

# COMPASS



**SUSTAINABILITY**  
REPORT

**2022**

# MESSAGE FROM THE CEO

## GRI 2-22

It is with great satisfaction that I present our third Annual Sustainability Report.

Founded exactly 3 years ago, in March 2020, Compass at that moment was a bold dream. A dream of a group of people who believed they could contribute to the transformation of the gas market in Brazil, its expanding and diversifying its offer, developing infrastructure and expanding its demand, bringing efficiency, security, flexibility and competitiveness to the Brazilian energy matrix. After these three years, I can say that this dream, although daring, is becoming a reality every day!

The year 2022 began in a challenging scenario, amid the global impacts of the war in Ukraine on the energy sector and after two years of the effects of the coronavirus pandemic on people's lives and on production chains.

At the beginning of the year, in January, we took over the management of Sulgás, the piped gas distributor in Rio Grande do Sul, the control of

which we acquired in 2021 after a privatization process conducted by the state government. We found a company with excellent human capital and great opportunities for growth. And the review of the company's business plan has already been delivering positive financial and operational results, with historic records reached in 2022, both in relation to the expansion of the pipeline network and the number of new customers connected.

Still in the distribution segment, in July, we finalized the acquisition of 51% of Gaspetro, at the end of the sale process of this asset by Petrobras. After repositioning the company, Gaspetro became Commit, which symbolizes the union between Compass and Mitsui, a Japanese conglomerate partner in the business. Commit has interests in 11 piped gas distributors in different regions of the country, including the control of GasBrasiliano, a local distribution company present in the west of the state of São Paulo. Since then, Commit has become a hub for disseminating best practices, promoting greater efficiency, safety and technical development among distributors. And the results are already showing.

In the first year of operation of Sulgás and GasBrasiliano, we carried out an inventory of these companies' greenhouse gas emissions, reinforcing the commitment to a safe and efficient energy transition.



**Nelson Gomes**  
Compass CEO

In August, we also celebrated the 150th anniversary of Comgás, our biggest distribution asset. A trajectory that is intertwined with the history of the city of São Paulo and the State's economic development. This year, Comgás broke yet another very significant record: it connected more than 155,000 new customers to its network of 21,000 km of distribution gas pipelines! There were, on average, more than 600 new consumers connected each working day. The Company also progressed on its path to reduce greenhouse gas emissions, with a 38% reduction in scopes 1 and 2.

We also revisited our business model and aggregated the infrastructure and commercialization fronts under a single segment, called Marketing & Services.

In this segment, we made progress in the construction of the São Paulo Regasification Terminal (TRSP), an investment of approximately BRL 1 billion in the Baixada Santista region, bringing energy security and a new alternative for supplying natural gas to the state of São Paulo and Brazil, with security and flexibility for free and captive markets. We also evolved in the small scale project, which will offer tailor-made solutions for customers in the gas market in alternative modes to the distribution gas pipeline network. Finally, we continue with the licensing process for Route 4, a pipeline to bring natural gas from the pre-salt layer, which will allow expressive volumes of this clean, efficient and safe energy source to reach the Brazilian market from offshore production fields, expanding, once again, the supply of gas to the domestic market.

Almost BRL 9 billion in investments we have committed in the Brazilian gas market in these first three years of operation. And all this evolution of the asset portfolio led us to revisit our ESG strategy as well.

We carried out a broad materiality process through consultation with internal and external

stakeholders, with the active participation of our business teams and the executive board to define our new sustainability pillars. They are: 1. Enabling a safe and efficient energy transition, 2. Developing people and society 3. Promoting a broad, transparent and competitive gas market. We also defined nine public commitments by 2030 that you will learn about in this report.

Our ESG practices yielded very relevant recognition in our businesses, such as the Melhores do ESG award from Exame magazine; the inclusion for the 3rd consecutive year in the Bloomberg Gender Equality Index; and the American Gas Association (AGA) Safety Excellence Award for the 14th straight year. I also highlight two major achievements: the A- grade in the Carbon Disclosure Project (CDP), which places us among the leaders in the sector in the climate change agenda; and the milestone of 36% of leadership positions being held by women in our businesses.

What was a dream in 2020 is becoming reality every day, through the hands of our employees, partners, suppliers, and almost 3 million customers! And through these same hands, we will continue to move forward, with the non-negotiable commitment to maintaining people's health and safety in our operations.

**Nosso Norte**, which incorporates the values and behaviors of our culture, is increasingly strong and disseminated in our businesses. We are proud of what we have achieved so far and we are ready to continue our journey of promoting a broader, more diversified, efficient and competitive Brazilian gas market!

I invite you to learn more about this trajectory through this report.

Have a great read!!!

**Nelson Gomes**  
Compass CEO

# COMPASS

**1.**

COMPASS

**2.**

OUR ESG STRATEGY

**2.1**

ENABLING A SAFE  
AND EFFICIENT  
ENERGY TRANSITION

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DEVELOPING PEOPLE  
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PROMOTING A BROAD,  
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ATTACHMENTS

Letter of assurance

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1.

# COMPASS

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

# Compass

The gas market in Brazil is gradually opening up and has been progressively adapting to the changes brought about by the New Natural Gas Law (Law 14.134/2021), regulated by Decree 10.712/2021, which establishes a milestone for the sector in the country by defining rules in areas such as transportation, storage and production.

The Cessation of Conduct Term of Commitment (TCC), signed in 2019 between Petrobras and the Administrative Council for Economic Defense (CADE - Brazil's antitrust authority), with a view to reducing the company's dominant participation in the sector, also brought advances in this regard, especially in transport and gas distribution.

