUNITIES 2016	405-1 Diversity of governance bodies and employees	Pages 89, 90, and 91
	405-2 Ratio of basic salary and remuneration of women to men	Page 91
NON-DISCRIMINATION		
GRI 406: NON-DISCRIMINATION 2016	406-1 Incidents of discrimination and corrective actions taken	Comgás reported 1 case related to the conduct of a third party. The situation was duly analyzed, according to the internal investigation procedure, which confirmed the origin of the allegation. Consequently, the appropriate measures were taken, and an action plan for continuous monitoring was established.
CHILD LABOR		
GRI 408: CHILD LABOR 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	In 2023, no suppliers with evidence of child labor were approved.
FORCED OR COMPULSORY WORK		
GRI 409: FORCED OR COMPULSORY LABOR 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	In 2023, no suppliers with evidence of forced or compulsory labor were approved.
LOCAL COMMUNITIES		
GRI 413: LOCAL COMMUNITIES 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Pages 42 and 94
	413-2 Operations with significant actual and potential negative impacts on local communities	Pages 41 and 42
SOCIAL ASSESSMENT SUPPLIERS		
GRI 414: SOCIAL ASSESSMENT OF SUPPLIERS 2016	414-2 Negative social impacts in the supply chain and actions taken	Page 93
PUBLIC POLICY		
GRI 415: PUBLIC POLICY 2016	415-1 Political contributions	Compass and its businesses do not make political contributions, in accordance with Brazilian legislation.
CUSTOMER HEALTH AND SAFETY		
GRI 416: CUSTOMER HEALTH AND SAFETY 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	No incidents of non-compliance were identified in the last three years.



GRI ANNEXES

ENVIRONMENTAL

ENERGY

GRI 302-1 ENERGY CONSUMED WITHIN THE ORGANIZATION GRI 302-4 REDUCTION OF ENERGY CONSUMPTION (GJ) ¹	COMGÁS				NECTA			SULGÁS									
	2021 ²		2022 ²		2023		VARIATION 22/23	2022		2023		VARIATION 22/23					
Non-renewable fuel consumption	26,363		18,932		21,508		13.6%	1,455		1,276		-12.3%	1,354		2,120		56.7%
Diesel	3,423		2,889		3,451		19.5%	282		353		25.2%	74		58		-21.6%
Gasoline – Transport	485		173		322		86.1%	652		499		-23.5%	540		1,166		115.9%
Natural gas – Transport	10,566		11,379		14,931		31.2%	521		423		-18.8%	740		895		20.9%
Natural gas – Other consumption	11,889		4,492		2,802		-37.8%	0		0		0	0		0		0
Renewable fuel consumption	11,440		7,916		5,545		-29.9%	914		1,352		47.9%	107		638		496.3%
Ethanol – Transport	11,440		7,916		5,545		-29.9%	914		1,352		47.9%	107		638		496.3%
Electricity Purchased and Sold	14,161		18,109		13,091		-27.7%	3,052		2,903		-5%	763		608		-20.3%
Electricity Purchased	14,161		18,109		13,091		-27.9%	3,052		2,903		-4.8%	763		608		-20.3%
Electricity Sold	0		0		0		0	0		0		0	0		0		0
Total	51,964		44,957		40,144		-10.7%	5,421		5,531		2.0%	2,224		3,366		51.3%

¹ THE COMPANY DOES NOT CONSUME OR SELL HEATING, COOLING AND STEAM ENERGY. CONVERSION FACTORS: GASOLINE: 1 M3 = 32.24 GJ / FUEL OIL: 1 M3 = 35.5 GJ / ETHANOL – ANHYDROUS ALCOHOL: 1 M3 = 22.36 GJ / DRY NATURAL GAS 103 M3 = 36.84 GJ | ² DURING THE PANDEMIC, BETWEEN 2021 AND 2022, EMPLOYEES WHO HAD A GAS FLEET WERE FREE TO REMAIN WITH THE VEHICLE AT HOME TO BE USED ON THE HOME-TO-WORK ROUTE, WHICH INCREASED MILEAGE IN THESE YEARS. IN 2022, THERE WAS A DECLINE IN USE DUE TO THE CONSOLIDATION OF HOME-OFFICE-WORK AND THE NORMALIZATION OF ACTIVITIES. INCREASE IN ENERGY CONSUMPTION DUE TO RETURN TO THE OFFICES (3X2 MODEL) AND OPENING OF THE OFFICES IN B32.

GRI 302-2 ENERGY CONSUMPTION OUTSIDE OF THE ORGANIZATION	COMGÁS 2023	NECTA 2023	SULGÁS 2023
Energy consumption outside of the organization	265,578,125.47	10,086,560.09	27,009,202.02

FUEL CONSUMPTION – TRANSPORT CONSIDERS THE CONSUMPTION OF DIESEL, ETHANOL, GASOLINE AND CNG OF THE MAIN PARTNER COMPANIES.
NG: 1 M3 = 0.03684 GJ | CONVERSION FACTORS: GASOLINE 1 M3 = 32.24 GJ / FUEL OIL 1 M3 = 35.5 GJ / ETHANOL – ANHYDROUS ALCOHOL 1 M3 = 22.36 GJ.



GRI 302-3 ENERGY INTENSITY	COMGÁS ¹	NECTA ²	SULGÁS ³
	2023	2023	2023
Within the organization (GJ/km of networks)	1.83	4.09	2.26
Within the organization (GJ/MMm³)	9.63	20.38	4.63
Outside of the organization (GJ/km of networks)	12,168.42	7,451.82	18,163.55
Outside of the organization (GJ/m³)	0.06	0.04	0.04
Within and outside of the organization (GJ/km of networks)	12,170.25	7,455.91	18,165.82
Within and outside of the organization (GJ/m³)	0.06	0.04	0.04

¹ 21,908 KM OF DISTRIBUTION PIPELINE NETWORKS IN DECEMBER 2023. VOLUME OF GAS DISTRIBUTED: 4,169,992,630 M³.

² 1,353.5 KM OF DISTRIBUTION PIPELINE NETWORKS IN DECEMBER 2023. VOLUME OF GAS DISTRIBUTED: 271,488,338.3 M³.

³ 1,488 KM OF DISTRIBUTION AND TRANSPORTATION PIPELINE NETWORKS IN DECEMBER 2023. VOLUME OF GAS DISTRIBUTED: 726,728,735 M³.

EMISSIONS

[GRI 305-1](#) DIRECT EMISSIONS (SCOPE 1) | [GRI 305-2](#) INDIRECT EMISSIONS (SCOPE 2) | [GRI 305-3](#) OTHER INDIRECT EMISSIONS (SCOPE 3) | [EM-MD-110A.1](#) GREENHOUSE GAS EMISSIONS

GHG EMISSIONS (tCO ₂ e)	COMGÁS			NECTA		SULGÁS	
	2021	2022	2023	2022	2023	2022	2023
Scope 1 Fossil Fuels							
Stationary combustion	647.8	235.6	155.5	0.73	0.13	0	0
Mobile combustion	883.3	973.6	1,101.5	83.5	74.7	81.6	131.6
Fugitive emissions in the natural gas distribution network	7,413.5	4,916.9	4,644.8	1,716.8	799.5	1,315.8	2,265.4
Other fugitive emissions	22.4	0.7	88.8	67.8	212.9	4.9	0.02
Solid waste and liquid effluents	0.0	0	0	0.3	0	0.0	0
Land use change	880.8	0	0	0	0	0	0
Total	9,847	6,126.6	5,991	1,868.9	1,086	1,402.3	2,397
Scope 2							
Acquisition of electricity (Location)	482.0	178.4	138.2	36.4	27.5	8.3	6.3
Scope 3							
Transport and distribution	1,769	2,638.6	6,847	845.4	806.3	167.4	756.6
Waste generated in operations	136.5	3,136.4	4,099	8.4	3	1.6	2.45
Business trips	7	37.8	1,425	7.5	7.7	3.7	23.4
Use of goods and services sold	9,689,714	9,691,643	8,682,718	624,813	561,978	2,254,945	1,502,104
Total	9,691,628	9,697,456	8,695,080	625,674	562,795	2,255,118	1,502,886



GRI 305-1 DIRECT EMISSIONS (SCOPE 1) | GRI 305-2 INDIRECT EMISSIONS (SCOPE 2) | GRI 305-3 OTHER INDIRECT EMISSIONS (SCOPE 3) | EM-MD-110A.1 GREENHOUSE GAS EMISSIONS

GHG EMISSIONS (TCO ₂ E)	COMGÁS			NECTA		SULGÁS	
	2021	2022	2023	2022	2023	2022	2023

BIOGENIC

GRI 305-1 - Scope 1	811	586.3	396.4	69.8	97.3	8	17.8
GRI 305-1 - Scope 3	816	836.7	2,392	231.2	175.2	21.3	118

THE ACCOUNTING OF GREENHOUSE GASES, EMISSION FACTORS AND GLOBAL WARMING POTENTIAL FOLLOW THE METHODOLOGY OF THE GREENHOUSE GAS PROTOCOL PROGRAM AND ITS NATIONAL VERSION, THE BRAZILIAN GHG PROTOCOL PROGRAM.
GASES INCLUDED IN THE ABOVE CALCULATIONS: CO2 (CARBON DIOXIDE); CH4 (METHANE); N2O (NITROUS OXIDE); HFCS (HYDROFLUOROCARBONS); PFCS (PERFLUOROCARBONS); SF6 (SULFUR HEXAFLUORIDE).
IN THIS DOCUMENT, PRELIMINARY DATA IS PRESENTED THAT CONTRIBUTES TO THE TIMELY DISCLOSURE OF OUR ISSUES. TO CONSULT THE FINAL VERSION, PLEASE REFER THE GHG PROTOCOL PUBLIC EMISSIONS REGISTRY.

GRI 305-4 GHG EMISSION INTENSITY (TCO ₂ E)	COMGÁS			NECTA		SULGÁS	
	2021	2022	2023	2022	2023	2022	2023
Intensity of greenhouse gas emissions (tCO ₂ e/km of distribution networks)	0.51	0.30	0.28	1.48	0.82	0.97	1.62

GHG EMISSIONS INCLUDED IN THE INTENSITY RATE WERE DIRECT (SCOPE 1) AND INDIRECT (SCOPE 2). THE ACCOUNTING OF GREENHOUSE GASES, EMISSION FACTORS AND GLOBAL WARMING POTENTIAL FOLLOW THE METHODOLOGY OF THE GREENHOUSE GAS PROTOCOL PROGRAM AND ITS NATIONAL VERSION, THE BRAZILIAN GHG PROTOCOL PROGRAM.
GASES INCLUDED IN THE ABOVE CALCULATIONS: CO2 (CARBON DIOXIDE); CH4 (METHANE); N2O (NITROUS OXIDE); HFCS (HYDROFLUOROCARBONS); PFCS (PERFLUOROCARBONS); SF6 (SULFUR HEXAFLUORIDE).
IN THIS DOCUMENT, PRELIMINARY DATA IS PRESENTED THAT CONTRIBUTES TO THE TIMELY DISCLOSURE OF OUR ISSUES. TO CONSULT THE FINAL VERSION, PLEASE REFER THE GHG PROTOCOL PUBLIC EMISSIONS REGISTRY.

GRI 305-5 REDUCTION OF GHG EMISSIONS (tCO ₂ e)	COMGÁS			NECTA	SULGÁS
	2021	2022	2023	2023	2023
Reductions from direct emissions (Scope 1)	2,817	3,747	135.9	782.3	0
Reductions from indirect emissions from energy acquisition (Scope 2)	0	261.49	40.2	8.9	2
Reductions from other indirect emissions (Scope 3)	0	528,623	1,002,366	62,879	752,232
Total GHG emissions reductions	2,817	532,630	1,002,542	63,670	752,234
Reductions from offsetting	0	0	0	0	0

THE ACCOUNTING FOR GREENHOUSE GASES, EMISSION FACTORS AND GLOBAL WARMING POTENTIAL FOLLOWS THE METHODOLOGY OF THE GREENHOUSE GAS PROTOCOL PROGRAM AND ITS NATIONAL VERSION, THE BRAZILIAN GHG PROTOCOL PROGRAM.
GASES INCLUDED IN THE ABOVE CALCULATIONS: CO2 (CARBON DIOXIDE); CH4 (METHANE); N2O (NITROUS OXIDE); HFCS (HYDROFLUOROCARBONS); PFCS (PERFLUOROCARBONS); SF6 (SULFUR HEXAFLUORIDE).
IN THIS DOCUMENT, PRELIMINARY DATA IS PRESENTED THAT CONTRIBUTES TO THE TIMELY DISCLOSURE OF OUR ISSUES. TO CONSULT THE FINAL VERSION, PLEASE REFER THE GHG PROTOCOL PUBLIC EMISSIONS REGISTRY.

WATER

GRI 303-5 WATER CONSUMPTION (MEGALITERS)	COMGÁS			NECTA		SULGAS	
	2021	2022	2023	2022	2023	2022	2023
Total water consumption (ML)	8,582	11,134	13,532	3,800	4,500	7,000	-1

¹ IT IS NOT POSSIBLE TO REPORT THE AMOUNT OF WATER CONSUMED, AS THE BUILDING IN WHICH SULGÁS IS ESTABLISHED DOES NOT HAVE INDIVIDUALIZED CONSUMPTION MEASUREMENT.



WASTE

GRI 306-3 WASTE GENERATED, BY COMPOSITION (METRIC TONS)	COMGÁS			NECTA		SULGÁS		
	2021		2022		2023	2022		2023
Paper and Cardboard	16.1		11.7		7.6	0.1		0.5
Plastic	36.0		3.5		2.7	0.5		0.2
Metals (iron and aluminum)	31.9		49.3		120.7 ¹	0.0		6.3
Organic	36.2		25.3		0.1	0.0		1
Class 3	2.8		70.5		0.0	0.0		NA
Wood	18.4		21.5		32.1	0.0		NA
Construction waste (total)	93.5		51.9		35.6	68.4		146.5
Glass	0		0		0.01	0		0
Mixed recyclables	0		0		20.9	0		0
Common/tailings	0		0		47.8	0		0
Total	235		234		267.5	69		154.5

¹ FERROUS METAL SCRAPS
FOR EDGE, DATA WILL BE CONSOLIDATED AFTER THE START OF THE TERMINAL'S OPERATION IN 2024.

GRI 306-4 WASTE DIVERTED FROM DISPOSAL, BY COMPOSITION (METRIC TONS)	COMGÁS			NECTA		SULGÁS		
	2021		2022		2023	2022		2023
Hazardous waste	16.1		0		21.9	0		0.04 ²
Non-hazardous waste	36.0		64.9		132.8	0		7.48
Paper and cardboard	31.9		11.7		7.7	0		0.56
Plastic	36.2		3.5		2.7	0		0.21
Metals	2.8		49.3		120.7	0		6.35
Glass	18.4		0.4		0.01	0		0
Organic	0		0		1.7	0		0
Civil Construction Waste	0		0		0	0		0.36

² OIL ³ ELECTRONIC WASTE
FOR EDGE, DATA WILL BE CONSOLIDATED AFTER THE START OF THE TERMINAL'S OPERATION IN 2024.



GRI 306-4 WASTE DIVERTED FROM DISPOSAL, BY COMPOSITION (METRIC TONS)	COMGÁS			NECTA		SULGÁS		
	2021		2022		2023	2022		2023
Hazardous waste	0		0		21.9	0		0.04
Preparation for reuse	0		0		0	0		0
Recycling	0		0		13.4	0		0
Other recovery operations	0		0		8.5	0		0.04
Non-hazardous waste	85.8		64.8		132.8	0		7.48
Preparation for reuse	0		0		0	0		0
Recycling	85.8		64.8		132.8	0		6.89
Other recovery operations	0		0		0	0		0.59

FOR EDGE, DATA WILL BE CONSOLIDATED AFTER THE START OF THE TERMINAL'S OPERATION IN 2024.

GRI 306-5 WASTE DIRECTED TO DISPOSAL, BY COMPOSITION (METRIC TONS)	COMGÁS			NECTA		SULGÁS		
	2021		2022		2023	2022		2023
Hazardous waste	2.6		2		5.28	0		0
Incineration (with energy recovery)	0.0		0.6		5.28	0		0
Decontamination	0.1		0		0	0		0
Confinement in landfill	0.0		0		0	0		0
Coprocessing	2.6		1.4		0	0		0
Non-hazardous waste	147.8		98.8		128.9	68		293.3
Incineration (with energy recovery)	0.0		0		0	0		0
Incineration (without energy recovery)	0.0		0		0	0		0
Confinement in landfill	147.8		98.8		128.9	68		147.2
Other disposal operations	0.0		0		0	0		146.1

FOR EDGE, DATA WILL BE CONSOLIDATED AFTER THE START OF THE TERMINAL'S OPERATION IN 2024.



VALUE CHAIN

GRI 308-2 NEGATIVE ENVIRONMENTAL IMPACTS ON THE SUPPLY CHAIN AND ACTIONS TAKEN	COMGÁS		NECTA		SULGÁS	
	2022	2023	2022	2023	2022	2023
Number of suppliers evaluated regarding environmental impacts	1,774	3,271	3	520	0	12
Number of suppliers identified as causing actual and potential negative environmental impacts	12 ¹	26 ²	0	0	0	0
Significant negative environmental impacts – actual and potential – identified in the supply chain	0	0	0	0	0	0
Percentage of suppliers identified as causing negative environmental impacts – actual and potential – with which improvements were agreed as a result of the assessment carried out	100%	100%	0	0	0	0
Percentage of suppliers identified as causing significant negative environmental impacts – actual and potential – with which the organization terminated business relationships as a result of the assessment and the reasons that motivated this termination.	0	73%	0	0	0	0

¹ DURING THE ASSESSMENT OF SUPPLIERS, WE IDENTIFIED 12 SUPPLIERS THAT HAD SOME ENVIRONMENTAL EMBARGO OR NOTICES ISSUED BY IBAMA.
² DURING THE ASSESSMENT OF SUPPLIERS, WE IDENTIFIED 26 SUPPLIERS THAT HAD SOME ENVIRONMENTAL EMBARGO OR NOTICES ISSUED BY IBAMA.
AMONG THE 26 SUPPLIERS, 7 ARE LOCKED OUT, 13 SUPPLIERS DO NOT HAVE CONTRACTS, AND ONLY 6 HAVE ACTIVE CONTRACTS, OF WHICH 1 HAS ALREADY REPORTED THE DUE ACTIONS RELATED TO THE INCIDENT SO THAT THE CONTRACT COULD BE MAINTAINED. FOR THE OTHERS, WE ARE AWAITING THEIR POSITION REGARDING THE EMBARGO AND CONTINUE TO MONITOR THE SITUATION.