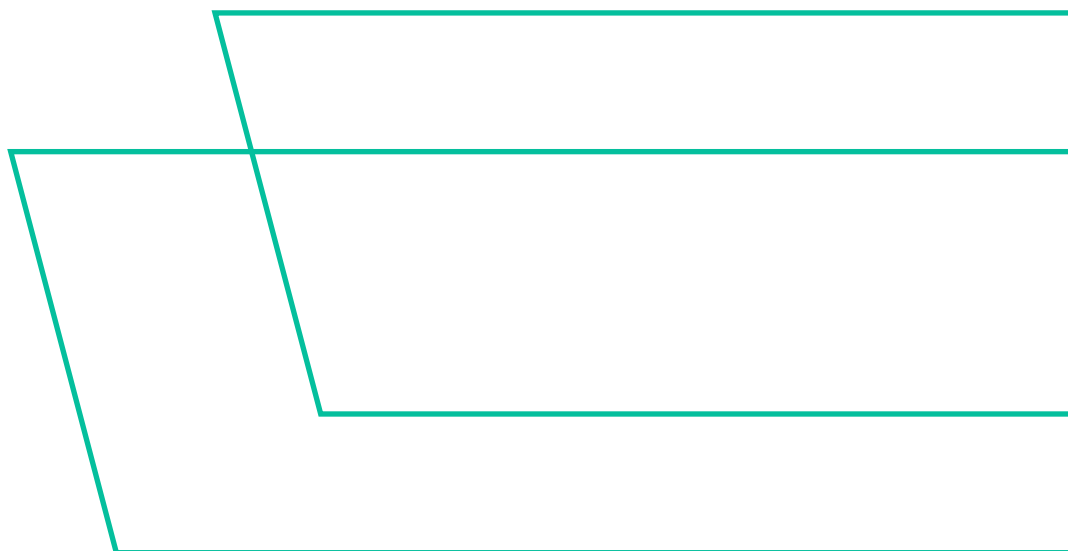
The ongoing transformation directs the business towards a more competitive reality. Compass is well positioned for the challenges and opportunities arising from this process.

Our story began in 2012 with the acquisition of Comgás by Cosan. Since then, we have created a winning business model for the distribution company, which made it possible to expand the number of customers from 1.2 million to 2.3 million, and the expansion of the distribution gas

pipeline network from 9.3 thousand kilometers to 20.4 thousand kilometers serving 95 municipalities in the state of São Paulo.

Based on all the knowledge and experience in managing Comgás, we created Compass in March 2020, with the aim of offering options for an increasingly free gas and energy market in Brazil. In almost three years of existence, we have already invested or committed to investing approximately BRL9 billion in the Brazilian natural gas market. Compass' business strategy has evolved and from now on, our operations will be grouped into two segments: **Gas Distribution** and **Marketing & Services**.

The first segment includes piped gas distribution operations. Compass currently has interests in 12 local distribution companies (LDCs) and manages these businesses through two vehicles: **Comgás**, the largest natural gas distributor in the country, and **Commit**, a joint venture between Compass and the Japanese conglomerate Mitsui. Among the assets managed by Commit, we have Sulgás, the control of which was acquired by Compass in early 2022, and GasBrasiliano directly controlled by Commit.



The second segment, Marketing & Services, includes businesses with the objective of originating and selling natural gas, with a view to creating an efficient and competitive alternative for Brazil, supplying customers in the captive and free markets connected to the distribution

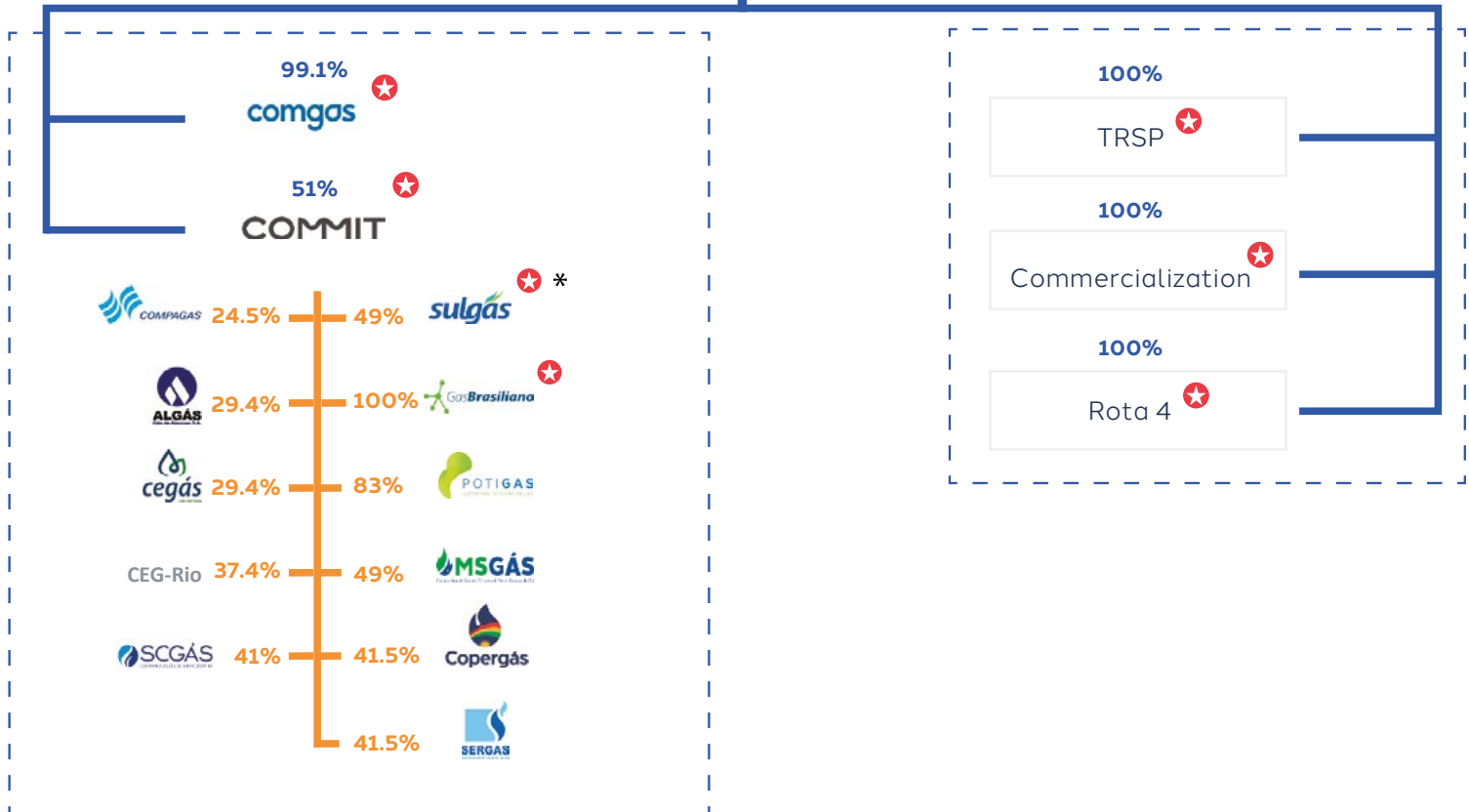
network and consumers not connected (off-grid) through other modes. In this segment, we have the Commercialization company, TRSP (São Paulo Regasification Terminal) and Route 4, a gas pipeline project for the flow of pre-salt gas in the licensing phase.