SOCIAL

WORK ENVIRONMENT

	COMPASS		EDGE		COMGÁS		COMMIT		NECTA		SULGÁS	
2-7 EMPLOYEE INFORMATION	MAN	WOMAN	MAN	WOMAN	MAN	WOMAN	MAN	WOMAN	MAN	WOMAN	MAN	WOMAN
Contract type												
Full time	33	37	26	18	696	387	18	11	71	37	88	54
Part time	0	0	0	0	0	0	0	0	0	0	0	0
Total	33	37	26	18	696	387	18	11	71	37	88	54
Employee category												
Governance bodies	5	0	3	0	11	6	8	0	0	0	4	1
Directors	6	1	1	0	5	4	1	0	-	-	-	-
Managers	9	6	9	4	36	21	13	5	10	6	10	6
Coordinators	4	5	0	1	33	32	0	0	0	0	15	7
Supervisors	0	0	0	0	0	0	0	0	0	0	0	0
Administrative	14	25	16	13	197	246	4	5	49	31	33	37
Operational	0	0	0	0	425	84	0	1	12	0	30	4
Age group												
Under 30 years old	4	12	5	1	63	76	2	3	11	14	2	4
30 to 50 years old	26	24	17	16	561	290	11	6	51	23	62	40
Over 50 years old	3	1	4	1	72	21	5	2	9	0	24	10
Region												
Southeast	33	37	26	18	696	387	18	11	71	37	0	0
South	0	0	0	0	0	0	0	0	0	0	88	54

¹ COMGÁS: 11 EMPLOYEES +60 YEARS OF AGE; NECTA: 1 EMPLOYEE +60 YEARS OF AGE; SULGÁS: 13 EMPLOYEES +60 YEARS OF AGE



GRI 2-30 EMPLOYEE INFORMATION	COMPASS	COMGÁS	NECTA	SULGÁS²
Percentage of total employees covered by collective bargaining agreements¹	100%	89.2%	92.6%	98.6%

¹ THE COMPANY USES AS A REFERENCE THE COLLECTIVE BARGAINING AGREEMENTS ESTABLISHED WITH OTHER EMPLOYEES AND MANAGES THIS GROUP WITH SPECIFIC CONDITIONS.

² TWO LEADERS ARE NOT COVERED BY OUR COLLECTIVE BARGAINING AGREEMENT DUE TO THEIR LINK IS WITH COMMIT.

GRI 401-1 TURNOVER	COMPASS				EDGE				COMGÁS				COMMIT				NECTA				SULGÁS			
	HIRED	%	TURNOVER	%	HIRED	%	TURNOVER	%	HIRED	%	TURNOVER	%	HIRED	%	TURNOVER	%	HIRED	%	TURNOVER	%	HIRED	%	TURNOVER	%
Gender																								
Women	12	32.4	2	18.9	6	33.3	5	30.6	57	14.7	46	13.3	7	63.6	1	36.4	24	64.9	16	54.1	15	27.8	12	25.0
Men	7	21.2	7	21.2	7	26.9	4	21.2	56	8.0	68	8.9	3	16.7	3	16.7	21	29.6	23	31.0	17	19.3	11	15.9
Employee category																								
Board	0	0	0	0	0	0	1	50.0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Managers	2	13.3	1	10.0	2	15.4	1	11.5	7	12.3	9	14.0	3	16.7	2	13.9	2	12.5	1	9.4	3	18.8	2	15.6
Coordination	4	44.4	1	27.8	0	0	0	0	2	3.1	8	7.7	0	0	0	0	0	0	0	0	5	22.7	4	20.5
Administrative	13	33.3	7	25.6	11	37.9	7	31.0	63	14.2	61	14.0	6	66.7	2	44.4	40	50.0	38	48.8	18	25.7	12	21.4
Operational	0	0	0	0	0	0	0	0	41	8.1	36	7.6	1	100	0	50	3	25.0	0	12.5	6	17.6	5	16.2
Age group																								
Under 30 years old	8	50.0	1	28.1	2	33.3	0	16.7	34	24.5	19	19.1	2	40.0	0	20.0	23	92.0	1	48.0	5	83.3	0	41.7
30 to 50 years old	11	22.0	7	18.0	10	30.3	8	27.3	74	8.7	87	9.5	7	41.2	4	32.4	22	29.7	27	33.1	24	23.5	18	20.6
Over 50 years old	0	0	1	12.5	1	20	1	20.0	5	5.4	8	7.0	1	14.3	0	7.1	0	0	11	61.1	3	8.8	5	11.8
Region																								
Midwest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
North	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Northeast	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Southeast	19	27.1	9	20.0	13	29.5	9	25.0	113	10.4	114	10.5	10	34.5	4	24.1	45	41.7	39	38.9	0	0	0	0
South	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32	22.5	23	19.4



GRI 401-3 PARENTAL LEAVE	COMPASS		EDGE		COMGÁS		NECTA		SULGÁS	
	MAN	WOMAN	MAN	WOMAN	MAN	WOMAN	MAN	WOMAN	MAN	WOMAN
Total number of employees that took parental leave in the period	2	0	1	1	34	21	3	0	2	1 ¹
Total number of employees that returned to work in the reporting period after parental leave ended	2	0	1	1	34	20	3	0	2	0
Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work	1	0	1	1	24	12	3	0	2	0
Return rate	100%	0	100%	100%	100%	95.2%	100%	0	100%	0
Retention rate	50%	0	100%	100%	82.7%	80%	100%	0	100%	0

¹ DURING THE DATA COLLECTION PERIOD, THE EMPLOYEE WHO TOOK MATERNITY LEAVE IN 2023 STILL HAS THE BENEFITS IN EFFECT, AND IS EXPECTED TO RETURN IN JANUARY 2024.

² NO PARENTAL LEAVE WAS REPORTED FOR COMMIT IN THE YEAR 2023.

GRI 404-1 TOTAL HOURS OF TRAINING (INDICATOR PENDING)	COMPASS	EDGE	COMGÁS	COMMIT	NECTA	SULGÁS
	2023	2023	2023	2023	2023	
Man	23.57h	49.59h	14,149h	24h	930h	2,523h
Woman	64.56h	80.10h	6,382h	10h	330h	839h
Total	88.13h	129.69h	20,531h	34h	1,260h	3,362h
Board	0.18h	0.04h	177h	1h	0h	0h
Managers	2.43h	29.11h	2,274h	16h	417h	435h
Coordination	2.31h	0.30h	1,335h	–	0h	588h
Administrative	41.43h	63.62h	6,965h	9h	823h	981h
Operational	0h	0h	9,108h	0h	20h	1,358h
Intern	17.03h	4.87h	520h	–	0h	0h
Apprentice	24.75h	31.74h	152h	–	0h	0h
Total	88.13h	129.69h	20,531h	34h	1,260h	3,362h



GRI 404-1 AVERAGE HOURS OF TRAINING	COMPASS 2023	EDGE 2023	COMGÁS 2023	COMMIT 2023	NECTA 2023	SULGÁS 2023
Man	0.69	1.90	20.33	1.33	13.09	28.67
Woman	1.53	3.64	16.49	0.9	8.91	15.53
Total	1.16	2.70	18.95	1.17	11.6	23.67
Board	0.02	0.04	19.66	1	–	-
Managers	0.16	2.23	39.89	0.89	26.027.2	
Coordination	0.25	0.30	20.53	–	0	26.7
Administrative	1.06	2.19	15.72	1	10.3	14.0
Operational	0	0	17.89	0	1.6	39.9
Intern	8.51	4.87	21.66	–	0	0
Apprentice	6.18	10.58	10.85	=	0	0
Total	1.16	2.70	18.31	1.17	11.6	23.67

GRI 404-3 PERCENTAGE OF EMPLOYEES RECEIVING REGULAR PERFORMANCE AND CAREER DEVELOPMENT REVIEWS	COMPASS			EDGE			COMGÁS			COMMIT			SULGÁS		
	NUMBER OF EMPLOYEES	RECEIVED PERFORMANCE REVIEW	%	NUMBER OF EMPLOYEES	RECEIVED PERFORMANCE REVIEW	%	NUMBER OF EMPLOYEES	RECEIVED PERFORMANCE REVIEW	%	NUMBER OF EMPLOYEES	RECEIVED PERFORMANCE REVIEW	%	NUMBER OF EMPLOYEES	RECEIVED PERFORMANCE REVIEW	%
Man	33	36	109	26	29	111	696	696	100	18	13	72%	88	67	76
Woman	37	36	97.3	18	22	122	387	387	100	11	3	27	54	35	65
Directors	7	7	100	1	4	400	9	9	100	1	0	0	–	–	–
Managers	15	17	113	13	11	84.6	57	57	100	18	14	78	16	8	50
Coordination	9	8	88.9	1	1	100	65	65	100	–	–	–	22	19	86
Administrative	39	40	102	29	35	120	443	443	100	9	0	0	70	49	70
Operational	0	0	0	0	0	0	509	509	100	1	2	200	34	26	76

¹NECTA DID NOT HAVE A PERFORMANCE REVIEW CYCLE IN 2023.