### Organizational structure

# COMPASS

## Gas Distribution

## Marketing & Services

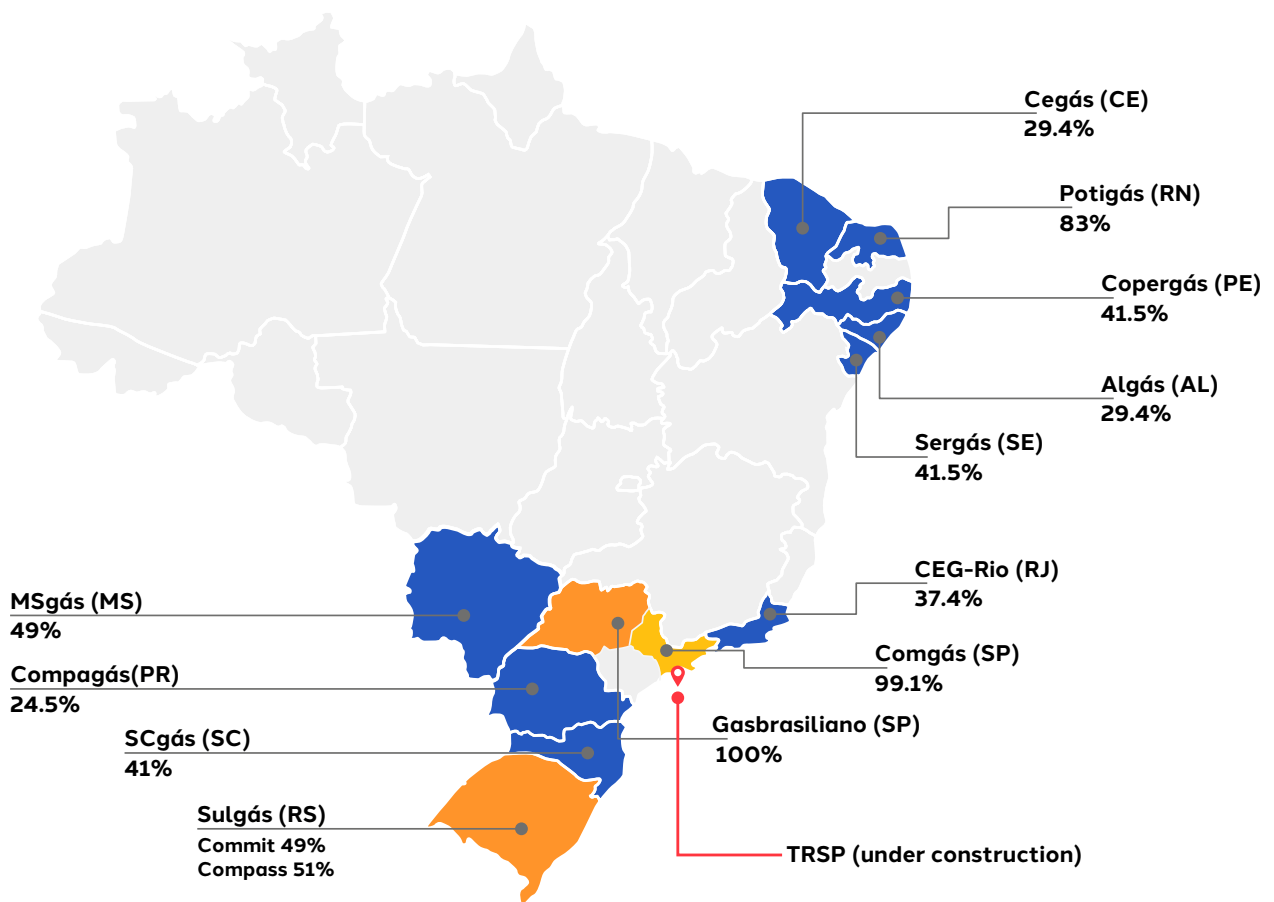


★ Compass Controlled Assets  
 % referring to Compass' stake in the company's capital  
 \*51% of Compass

# Main operations

GRI 2-6

<b>3 million</b> customers serviced	<b>31 thousand km</b> extension of the distribution pipeline network	<b>27 million* m<sup>3</sup>/day</b> volume of natural gas distributed
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- Compass-controlled piped gas distribution company
- Non-controlled piped gas distribution company
- Comgás (Compass controlled asset)
- 📍 São Paulo Regasification Terminal (TRSP)

\*thermoelectric volume is not considered



# The purpose that guides us

GRI 2-23, 2-29

**What moves Compass is to create an increasingly free gas and energy market.** We do this anchored in our values: **courage, authenticity, performance, collaboration, diversity, empathy, ethics, safety and governance.** The customer is always the starting point and, looking to the future, we focus on delivering concrete results, always with positive impacts.

After detailed work with our employees and leaders, Compass established its cultural advisor in 2020. This is **Nosso Norte**, which took steps forward in 2022: it became more detailed and was disseminated among the company's new assets.

Three principles underlie **Nosso Norte: Always Bold, Always Connected, Always Transparent.**

They synthesize the spirit that permeates our business: we are not afraid to think in new ways, we act together and respect differences and we are always committed to ethics and safety. In January, the Nortear culture group was created, which aims to guide and engage the company so that there is a continuous evolution of both people and culture itself. It is made up of employees who contribute to the implementation of our culture, encouraging behaviors defined as desirable and spreading our values.

## Nosso Norte

### MOVED BY

Creating options towards an increasingly free gas and energy market

**ALWAYS BOLD**  
 Courage  
 Authenticity  
 High Performance

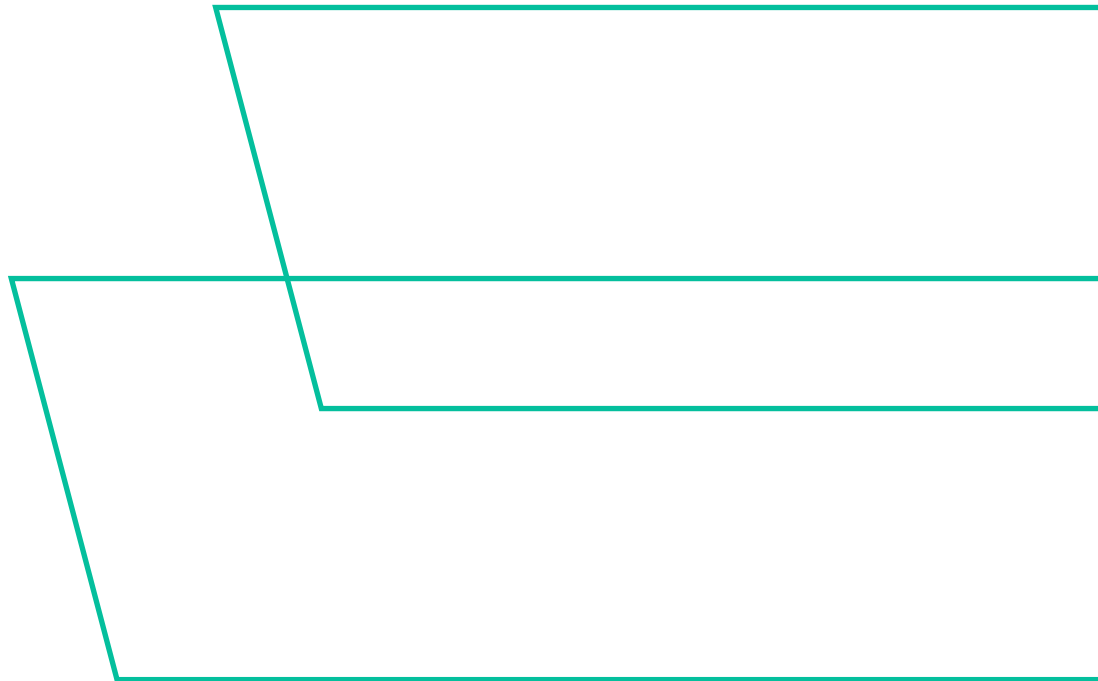


**ALWAYS TRANSPARENT**  
 Security  
 Governance  
 Ethics

**ALWAYS CONNECTED**  
 Empathy  
 Diversity  
 Collaboration

There are the nine essential values that guide our actions:

- **Courage**, which helps us explore unknown routes.
- **Authenticity**, which we are proud to maintain and encourage in those who work with us.
- **Empathy**, putting ourselves in the other's shoes in a genuine and respectful way.
- **Ethics**, based on which we maintain our commitment to our values and principles in our work relationships and with society.
- **Diversity**, committed to building a diverse and inclusive environment and, thereby, boosting our value generation.
- **Governance**, the constant search for excellence in the controls, policies and procedures that contribute to the management of our businesses.
- **Safety**, the care we dedicate to our surroundings, looking after the company's assets, information and image without ever neglecting the physical and mental protection of everyone who accompanies us.
- **Collaboration**, proactively contributing to the growth of people and the company.
- **High performance**, consistently, fully and collectively delivering results.