PROGRAMS FOR UPGRADING EMPLOYEE SKILLS AND TRANSITION ASSISTANCE PROGRAMS GRI 404-2 [GRI 404-2](#)

	COMPASS E EDGE	NECTA	SULGÁS	COMGÁS
Programs for upgrading employee skills	Professional development platform with over 21,000 courses available. With the personal development plan, each employee can access technical and behavioral skills content in the tool to accelerate their development. After 4 months of use, a rate of over 80% adherence was achieved. Development path focused on leadership with the aim of strengthening our culture. It consisted of three-module day held in partnership with Crescimentum, with topics related to our nine cultural values. Sven live sessions held with external speakers, with the aim of raising awareness regarding issues of gender, race, sexual orientation, plural families, and persons with disabilities.	Training in technical skills is related to each employee's areas of activity and focused on absorbing knowledge ("knowing") and developing skills ("doing"), with the aim of accelerating personal development. In 2023, around 30 training sessions were held, involving the areas of Supplies, People and Culture, and Marketing, among others. The main topics covered were Business Partner; Budget, Control and Strategic Planning; Corporate and Business Strategy; and Argumentation and Persuasion Techniques. Behavioral training is managed by the People and Culture team, which evaluates the skills matrix through job descriptions.	Offering educational assistance to employees (according to criteria contained in internal standards) and investing in technical and behavioral skills courses and training.	<ul style="list-style-type: none">• Insights: Development program aimed at executive managers and guest managers. The initiative generates opportunities to strengthen bonds and pursue training in relevant and innovative topics for the business, as well as enabling the exchange of experiences.• Tops: A program aimed at developing leadership and senior public in the operations and services department with a focus on operational security topics.• Atena ("Athena"): A diversity development and literacy program aimed at the leadership. This inclusive day aims to expand the leaders' repertoire, fostering a favorable environment for advancing the topic.• Decola ("Take Off"): A development program for employees to be ready to take on possible leadership positions• NRs: Initial, periodic and occasional training with the aim of making employees aware of how to prevent accidents or fatalities in their workplace, teaching them about the risks and on how to deal with them appropriately.• Internship Program: With two-year duration, this program accepts a variety of undergraduate courses and directs students to the sectors that best fit their profiles.• Mulheres de Talento ("Women of Talent"): A program to attract and select talent from the market for the development and acceleration of the careers of women aged 40 or over, aiming to develop them in leadership roles.• Education Subsidy: This benefit encourages the development of employees, as it invests in education through scholarships for technical and first college degree courses.• Compliance: The "Eu Faço o Certo" ("I Do What Is Right") Program promotes awareness through actions, lectures, and workshops, providing details and clarifications on the Code of Conduct and Compliance Policies.• Development Day: Based on what employees have in their personal development plan (PDP), the topics that appear most frequently and those that make sense to be developed are analyzed. Content is then offered using internal or market multipliers in two monthly hybrid meetings encouraging self-development.
Career transition assistance programs	Outplacement programs for career transition.	N/A	N/A	N/A



GRI 405-1 DIVERSITY IN GOVERNANCE BODIES AND EMPLOYEES (%)	COMPASS										
	GENDER		AGE GROUP			RACE				LGBTQIA	PWD
	M	F	UNDER 30 YEARS OLD	30-50 YEARS OLD	OVER 50 YEARS OLD	ASIAN	WHITE	BLACK / BROWN	OTHER (INDIGENOUS, RIVERSIDE COMM.)		
Employee Category											
Governance bodies	100	0	0	20	80	NA ¹	NA ¹	NA ¹	NA ¹	NA ¹	0
Directors	86	14	0	57	43	0	100	0	0	0	0
Managers	60	40	0	100	0	0	80	20	0	0	0
Coordination	44	56	11	89	0	0	78	0	0	0	0
Administrative	36	64	38	59	3	5	67	23	0	5	3
Operational	0	0	0	0	0	0	0	0	0	0	0

¹THERE WAS NO SELF-DECLARATION OF THE CATEGORY.
² SOME EMPLOYEE CATEGORIES DID NOT HAVE 100% SELF-DECLARATION. THEREFORE, SOME NUMBERS DO NOT TOTAL 100%.

EDGE										
GÊNERO		AGE GROUP			RACE				LGBTQIA	PWD
H	M	UNDER 30 YEARS OLD	30-50 YEARS OLD	OVER 50 YEARS OLD	ASIAN	WHITE	BLACK / BROWN	OTHER (INDIGENOUS, RIVERSIDE COMM.)		
100	0	0	0	100	NA ¹	NA ¹	NA ¹	NA ¹	NA ¹	0
100	0	0	0	100	0	100	0	0	0	0
69	31	0	77	23	0	92 ²	0	0	7.7	0
0	100	0	100	0	0	100	0	0	0	0
55	45	21	76	3	3 ²	76 ²	20 ²	0	10.3	0
0	0	0	0	0	0	0	0	0	0	0

GRI 405-1 DIVERSITY IN GOVERNANCE BODIES AND EMPLOYEES (%)	COMGÁS										
	GÊNERO		AGE GROUP			RACE				LGBTQIA	PWD
	H	M	UNDER 30 YEARS OLD	30-50 YEARS OLD	OVER 50 YEARS OLD	ASIAN	WHITE	BLACK / BROWN	OTHER (INDIGENOUS, RIVERSIDE COMM.)		
Employee Category											
Governance bodies	64.7	35.2	0	53	47	0	76	12	0	0	0
Directors	55.6	44.4	0	77.8	22.2	0	100	0	0	0	0
Managers	63.1	36.9	0	89.5	10.5	3.5	89.5	7	0	0	3.5
Coordination	50.8	49.2	3	95.4	1.6	4.6	78.5	16.9	0	0	3
Administrative	44.5	55.5	17.4	77	5.6	1.1	78.1	19.6	0	0	7.4
Operational	83.5	16.5	11.8	76.6	11.6	1.4	67	31.4	0	0	3.3

¹THERE WAS NO SELF-DECLARATION OF THE CATEGORY.
² SOME EMPLOYEE CATEGORIES DID NOT HAVE 100% SELF-DECLARATION. THEREFORE, SOME NUMBERS DO NOT TOTAL 100%.

COMMIT										
GÊNERO		AGE GROUP			RACE				LGBTQIA	PWD
H	M	UNDER 30 YEARS OLD	30-50 YEARS OLD	OVER 50 YEARS OLD	ASIAN	WHITE	BLACK / BROWN	OTHER (INDIGENOUS, RIVERSIDE COMM.)		
100	0	0	12.5	87.5	NA1	NA1	NA1	NA1	NA1	0
100	0	0	0	100	0	100	0	0	0	0
72.2	27.8	0	66.7	33.3	0	88.92	0	0	5.5	0
0	0	0	0	0	0	0	0	0	0	0
44.4	55.6	55.5	44.4	0	0	88.9	11.1	0	11.1	0
0	100	0	100	0	0	100	0	0	0	0



GRI 405-1 DIVERSITY IN GOVERNANCE BODIES AND EMPLOYEES (%)	NECTA											SULGÁS										
	GENDER		AGE GROUP			RACE ¹				LGBTQIA	PWD	GENDER		AGE GROUP			RACE ¹				LGBTQIA	PWD
	M	F	UNDER 30 YEARS OLD	30-50 YEARS OLD	OVER 50 YEARS OLD	ASIAN	WHITE	BLACK / BROWN	OTHER (INDIGENOUS, RIVERSIDE COMM.)			M	F	UNDER 30 YEARS OLD	30-50 YEARS OLD	OVER 50 YEARS OLD	ASIAN	WHITE	BLACK / BROWN	OTHER (INDIGENOUS, RIVERSIDE COMM.)		
	Employee Category																					
Governance bodies	0	0	0	0	0	0	0	0	0	0	0	80	20	0	20	80	0	100	0	0	0	0
Directors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Managers	62.5	37.5	0	75	25	0	81.2	18.8	0	0	0	62.5	37.5	0	87.5	12.5	0	100	0	0	0	0
Coordination	0	0	0	0	0	0	0	0	0	0	0	78	32	0	77	23	0	77	23	0	4.5	0
Administrative	61.2	38.8	28.7	67.5	3.8	6.2	70	21.2	0	3.7	0	47	53	9	64	27	0	86	14	0	2.9	1.4
Operational	100	0	16.7	66.7	16.6	0	58.3	25	0	25	0	88	12	0	76	24	3	44	41	0	2.9	0

¹ SOME EMPLOYEE CATEGORIES DID NOT HAVE 100% SELF-DECLARATION. THEREFORE, SOME NUMBERS DO NOT TOTAL 100%.