## 2. OUR ESG STRATEGY



# ESG Strategy

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

Throughout 2022, Compass promoted a review of its materiality, based on it, reformulated its ESG strategy and commitments for 2030. At the origin of this movement was the need to rethink future directions after the expansion of the company's business portfolio which, between 2021 and 2022, incorporated Sulgás, Commit and started the implementation of the TRSP that will come into operation in the second half of 2023. An extensive work of mapping, consolidating and proposing both new commitments and the expansion of the existing ones. In December 2022, the new ESG strategy was approved by the executive board and the Strategy and ESG Committee linked to the Board of Directors.

The process began with the definition of a team made up of 15 representatives from the leaders of each of Compass' businesses. The mission of this working group was to monitor all steps of the process, which had four main steps.

In the first, a stakeholder map was constructed. More than 40 of them were listed, including shareholders, senior management, internal stakeholders, business partners, suppliers, investors, customers, regulators, competitors and peers. Through secondary research and interviews with leaders of industry associations, the federal, state and municipal governments, the financial sector, customers and investors, demands and

key themes were identified, always relating them to the sector in which Compass operates, energy and natural gas.

From that point of view, a map emerged comprising 17 material topics and 68 subtopics relating to all of the company's businesses. A first element of materiality took shape: the maturity analysis, that is, the definition of the main expectations of the stakeholders in relation to these 17 material topics raised.

In a second stage, a benchmark study was carried out to assess the best market practices and understand which of them could be added to the vision of the future established by Compass. The third stage was dedicated to advancing in the internal diagnosis. The focus was directed at each of Compass' businesses to understand the level of maturity of each one of them in relation to the 17 material topics found and, based on this assessment, construct an analysis of gaps linked to market demands.

The fourth and final stage was the definition of the strategy itself, with the consolidation of the seven main material themes, based on which three pillars of action and the nine commitments assumed by Compass until 2030 were defined. All stages of the process were monitored, discussed and approved by the company's executive board.



As of 2023, Compass' ESG strategy will rely on three pillars:

**ENVIRONMENTAL**



**ENABLING A SAFE AND EFFICIENT ENERGY TRANSITION**

We are committed with a transition to a cleaner and more sustainable energy matrix and we believe that natural gas is a fundamental ally for this process to occur efficiently and safely.

**SOCIAL**



**DEVELOPING PEOPLE AND SOCIETY**

We care for our people and the communities where we operate. We promote a diverse, inclusive and safe environment for the development of our employees and society as a whole, through our operations and partnerships with third parties.

**GOVERNANCE**



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

The natural gas market in Brazil has been undergoing a gradual opening process. Promoting a more competitive and efficient market and adopting the best governance practices in our business is our commitment.

**MATERIAL TOPICS**

- Climate change and energy transition
- Energy efficiency and security

- Responsibility and positive Social impact
- Diversity, equity and inclusion

- Ethics, compliance and corporate governance
- Value generation and distribution

HEALTH AND SAFETY OF PEOPLE AND OPERATIONS

**2030 COMMITMENTS**

- Achieve carbon neutrality (Net Zero) in scopes 1 and 2 in the distribution business
- Leading gas distribution from renewable sources in Brazil
- Boost the use of gas in the national transport matrix by replacing more polluting fuels

- Achieve 50% diversity in leadership roles
- Continually seek zero accidents in our business operations
- Define in 2023 a methodology for measuring the impact of social projects and partnerships and the target of impacted people

- Promote the free gas market in Brazil
- Expand supply alternatives and the number of consumers with access to gas in Brazil
- Adopt and promote the best Management, Control and Sustainability practices in all our businesses





## ESG principles and our business

ESG practices permeate our organization from the beginning. Our history has been built on pillars related to responsible management of the environment, social responsibility and good governance.

By distributing and, soon, starting to supply a cleaner and less polluting energy source, we promote the reduction of carbon emissions and contribute, directly and indirectly, to improving mobility conditions and energy security in the country.

The biomethane market development should help make the Brazilian energy matrix cleaner and, with a focus on this objective, we have been mapping the potential for renewable gas in our concession areas. By promoting these studies and analyses, we design the best business models to enable the delivery of this clean and renewable energy source.

In the social aspect, we help to promote the development of the regions where we operate. The arrival of natural gas is proven to be an inducer of industrial development and, as a consequence, of improved living conditions. It boosts both the generation of jobs and taxes which, in turn, result in benefits for the community. In other words, the positive impact is linked to the very nature of our operations.

The replacement of fuels such as diesel oil, fuel oil and liquefied petroleum gas by natural gas also contributes to improving air quality in cities and reducing the emission of local pollutants such as particulate matter, as well as reducing emissions of greenhouse gases. Natural gas has the lowest emission factor\* of greenhouse gases, compared to other fossil fuels, in the various sectors in which it can be used. The natural gas emission factor is around 56 tCO<sub>2</sub>e (tonne of carbon equivalent) for each unit of energy (TJ - terajoule). Coal coke, for example, emits around 107 tCO<sub>2</sub>e for each TJ, diesel oil around 74 tCO<sub>2</sub>e for each TJ, gasoline around 63 tCO<sub>2</sub>e for each TJ and, finally, Liquefied Petroleum Gas (LPG) emits around 63 tCO<sub>2</sub>e for each TJ.

When the subject is governance, Compass' policies follow the standards established by category A of B3. This includes maintaining a compliance program and a code of conduct, establishing risk management and conflict of interest policies and having an ethics channel, among other initiatives. In addition, we made an ambitious commitment on diversity to move forward on the topic in the coming years.