GRI 405-1 DIVERSITY IN LEADERSHIP POSITIONS (%) ¹	CONSOLIDATED COMPASS DIVERSITY IN LEADERSHIP*							
	GENDER – WOMEN	GENDER – MEN				TOTAL DIVERSITY	MEN – NON-MINORITY	TOTAL LEADERSHIP
		RACE	AGE GROUP	LGBTQIA+	PWD			
		BLACK AND BROWN	EQUAL TO OR OVER 60 YEARS OLD					
Employee Category								
Directors	5	0	1	0	0	6	12	18
Managers	48	3	5	0	2	58	77	135
Leadership/coordination	45	11	0	0	0	56	41	97
Total	98	14	6	0	2	120	130	250
Diversity in leadership	48%							

*FEMALE AND MALE GENDER, SELF-DECLARED POC (BLACK OR BROWN), PERSONS WITH DISABILITIES, REPRESENTATIVES OF THE LGBTQIAPN+ COMMUNITY, AND AGE DIVERSITY (CONSIDERING THE GENERATION EQUAL TO OR OVER 60 YEARS OLD).

405-2 RATIO OF BASIC SALARY AND REMUNERATION OF WOMEN TO MEN		COMPASS	EDGE	COMGÁS	COMMIT	NECTA	SULGÁS
Board	Base Salary (Month)	94%	NA ¹	67%	NA ¹	NA ¹	NA ¹
	Total Compensation (Year)	98%	NA ¹	61%	NA ¹	NA ¹	NA ¹
Managers	Base Salary (Month)	87%	88%	93%	87%	100%	89%
	Total Compensation (Year)	87%	82%	91%	88%	94%	87%
Coordination	Base Salary (Month)	87%	NA ¹	99%	NA ¹	NA ¹	105%
	Total Compensation (Year)	87%	NA ¹	96%	NA ¹	NA ¹	99%
Administrative	Base Salary (Month)	88%	82%	95%	72%	76%	60%
	Total Compensation (Year)	88%	82%	94%	71%	74%	57%
Operational	Base Salary (Month)	NA ¹	NA ¹	115%	NA ¹	NA ¹	97%
	Total Compensation (Year)	NA ¹	NA ¹	105%	NA ¹	NA ¹	99%

¹ THERE ARE NO EMPLOYEES PERFORMING SUCH ROLE, OR ONLY OF ONE GENDER.



HEALTH AND SAFETY

GRI 403-8 WORKERS COVERED BY AN
OCCUPATIONAL HEALTH AND SAFETY
MANAGEMENT SYSTEM¹

COMPASS			EDGE			COMGÁS			NECTA			SULGÁS		
TOTAL		%	TOTAL		%	TOTAL		%	TOTAL		%	TOTAL		%
85		100	1,035		100	4,195		100	372		100	218		100

¹TOTAL EMPLOYEES INCLUDES THE TOTAL NUMBER OF EMPLOYEES AND THIRD-PARTY WORKERS.

GRI 403-9 WORK-RELATED INJURIES	COMPASS			EDGE			COMGÁS			NECTA		SULGÁS	
	2021		2022		2023	2021		2022		2023	2022		2023
Employee health and safety rates and numbers													
Number of fatalities as a result of work-related injury	0		0		0	0		0		0	0		0
Rate of fatalities as a result of work-related injury	0		0		0	0		0		0	0		0
Number of high-consequence work-related injuries (excluding fatalities)	0		0		0	0		0		0	0		0
Rate of high-consequence work-related injuries (excluding fatalities) – LTIF	0		0		0	0		0		0	0		0
Number of reportable work-related injuries	0		0		0	0		0		1	0		0
Rate of reportable work-related injuries – TRCF	0		0		0	0		0		0.35	0		0
Motor vehicle incidents	0		0		0	0		0		37	0		0
Motor Vehicle Incident Rate – MVIR	0		0		0	0		0		4.35	5.16		0
Third-party worker health and safety rates and numbers													
Number of fatalities as a result of work-related injury	0		0		0	0		0		0	0		0
Fate of fatalities as a result of work-related injury	0		0		0	0		0		0	0		0
Number of high-consequence work-related injuries (excluding fatalities)	0		0		0	0		0		1	1		0
Rate of high-consequence work-related injuries (excluding fatalities) – LTIF	0		0		0	0		0		0.14	0.14		0
Number of reportable work-related injuries	0		0		0	0		0		9	4		1
Rate of reportable work-related injuries – TRCF	0		0		0	0		0		1.21	0.56		0
Employee and third-party worker health and safety rates and numbers (combined)													
Number of fatalities as a result of work-related injury	0		0		0	0		0		1	0		0
Fate of fatalities as a result of work-related injury	0		0		0	0		0		0	0		0
Number of high-consequence work-related injuries (excluding fatalities)	0		0		0	0		0		1	0		1
Rate of high-consequence work-related injuries (excluding fatalities) – LTIF	0		0		0	0		0		0.09	0.10		0
Number of reportable work-related injuries	0		0		0	0		0		9	5		1
Rate of reportable work-related injuries – TRCF	0		0		0	0		0		0.83	0.5		0

FREQUENCY RATE OF HIGH-CONSEQUENCE INJURIES: IN OUR LOST TIME INCIDENT FREQUENCY (LTIF) INDICATOR, WE CONSIDER THE NUMBER OF WORK-RELATED INJURIES WITH LEAVE TIME FOR EVERY 1,000,000 HOURS WORKED.



GRI 403-10 - WORK RELATED ILL HEALTH	COMPASS	EDGE	COMGÁS	COMMIT	NECTA	SULGÁS
Number of fatalities as a result of work-related ill health	0	0	0	0	0	0
Rate of fatalities as a result of work-related ill health	0	0	0	0	0	0
Number of reportable cases of work-related ill health	0	0	0	0	0	0

VALUE CHAIN

GRI 204-1 PROPORTION OF SPENDING ON LOCAL SUPPLIERS	COMPASS	COMGÁS	NECTA	SULGÁS
Percentage of procurement budget spent on local suppliers	72%	99.9%	84%	56%

LOCAL SUPPLIERS ARE CONSIDERED AS THOSE PRESENT IN THE STATE OF THE OPERATION

GRI 414-2 NEGATIVE SOCIAL IMPACTS ON THE SUPPLY CHAIN AND ACTIONS TAKEN	COMPASS 2023	COMGÁS 2023	NECTA 2023	SULGÁS 2023
a. Number of suppliers assessed for social impacts	344	3,272	520	100
b. Number of suppliers identified as having significant actual and potential negative social impacts	0	0	0	0
c. Significant actual and potential negative social impacts identified in the supply chain	0	0	0	0
d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed as a result of the assessment	0	0	0	0
e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of the assessment, and why	0	0	0	0



LOCAL COMMUNITY

GRI 413-1 OPERATIONS WITH LOCAL COMMUNITY ENGAGEMENT, IMPACT ASSESSMENTS, AND DEVELOPMENT PROGRAMS	EDGE ¹	COMGÁS	NECTA	SULGÁS
	%	%	%	%
i. social impact assessments, including gender impact assessments, based on participatory processes	100	100	100	100
ii. environmental impact assessments and ongoing monitoring	100	100	100	100
iii. public disclosure of results of environmental and social impact assessments	100	100	100	100
iv. local community development programs based on local communities’ needs	100	0	0	34.5
v. stakeholder engagement plans based on stakeholder mapping	100	100	0	0
vi. broad based local community consultation committees and processes that include vulnerable groups	100	0	100	0
vii. works councils, occupational health and safety committees and other worker representation bodies to deal with impacts	100	100	100	100
viii. formal local community grievance processes	100	100	100	100

¹ ASSESSMENTS AND PROGRAMS REFER TO TRSP.



GOVERNANCE

COMPENSATION

	COMPASS		EDGE		COMGÁS		COMMIT		NECTA		SULGÁS	
GRI 202-1 RATIOS OF STANDARD ENTRY LEVEL WAGE BY GENDER COMPARED TO LOCAL MINIMUM WAGE	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN
Lowest salary paid by the organization	5,226.5	5,014.3	6,415.0	3,648.6	2,673.2	3,138.9	8,000.0	3,869.2	2,716.0	2,716.0	3,280.0	3,273.3
Minimum wage determined by legislation or union	1,320.0	1,320.0	1,320.0	1,320.0	1,320.0	1,320.0	1,320.0	1,320.0	1,320.0	1,320.0	1,320.0	1,320.0
Percentage ratio	3.96	3.80	4.86	2.76	2.03	2.38	6.06	2.93	2.06	2.06	2.48	2.48

CORPORATE INTEGRITY

GRI 205-1 OPERATIONS ASSESSED FOR RISKS RELATED TO CORRUPTION	COMPASS ¹ 2023	COMGÁS ² 2023	COMMIT ³ 2023	NECTA ⁴ 2023	SULGÁS ⁵ 2023
Total number of operations assessed for risks related to corruption	3	1	1	1	1
Percentage of operations assessed for risks related to corruption	100%	100%	100%	100%	100%

¹ THIS NUMBER ALREADY COVERS EDGE AND TRSP. | ² IN 2023, COMGÁS CARRIED OUT 853 PRIOR DUE DILIGENCES DURING THE SUPPLIER APPROVAL PROCESS. ADDITIONALLY, 3,041 MONITORING DUE DILIGENCES WERE CONDUCTED ON ACTIVE SUPPLIERS ON THE BASE. | ³ DURING THE EXERCISE OF THIS OPERATION, IN 2023, COMMIT CONDUCTED 193 RISK ASSESSMENTS RELATED TO CORRUPTION IN ITS RELATIONSHIP WITH SUPPLIERS AND PARTNERS, AS WELL AS IN SUPPORTING COMPANIES IN ITS PORTFOLIO WITH ASSESSMENTS OF THEIR SUPPLIERS, PARTNERS, AND MEMBERS OF THE CORPORATE BODIES. | ⁴ DURING THE PERIOD OF THIS OPERATION, NECTA CONDUCTED 483 RISK ASSESSMENTS RELATED TO CORRUPTION IN ITS RELATIONSHIP WITH SUPPLIERS AND PARTNERS IN 2023. | ⁵ DURING THE PERIOD OF THIS OPERATION, SULGÁS CONDUCTED 695 RISK ASSESSMENTS RELATED TO CORRUPTION IN ITS RELATIONSHIP WITH SUPPLIERS AND PARTNERS IN 2023.