In the next chapters, we present how we manage material issues and the performance of Compass and the business.

*Ipiranga Museum supported by Comgás*



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



## 2.1

# ENABLING A SAFE AND EFFICIENT ENERGY TRANSITION

# Climate change and business resilience

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

One of the main issues related to climate change is how to produce more energy without increasing greenhouse gas (GHG) emissions. Natural gas may provide the answer. It is a much less polluting energy source with wide and diversified use – it feeds industries, serves domestic and commercial consumption, generates energy in thermoelectric plants replacing coal and fuel oil and is a fuel solution for transport, becoming an alternative to diesel oil in the heavy fleet and gasoline in the light fleet.

Compass’ strategic pillar is to **enable a safe and efficient energy transition** and has ambitious goals to pave the way in this direction. In 2022, in our second year of reporting, we were recognized for our leadership in climate change, achieving the CDP A- score. This result reflects the evolution of the management and governance maturity of the climate agenda within the company. The average score of the Oil & Gas sector and companies in South America was C.

By 2030, we want to reach the NetZero level in scopes 1 and 2 of greenhouse gas (GHG)

emissions in our piped distribution businesses. Comgás continues with the commitment assumed in 2020 to achieve carbon neutrality (scopes 1 and 2) in 2025. To get there, in 2022 we carried out the first inventory of GHG emissions from Sulgás and GasBrasiliano, the newly acquired distributors. The process of mapping emission sources follows the guidelines of The Greenhouse Gas Protocol, and its national version, the Brazilian GHG Protocol Program. The emissions inventory is the main tool for measuring and managing the company’s GHG emissions and helps us identify opportunities to reduce emissions in line with our commitment to achieve carbon neutrality by 2030.

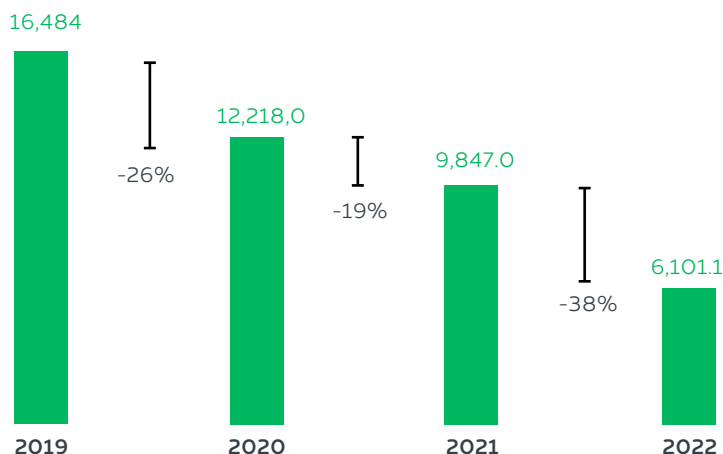
In 2022, we again received the gold seal from the Brazilian GHG Protocol Program for the quality of the GHG emissions report, which reinforces our commitment to transparency and management of the issue. All these standards of excellence in management are being extended to the distributors recently incorporated by Compass.

Fossil GHG emissions (tCO2e) in 2022	COMGÁS			GASBRASILIANO	SULGÁS
<b>Scope 1 GRI 305-1</b>					
Stationary combustion	245			0.7	0.0
Mobile combustion	871.9			84.0	82.3
Fugitive emissions in the natural gas distribution network	4,979.8			1,717.0	1,315.8
Other fugitives	4.4			116.7	4.2
Solid waste and liquid effluents	0.0			0.3	0.4
Land use change	0.0			0.0	0.0
<b>Total</b>	<b>6,101.1</b>			<b>1,918.7</b>	<b>1,402.7</b>
<b>Scope 2 GRI 305-2</b>					
Electricity acquisition (Location)	220.8			37.2	8.5
<b>Total scopes 1 and 2</b>	<b>6,321.9</b>			<b>1,955.9</b>	<b>1,411.2</b>
<b>GRI 305-4 GHG emissions intensity (tCO2e)</b>					
	COMGÁS			GASBRASILIANO	SULGÁS
	2020	2021	2022	2022	2022
Intensity of greenhouse gas emissions (tCO2e/km of distribution network)	0.64	0.57	0.30	0.91	0.96

\* The accounting of emissions, emission factors and the greenhouse gases warming potential follow the Greenhouse Gas Protocol Program and its national version, the Brazilian GHG Program



## Comgás - Reduction of scope 1 GHG emissions (tCO<sub>2</sub>e) GRI 305-1



Since 2019, Comgás has already reduced 63% of scope 1 emissions.

The incorporation of a 100% renewable energy source, **biomethane**, into Compass' portfolio is another step towards offering energy with lower emissions. One of our commitments for 2030 is to lead the distribution of renewable gas in Brazil. To honor it, we support advances in

building a model that makes it possible to make connections between biomethane producers and the distribution pipelines.

GasBrasiliano took the lead with the inauguration of the Sustainable Cities project.

## Sustainable Cities Project

### GRI 302-1

Inaugurated in December 2022, it is the first exclusive distribution pipeline network for biomethane in Brazil. GasBrasiliano is responsible for building the gas pipeline and distributing the product, and Usina Cocal for producing up to 25,000 m<sup>3</sup>/day of biomethane. Located in the São Paulo municipalities of Presidente Prudente, Narandiba and Pirapozinho, the project has 51 km of steel piping, for interconnection between the supply source (Usina Cocal - Narandiba) to the consumer market (Pirapozinho and Presidente Prudente) and another 14.3 km of piping to connect industries, businesses and fuel stations located in the urban areas of Presidente Prudente. The total investment in the project was BRL 180 million, with GasBrasiliano responsible for BRL 30 million.