GRI 205-2 COMMUNICATION AND TRAINING ABOUT ANTI-CORRUPTION POLICIES AND PROCEDURES	COMPASS ¹				COMGÁS				COMMIT				NECTA				SULGÁS			
	TRAINED	%	COMMUNICATED	%	TRAINED	%	COMMUNICATED	%	TRAINED	%	COMMUNICATED	%	TRAINED	%	COMMUNICATED	%	TRAINED	%	COMMUNICATED	%
Governance bodies	6	75	6	75	0	0	7	41.2	8	100	7	87.5	–	–	–	–	5	100	5	100
Directors	8	100	7	87.5	9	100	9	100	1	100	1	100	–	–	–	–	–	–	–	–
Managers	24	85.7	23	82.1	57	100	57	100	16	88.8	17	94.4	16	100	16	100	15	93.7	15	93.7
Coordination	10	100	9	90	65	100	65	100	–	–	–	–	–	–	–	–	22	100	22	100
Administrative	68	100	68	100	443	100	443	100	9	100	9	100	80	100	79	98.7	69	98.6	69	98.6
Operational	–	–	–	–	509	100	509	100	–	–	–	–	12	100	11	91.6	34	100	34	100

¹ COMPASS INFORMATION CONSIDERING EDGE.

GRI 205-2 COMMUNICATION TO PARTNERS ABOUT ANTI-CORRUPTION POLICIES AND PROCEDURES	COMPASS 2023		COMGÁS 2023		COMMIT 2023		NECTA 2023		SULGÁS 2023	
	COMMUNICATED	%	COMMUNICATED	%	COMMUNICATED	%	COMMUNICATED	%	COMMUNICATED	%
Partners communicated about anti-corruption policies and procedures	-1	-1	545	100	-1	-1	71	71	-1	-1

¹ THERE IS NO COMMUNICATION FOR THIS AUDIENCE; HOWEVER, ALL CONTRACTS HAVE CLAUSES RELATED TO ANTI-CORRUPTION THAT ARE ALIGNED WITH THE COMPANY'S CORPORATE POLICIES.



GRI 2-28 Membership associations

Who	Association	Acronym	Type	Objective
COMPASS GÁS ENERGIA, COMGÁS, NECTA AND SULGÁS	BRAZILIAN ASSOCIATION OF PIPELINE GAS DISTRIBUTORS	ABEGÁS	Sectoral entity, association and union	It brings together pipeline gas distribution concessionaires, shareholders and companies participating in the gas industry. Participation aims to expand the supply of natural gas; support the strengthening of distributors through technical exchange and cooperation; and collaborate with government bodies in formulating development programs. Abegás represents Brazil at the International Gas Union (IGU).
COMPASS GÁS E ENERGIA	MOVIMENTO BRASIL COMPETITIVO (“COMPETITIVE BRAZIL MOVEMENT”)	MBC	Sectoral entity, association and union	A non-partisan civil society organization that brings together the public and private sectors, invests in the culture of governance, and promotes optimal management with the aim of increasing national competitiveness, increasing the State’s investment capacity and improving essential public services offered to Brazilians.
	FEDERATION OF INDUSTRIES OF THE STATE OF SÃO PAULO	FIESP	Sectoral entity, association and union	The largest trade association of the Brazilian industry. It represents around 130,000 industries from different sectors, of all sizes and from a wide variety of production chains, distributed across 131 employers’ unions.
COMPASS GÁS ENERGIA, COMGÁS AND NECTA	BRAZILIAN BIOGAS ASSOCIATION	ABIOGÁS	Sectoral entity, association and union	Acting as a communication channel with civil society, the Federal and State Governments, local authorities and bodies responsible for Brazilian energy planning, Abiogás aims to transform the electrical, fuel and thermal energy generated by biogas, in widely used energy commodities, with a 10% stake in the Brazilian matrix.
COMPASS GÁS E ENERGIA	ENERGY INDUSTRY UNION OF THE STATE OF SÃO PAULO	SINDIENERGIA	Sectoral entity, association and union	As the union brings together companies in the sector, including distribution, generation and transmission companies, in electricity and natural gas, its role is to represent our people in the state’s energy sector, promoting and increasing the share of natural gas.
	BUSINESS ASSOCIATION OF SANTOS	ACS	Sectoral entity, association and union	Its purpose is to develop business and find uniform and sustainable solutions for business issues in the region. Structured into Sectoral Chambers that bring together companies and entities based on economic activity of greatest interest, it provides various services to its members and acts as a leader in the main actions aimed at the social and economic development of the region and the country.
	BRAZILIAN ASSOCIATION OF PORT TERMINALS	ABTP	Sectoral entity, association and union	To mobilize partners to contribute to the modernization and competitiveness of the Brazilian port sector.
EDGE – EMPRESA DE GERAÇÃO DE ENERGIA S.A. (COMPASS GÁS E ENERGIA)	BRAZILIAN GENERATORS’ ASSOCIATION	ABRAGET	Sectoral entity, association and union	To study, debate and seek institutional solutions for all issues that can enable the economic and financial balance of Thermal Power Plants. This way, the Plants are able to operate in balance with all the advantages of a Hydrothermal System.
TRSP	BRAZILIAN INFRASTRUCTURE INSTITUTE	IBI	Sectoral entity, association and union	To promote the development of the Infrastructure sector in Brazil and defend sectoral interests.
COMGÁS AND NECTA	INDUSTRY CENTER OF THE STATE OF SÃO PAULO	CIESP	Sectoral entity, association and union	To influence points relating to the gas industry; maintain institutional relationships; participate in discussions and industry positioning in relation to natural gas, regulation, and tariff reviews; and seek rapport with several clients and sector leaders.
COMGÁS, NECTA AND SULGÁS	ASSOCIATION OF THE ENERGY COGENERATION INDUSTRY	COGEN	Sectoral entity, association and union	To promote cogeneration; act to eliminate existing barriers to make cogeneration projects viable; and participate in the implementation of a model of diversification of the energy matrix, with more efficient, cleaner and lower-cost (ESG) solutions.



Who	Association	Acronym	Type	Objective
COMGÁS	Brazilian Institute of Petroleum, Natural Gas and Biofuels	IBP	Sectoral entity, association and union	To understand the positioning of consultations and public hearings; promote discussions about regulation; and participate in technical committees and work on studies and proposals of a technical, regulatory and tax nature.
	Brazilian Hydrogen Association	ABH2	Sectoral entity, association and union	An association dedicated to promoting the production, storage, distribution and use chain of hydrogen for energy purposes in Brazil.
	AMERICAN GAS ASSOCIATION	AGA	Sectoral entity, association and union	An association that represents companies that work with natural gas. It includes distributors, suppliers, and equipment suppliers, among others. It operates in the United States but also includes companies from across the world. Important in terms of ESG and security.
	NATIONAL ASSOCIATION OF EXECUTIVES	ANEFAC	Sectoral entity, association and union	To participate in technical events that address topics relevant to the daily lives of executives and the exchange of experiences between all participants, in order to provide the continuous search for professional improvement and development
	ENERGY INDUSTRY UNION IN THE STATE OF SÃO PAULO	SINDIENERGIA	Sectoral entity, association and union	As the union brings together companies in the sector including distribution, generation and transmission companies, in electricity and natural gas, its role is to represent our employees in the state’s energy sector, promoting and increasing the share of natural gas.
SULGÁS	FEDERATION OF INDUSTRIES OF THE STATE OF RIO GRANDE DO SUL	FIERGS	Sectoral entity, association and union	To act for policies that strengthen the industrial sector in the state, national and international level, aiming for an environment that favors competitiveness, technological innovation, and development.
	UNION OF THE CIVIL CONSTRUCTION INDUSTRY OF LARGE STRUCTURES	SINDISCON – RS	Sectoral entity, association and union	To provide information and stimulate the civil construction chain.
	UNION OF THE CIVIL CONSTRUCTION INDUSTRY OF LARGE STRUCTURES	SINDUSCON – CAXIAS	Sectoral entity, association and union	To promote development and improve the quality of life of workers and actions in favor of the conservation of the natural and built environment.
	BRAZILIAN HOTEL INDUSTRY ASSOCIATION	ABIH	Sectoral entity, association and union	To provide information and stimulate the hotel chain.
	INTERMUNICIPAL UNION OF FUEL AND LUBRICANT RETAILERS OF RS	SULPETRO	Sectoral entity, association and union	To consolidate its position as a player in the fuel sector, strengthen relationships with distributors and gas stations, and update itself in relation to new products and marketing trends in the sector
	CALDEIRA INSTITUTE	Caldeira Institute	Sectoral entity, association and union	<i>An innovation and technology hub.</i>
	TECNOPUC	TECNOPUC	Sectoral entity, association and union	<i>An innovation and technology hub.</i>



SASB CONTENT INDEX

TEMA	CÓDIGO	MÉTRICA CONTÁBIL	CATEGORIA	UNIDADE DE MEDIDA	PÁGINA
Information on energy prices and fair advice for customers	IF-GU-240a.1	Average retail gas tariff for 1) residential; 2) commercial; 3) industrial; and 4) transport services customers	Quantitative	Rate	100
	IF-GU-240a.2	Typical monthly gas bill for residential customers for (1) 50 MMBtu and (2) 100 MMBtu of gas delivered per year	Quantitative	Reporting Currency	100
	IF-GU-240a.3	Number of residential customer gas disconnections due to non-payment, percentage reconnected within 30 days	Quantitative	Number, Percentage (%)	100
End-Use Efficiency	IF-GU-420a.1	Percentage of gas utility revenues from rate structures that (1) are decoupled or (2) contain a lost revenue adjustment mechanism (LRAM)	Quantitative	Percentage (%)	100
	IF-GU-420a.2	Customer gas savings from market efficiency measures	Quantitative	Million British Thermal Units (MMBtu)	100
Gas distribution infrastructure integrity	IF-GU-540a.1	Number of (1) reported pipeline incidents, (2) Corrective Action Orders (CAO), and (3) Notices of Probable Violation (NOPV)	Quantitative	Number	101
	IF-GU-540a.2	Percentage of distribution conduit that is (1) cast and/or wrought iron and (2) unprotected steel	Quantitative	Percentage (%) by length	101
	IF-GU-540a.3	Length of inspected distribution and transport gas pipelines (km)	Quantitative	Percentage (%) per length	101
	IF-GU-540a.4	Description of efforts to manage the integrity of gas delivery infrastructure, including safety and emissions-related risks	Discussion and analysis	N/A	41
Activity metrics	IF-GU-000.A	Number of (1) reported pipeline incidents, (2) Corrective Action Orders (CAO) and (3) Notices of Probable Violation (NOPV)	Quantitative	Number	102
	IF-GU-000.B	Percentage of distribution pipe that is (1) cast and/or wrought iron and (2) unprotected steel	Quantitative	Million British Thermal Units (MMBtu)	102
	IF-GU-000.C	Length of distribution and transport pipelines inspected (km)	Quantitative	Kilometers (km)	102
	EM-MD-000.A	Total ton-kilometers (tkm) of natural gas, crude oil and refined petroleum products transported, by means of transport	Quantitative	Ton-kilometer (tkm)	104



TOPIC	CODE	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASUREMENT	PAGE
GHG Emissions	EM-MD-110a.1	Gross global Scope 1 emissions, percentage methane, percentage covered by emissions limitations regulations	Quantitative	Metric ton (t) CO2, percentage (%)	22, 79, 80, and 103
	EM-MD-110a.2	Discussion of the long- and short-term strategy or plan for managing Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and analysis	N/A	14, 18, 19, to 23
Air quality	EM-MD-120a.1	Atmospheric emissions of the following pollutants: NOx (excluding N2O), SOx, volatile organic compounds (VOCs), and particulate matter (PM10)	Quantitative	Metric ton	103
Ecological impacts	EM-MD-160a.1	Description of environmental management policies and practices for active operations	Analysis and Discussion	N/A	103
	EM-MD-160a.1	Percentage of land owned, leased and/or operated within areas of protected conservation status or endangered species habitat	Quantitative	Percentage (%) by area	103
	EM-MD-160a.1	Land area disturbed (impacted), percentage of impacted area restored	Quantitative	Hectares, percentage (%)	103
	EM-MD-160a.1	Aggregate number and volume of hydrocarbon spills, volume in the Arctic, volume in unusually sensitive areas (USAs) and volume recovered	Quantitative	N/A	103
Competitive behavior	EM-MD-520a.1	Total amount of monetary losses as a result of lawsuits associated with federal pipeline and storage regulations	Quantitative	Reporting Currency	103
Critical incident risk management	EM-MD-540a.1	Number of reportable pipeline incidents, significant percentage	Quantitative	Number, percentage (%)	104
	EM-MD-540a.2	Percentage of natural gas pipelines and hazardous liquid pipelines inspected	Quantitative	Percentage (%)	104
	EM-MD-540a.3	Number of rail transport accident releases and non-accident releases (NARs)	Quantitative	Number	104
	EM-MD-540a.4	Discussion of management systems used to integrate a culture of safety and emergency preparedness across the value chain and throughout project lifecycles	Analysis and Discussion	N/A	41



SASB ANNEX

INFORMATION ABOUT ENERGY PRICING AND FAIR ADVICE FOR CUSTOMERS

IF-GU-240A.1 AVERAGE RETAIL GAS RATE BY RESIDENTIAL, COMMERCIAL AND INDUSTRIAL CUSTOMERS IF-GU-240A.2 2 TYPICAL MONTHLY GAS BILL FOR RESIDENTIAL CUSTOMERS PER MMBTU OF GAS DELIVERED PER YEAR	COMGÁS			NECTA		SULGÁS					
	2021		2022		2023	2022		2023			
Average gas tariff (R\$/m3)											
Residential	7.48		8.69		8.91	7.64		8.30	6.80		6.62
Commercial	7.34		8.13		8.33	5.52		6.04	5.84		5.63
Industrial	4.00		4.84		4.11	3.48		3.78	4.37		4.04
Average gas rate (R\$/MMBTU)											
Residential	210.17		232.96		238.86	204.8		222.57	182.3		177.52
Commercial	196.77		217.94		223.31	147.9		162.04	156.7		151.02
Industrial	107.23		129.75		110.18	93.2		101.44	117.1		108.43
IF-GU-240A.3 NUMBER RESIDENTIAL CUSTOMER GAS DISCONNECTIONS DUE TO NON-PAYMENT, PERCENTAGE RECONNECTED WITHIN 30 DAYS											
	2021		2022		2023	2022		2023	2022		2023
Number of residential customer gas disconnections due to non-payment	8,838		4,539		10,604	768		439	–		–
Percentage of reconnections	58%		35.68%		34%	68%		42.82%	–		–

EFFICIENCY IN END USE

IF-GU-420A.1 PERCENTAGE OF GAS UTILITY REVENUES COMING FROM FEE STRUCTURES THAT (1) ARE DECOUPLED OR (2) CONTAIN A LOST REVENUE ADJUSTMENT MECHANISM (LRAM)

Concessionaires still do not have any type of revenue from energy efficiency applied to their customers.

IF-GU-420A.2 CUSTOMER GAS SAVINGS FROM MARKET EFFICIENCY MEASURES	COMGÁS	NECTA	SULGÁS
Gas savings for customers based on market efficiency measures	We do not have a differentiated rate for customers who prove their energy efficiency, but it is actively involved in communicating and providing tips for reducing consumption and, subsequently, achieving energy efficiency, as per the example in the link below: https://www.Comgás.com.br/minha-conta/dicas-de-consumo-consciente/ .	The concessionaire does not have a differentiated rate for customers who demonstrate energy efficiency, but it is actively involved in communicating and providing tips for reducing consumption and has been developing projects in partnership with institutions, such as SENAI, to carry out efficiency studies to analyze processes and propose improvements.	The concessionaire does not have a differentiated rate for customers who prove their energy efficiency, but it is actively involved in communicating and providing tips for reducing consumption and, subsequently, achieving energy efficiency.



INTEGRITY OF THE GAS DISTRIBUTION INFRASTRUCTURE

IF-GU-540A.1 QUANTITY OF (1) REPORTED GAS PIPELINE INCIDENTS, (2) CORRECTIVE ACTION ORDERS (CAO), AND (3) NOTICES OF PROBABLE VIOLATION (NOPV)	COMGÁS			NECTA		SULGÁS		
	2021		2022		2023	2022		2023
i. pipeline incidents reported	0		0		0	0		0
ii. corrective action orders (CAO)	0		0		0	0		0
iii. notices of probable violation (NOPV)	0		0		0	0		0

IF-GU-540A.2 PERCENTAGE OF DISTRIBUTION CONDUIT THAT IS (1) CAST AND/OR FORGED IRON AND (2) UNPROTECTED STEEL	COMGÁS			NECTA		SULGÁS		
	2021		2022		2023	2022		2023
Network mileage extension								
Cast iron distribution network	0.0		0.0		0.0	0.0		0.0
Steel distribution network	2,454.0		2,484.3		2,409.9	626.9		659.1
Polyethylene distribution network	17,925.0		18,574.1		19,498.4	662.0		694.4
Total distribution network	20,379.0		21,058.4		21,908.3	1,288.9		1,353.6
Percentage of natural gas distribution pipelines by composition								
Cast iron distribution network	0%		0%		0%	0%		0.0
Steel distribution network	12%		12%		11%	49%		49%
Polyethylene distribution network	88%		88%		89%	51%		51%
Total distribution network	100%		100%		100%	100%		100%

IF-GU-540A.3 PERCENTAGE OF INSPECTED DISTRIBUTION AND TRANSPORTATION GAS PIPELINES (KM)	COMGÁS			NECTA		SULGÁS		
	2021		2022		2023	2022		2023
Percentage of hazardous liquid pipelines inspected	NA		NA		NA	NA		NA
Percentage of natural gas pipelines inspected	261%		300%		444%	195%		246%

WE CARRIED OUT LEAK INSPECTIONS ACROSS THE DISTRIBUTION NETWORK MORE THAN ONCE A YEAR, CONSIDERING THE COMMISSIONING PLANNING FOR NEW PIPES AND THE PROGRAMMING OF THE INTEGRITY SYSTEM. THEREFORE, THE PERCENTAGE IS ABOVE 100%.