Sulgás, after signing the first contract for the acquisition of biomethane in December 2021, in 2022 made a request for proposal for the acquisition of renewable gas and signed a second contract under evaluation at the Regulatory Agency.

Another front worth mentioning is Plugue, Comgás' open innovation platform that operates in strategic areas: Digital Construction, Clean and Renewable Energies, Energy Efficiency, Volume and Profitability and Cities of Tomorrow. Topics such as decarbonization trends and technologies, the biomethane and hydrogen markets, and sustainable logistics are examples of challenges that connect startups and partners in the largest R&D and Innovation sector network in Brazil.

The **growth in new customer connections** achieved in 2022 by the companies that make up Compass should not be seen only from an economic and operational perspective. The achievement also has a positive impact on the environment. By adding thousands of new connections to its distribution network, the company expands access to a more sustainable energy source and even collaborates to minimize emissions from transporting Liquefied Petroleum Gas (LPG, or cooking gas) cylinders by diesel-fueled trucks. Natural gas, in turn, reaches the consumer through the distribution pipelines, in a cleaner and more efficient way, and without noise pollution.

Speaking of trucks, another front on which Compass is investing is boosting the **use of natural gas in heavy trucks fleets** – a measure that contributes to reducing GHG emissions from the transport matrix. Comgás developed a partnership with the Tupy MWM

engine company to start this movement in its own fleet: in December 2022, **the first Comgás truck with an engine running 100% on natural gas started to run in the city of São Paulo.**

We also established a partnership with the truck manufacturer Scania. The purpose is to make it possible for the use of natural gas to gain scale in heavy transport and, therefore, to have a positive impact on air quality in cities. Another important project is the expansion of blue corridors – long-distance travel routes along which cargo fleets can count on vehicular natural gas supply points. It is yet another incentive to promote beneficial changes in the Brazilian energy matrix.

The investments in the **modernization and maintenance of the pipeline network** is another factor that brings good results to our quest to reduce emissions. Comgás promoted the replacement of cast iron gas pipeline networks by polyethylene ones, which was completed in 2020. From this, and added to the continuous monitoring of the network through the actions of our Asset Integrity Management System, methane fugitive emissions have been reduced every year by the distributor. In 2022, the highlight was the standardization of laboratory collection methodology at Comgás, which is carried out to guarantee the quality of natural gas and the required percentage of odorant. During the year, 100% of samples collection were carried out via bag, reducing the need to “purge” natural gas in the atmosphere by 4.5 minutes per collection. **This action was responsible for a 32% reduction in fugitive GHG emissions.**

We believe that natural gas is essential to build an energy matrix that is increasingly sustainable and better prepared to face the context of climate change. Natural gas is not just a transition energy source, but a source that guarantees the country's energy security in the long term.

Comgás' first CNG truck







*Planting of 150 trees in celebration of Comgás' 150th anniversary.*

## GRI 201-2 climate risks

Aligned with the recommendations of the Task Force on Climate-related Financial Disclosure (TCFD), we initiated a study to contribute to the business climate strategy by assessing the vulnerability of our operations to climate risks and identifying opportunities.

The study, which will be completed in 2023, considered the IPCC AR6 (2021) Shared Socioeconomic Pathways climate scenarios, aligned with the objective of limiting global warming to 1.5°C by 2050.

The result of this study will make it possible to develop strategies based on risk mapping and management, in addition to capturing opportunities related to climate change.

To manage climate risks, damage contingency strategies are implemented to prevent severe impacts and guide alternative plans.

In 2022, Compass obtained the A- score in the CDP, becoming part of the group of leading companies in climate change in the sector<sup>1</sup>.



1. The complete response to the questionnaire can be accessed at <https://www.cdp.net/en/responses/3692>

## Biomethane - a renewable alternative GRI 302-1

Biomethane, obtained both from by-products of the sugar and ethanol industry and from urban waste and sanitation, is a 100% renewable energy source, which is equivalent, in energy efficiency, to natural gas of fossil origin. Like natural gas, biomethane can be used in residential, commercial and industrial consumption, in energy generation and as fuel for vehicles, a renewable alternative that reduces carbon emissions. The regulatory modeling of the connection of biomethane production to the distribution gas pipeline networks is still evolving, but consumers have already shown great interest in this renewable energy source, mainly industries and heavy transport fleets. Expanding distribution pipeline networks is also expanding the scale of the biomethane market in the future.







## 2.2

## DEVELOPING PEOPLE AND SOCIETY

People – our employees, consumers and the communities where we operate – are central to our business. Compass works to keep its teams engaged, productive, healthy and safe and, at the same time, invests in projects and initiatives that create positive impacts in the cities where it is present.

In total, we are more than 1,500 employees, distributed among the businesses where we hold a controlling position, who together contribute to the purpose of creating options for an increasingly free gas market. The increase in the number of the employees compared to previous years is due to the integration of Sulgás and GasBrasiliano as detailed in the table on page 71. We also have several partners, around 3,500 people, who are fundamental to achieving our results, working mainly in network expansion and customer connection and operations support. [GRI 2-7, 2-8](#)

#### **Attention to the organizational climate and engagement**

This year, we activated our 2022-2023 Climate Plan. As of May, we started a series of climate surveys in the corporate areas and in our businesses. Components such as engagement,

well-being, focus on talent, engaging leadership, compliance, governance, culture and diversity were evaluated. By the end of 2022, the results showed a score of 8.5 and a favorability of 93.46%. This high engagement rate (8.9 on average) is a great highlight across the company and indicates that people are highly connected with the organization.