IF-GU-000.A IF-GU-000.A NUMBER OF (1) RESIDENCES, (2) BUSINESSES, AND (3) INDUSTRIAL CUSTOMERS SERVED	COMGÁS			NECTA		SULGÁS					
	2021		2022		2023	2022		2023	2022		2023
Number of Customers per Segment											
Residential	2,211,826		2,359,391		2,514,127	38,193		43,690	76,356		87,004
Commercial	18,763		19,655		20,580	735		802	1,667		1,763
Industrial	1,481		1,547		1,559	172		173	185		183
Cogeneration	29		32		32	0		0	46		42
CNG	214		220		229	18		17	113		111
Thermoelectric	2		2		2	0		0	1		2
Total	2,232,315		2,380,847		2,536,529	39,118		44,682	78,368		89,105
IF-GU-000.B NATURAL GAS VOLUME DISTRIBUTED TO CUSTOMERS	COMGÁS			NECTA		SULGÁS					
	2021		2022		2023	2022		2023	2022		2023
MMBTU											
Residential	11,679,653		12,024,488		11,794,313	117,621		116,036	373,552		394,578
Commercial	4,786,696		5,525,081		5,562,046	101,052		102,032	607,759		629,759
Industrial	142,281,006		132,781,608		122,555,176	10,789,939		9,721,866	33,190,765		22,975,431
Cogeneration	15,413,354		13,242,041		10,218,431	0		0	3,505,063		1,026,417
CNG	7,554,923		8,189,427		5,815,907	284,169		171,383	3,073,927		2,082,377
Biomethane	–		–		–	1,524		18,843,	–		–
Total	181,715,632		171,762,646		155,945,873	11,294,307.6		10,130,161.88	40,751,069.2		27,108,565.0
M³											
Residential	312,313,921		321,534,814		315,379,916	3,145,192		3,109,788	9,988,800		10,577,905
Commercial	127,996,261		147,740,671		148,729,115	2,702,133		2,734,472	16,251,500		16,876,426
Industrial	3,804,594,091		3,550,580,190		3,277,125,402	288,522,905		260,376,597	887,521,071		615,788,517
Cogeneration	412,153,079		354,092,185		273,240,844	0		0	93,725,399		27,664,090
CNG	202,018,647		218,985,281		155,517,351	7,598,683		4,593,071	82,196,818		55,821,772
Biomethane	–		–		–	40,867		504,996	–		–
Total	4,859,075,999		4,592,933,141		4,169,992,630	302,009,783		271,451,388	1,089,683,590		726,728,710
IF-GU-000.C EXTENSION OF GAS PIPELINES (KM))	COMGÁS			NECTA		SULGÁS					
	2021		2022		2023	2022		2023	2022		2023
Transport pipelines	0		0		0	0		0	0		0
Distribution pipelines	20,366		21,052		21,908	1,288		1,353	1,448		1,488



EMISSIONS

	COMGÁS			NECTA		SULGÁS		
EM-MD-110A.1 GLOBAL GROSS GHG EMISSIONS	2021		2022		2023	2022		2023
Total scope 1 emissions	9,847		6,126		5,991	1,869		1,087
Percentage of GHG emissions from Methane (CH4)	67%		81%		78%	92%		75.9%
						94%		94.6%

THE ACCOUNTING OF GREENHOUSE GASES, EMISSION FACTORS AND GLOBAL WARMING POTENTIAL FOLLOW THE METHODOLOGY OF THE GREENHOUSE GAS PROTOCOL PROGRAM AND ITS NATIONAL VERSION, THE BRAZILIAN GHG PROTOCOL PROGRAM. GASES INCLUDED IN THE ABOVE CALCULATIONS: CO2 (CARBON DIOXIDE); CH4 (METHANE); N2O (NITROUS OXIDE); HFCS (HYDROFLUOROCARBONS); PFCs (PERFLUOROCARBONS); SF6 (SULFUR HEXAFLUORIDE). IN THIS DOCUMENT, PRELIMINARY DATA IS PRESENTED THAT CONTRIBUTES TO THE TIMELY DISCLOSURE OF OUR ISSUES. TO CONSULT THE FINAL VERSION, PLEASE REFER THE GHG PROTOCOL PUBLIC EMISSIONS REGISTRY.

EM-MD-120A.1 ATMOSPHERIC EMISSIONS OF THE FOLLOWING POLLUTANTS: NOX (EXCLUDING N2O), SOX, VOLATILE ORGANIC COMPOUNDS (VOCs) AND PARTICLES (PM10)

JUSTIFICATION	Compass’ current inventory only includes GHG emissions regulated by the Kyoto Protocol (CO2, CH4, N2O, SF6, PFCs, and HCFCs) and regulated by the Montreal Protocol (CFCs and HCFCs). Therefore, NOx, SOx, volatile organic compounds, PAHs and particulate matter are not monitored.
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ECOLOGICAL IMPACTS

SÃO PAULO REGASIFICATION TERMINAL (TRSP)

EM-MD-160A.1 DESCRIPTION OF ENVIRONMENTAL MANAGEMENT POLICIES AND PRACTICES FOR ACTIVE OPERATIONS	During the year 2023, the premises established in environmental licensing were followed, through the Basic Environmental Plan (BEP), duly approved by the environmental agency, which establishes all the criteria and monitoring of each environmental program for the installation phase. The Operation Environmental Program for the terminal and ISO certifications are planned for the operation phase (2024).
EM-MD-160A.2 PERCENTAGE OF LAND OWNED, LEASED AND/OR OPERATED WITHIN AREAS OF PROTECTED CONSERVATION STATUS OR ENDANGERED SPECIES HABITAT	16%
EM-MD-160A.3 DISTURBED (IMPACTED) LAND AREA, PERCENTAGE OF IMPACTED AREA RESTORED	13.80 acres
EM-MD-160A.4 AGGREGATE NUMBER AND VOLUME OF HYDROCARBONS SPILLS, VOLUME IN THE ARCTIC, VOLUME IN UNUSUALLY SENSITIVE AREAS (USAS) AND RECOVERED VOLUME	There were no hydrocarbon spills.

COMPETITIVE BEHAVIOR

EM-MD-520A.1 TOTAL AMOUNT OF MONETARY LOSSES AS A RESULT OF PROCEEDINGS ASSOCIATED WITH THE FEDERAL PIPELINE AND STORAGE REGULATIONS

JUSTIFICATION	Indicator not applicable, since current operations are regulated by regulatory agencies in the states of São Paulo and Rio Grande do Sul.
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CRITICAL INCIDENT RISK MANAGEMENT

EM-MD-540A.1 NUMBER OF REPORTABLE PIPELINE INCIDENTS, SIGNIFICANT PERCENTAGE	COMGÁS			NECTA		SULGÁS		
	2021		2022		2023	2022		2023
Number of gas pipeline incidents reported	0		0		0	0		0
Corrective Action Orders (CAO)	0		0		0	0		0
Notices of Probable Violation (NOPV)	0		0		0	0		0
Total	0		0		0	0		0

EM-MD-540A.2 PERCENTAGE OF NATURAL GAS PIPELINES AND HAZARDOUS LIQUID PIPELINES INSPECTED	COMGÁS			NECTA		SULGÁS					
	2021		2022		2023	2022		2023			
Percentage of hazardous gas pipelines inspected	261%		300%		444%	195%		246%	11%		201%

[EM-MD-540A.3](#) NUMBER OF ACCIDENT RELEASES AND NON-ACCIDENT RELEASES (NARS) FROM RAIL TRANSPORT

Indicator not applicable, as we do not have rail transport operations.

EM-MD-000.A TOTAL TONS-KILOMETERS (TKM) OF NATURAL GAS, CRUDE OIL AND REFINED PETROLEUM PRODUCTS TRANSPORTED BY MEANS OF TRANSPORT	COMGÁS			NECTA		SULGÁS	
	2021	2022	2023	2022	2023	2022	2023
Volume of gas transported by means of transport (m³)							
Distribution pipeline	4,859,075,999	4,592,933,141	4,169,992,629	302,009,710	271,451,388	1,089,683,590	726,728,734
Volume of gas transported by means of transport (MMBTU)							
Distribution pipeline	181,715,632	171,762,645	155,945,873	11,294,307	10,130,161	40,751,069	27,108,565

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