### **Attraction, retention and development**

#### **GRI 3-3**

#### **New ways of working**

In 2022, Comgás inaugurated its new headquarters in São Paulo, in the Itaim Bibi neighborhood. At the same time, it remodeled its offices in Campinas, where technology initiatives and other areas of the company are concentrated. In full operation, the two structures now work as true hubs for employees.

## **A new headquarter for a new moment**

The new Comgás office in Campinas (SP) was reopened in 2022. The new space (COI - Centro Operacional do Interior (Inland Operational Center) brings together Plugue, the Control Center, the Crisis Room and Data Management that together provide agility, security and efficiency for our customers.



## Smart succession

The succession plans designed by Compass were put to the test in 2022. The company was already mapping out leaders in a planned and structured way and preparing them to assume new positions in the future. With the acquisition of Sulgás and the structuring of Commit, new positions had to be filled, including three CEO positions.

The agenda was equally challenging due to the fact that, when professionals moved to new positions, it was necessary to fill, in an orchestrated way, the roles that these executives occupied until then. At the end of the process, conducted by the People and Culture Department, we proved that our succession planning had been well done: 83% of positions were filled in house talents, in line with our purpose of employee development.

This movement, in addition to promoting internal resources and reinforcing the company's governance, contributed to enriching the teams in terms of diversity and inclusion. A good example was Sulgás, which after the acquisition and governance adjustment, has 50% of its C-Level staff made up of women.

## People training and development GRI 3-3, 404-2

Internally, Compass maintains activities, courses and workshops that take place in a hybrid way – partly face-to-face, partly online. They are aimed at all employees and focus on developing people and strengthening the ESG pillars, paving the way for succession processes and contributing to the strengthening of a high-performance culture. In 2022, we established goals aligned with the company's strategy and monitored the performance of employees in relation to them, following our Performance Management policy. These targets were monitored and revised throughout the year and the results are being assessed.

Throughout 2022, training was implemented on governance, LGPD (General Data Protection Law) and information security.

Comgás has developed the following training programs to improve employee skills:

- **Liderando:** training all leaders in Comgás attitudes.
- **Decola:** training potential leaders in leadership attitudes.
- **Virei líder e agora:** training new leaders who assumed leadership positions less than 1 year ago.
- **Internship program:** training for interns with most of them being hired.
- **Online training:** focus on compliance and ethics, integration track, new ESG track and area-specific content.



## Minha Chance Program

The initiatives to train and develop people cover all levels of employees and even extend beyond the company's environment. An example: since 2021, **Comgás has been carrying out extensive training work for gas operators.** In partnership with Centro Paula Souza, the institution that manages technical schools in the state of São Paulo, and through its Minha Chance program, it invests in free courses and trains new professionals to assume this essential role in the segment in which we operate. **So far, three classes have graduated** and a fourth is in progress, **one of which was composed exclusively of women**, helping to increase female inclusion in this field of work that is historically associated with the male universe. **More than 100 students graduated and around 40 were hired by Comgás and its partners.** For 2023, the creation of a new course is planned, that of Gas Plumber. The proposal is to train professionals to work in residential installations.





## Diversity, equity and inclusion

GRI 3-3

### Evolution in diversity, equity and inclusion

We are committed to integrating minorities and underrepresented social groups, thereby both reflecting the composition of society more evenly and expanding the pool of internal talent, which results in benefits for the business itself. This happens at all levels of activity. Diversity is also present on our Board of Directors – one of its chairs is occupied by a race representative, another by an LGBTQIA+ representative.

A significant part of Compass' leadership positions are occupied by women, reaching relevant numbers in its businesses. At Comgás, the percentage is 43%, and at C-Level this percentage rises to 50%. Sulgás has 50% female leadership at C-Level and 31.5% if we consider other leadership positions. At GasBrasiliano, 32% of leaders are women. Considering Compass as a whole, we have 36% of leadership positions occupied by women.

Comgás' **40+ Program** attracted women over the age of 40 who, almost always for reasons related to motherhood, chose, at some point, to leave their careers aside.

In the PCD (persons with disabilities) universe, we have reached a stage beyond legal obligations. We have a total of 31 people. Our current mission is to invest in training and career development for these employees.

The diversity and inclusion journey begins with the knowledge that a company has of its own teams. And, as we have recently incorporated new distribution companies into our structure, we are carrying out a process of mapping people in these organizations. From there, the proposal is to follow the path previously taken by Comgás: establishing committees and working groups on diversity and inclusion, opening dialogues on these issues, promoting training and acting intentionally to make the environment at Compass and more inclusive, as we believe that the diversity of people and ideas helps bring the best results.

In 2022, we implemented the Comgás 40+ Program to attract more women over the age of 40.





## Health and occupational safety

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

### Occupational health and safety in focus

Concern for the health and safety of people is a fundamental pillar of our operations. We follow all the necessary assumptions both to ensure the safety, physical and mental health and social well being of the people involved in our value chain, as well as to guarantee the steady and risk-free delivery of gas to our customers. Compass' businesses follow it's Asset Safety, Health, Quality and Integrity Policy, determined to ensure the safety and health of employees, customers, people and communities involved or affected by our operations. The measures and tools adopted to achieve this objective include:

- registration of occupational health and safety risks;
- registration of environmental risks;
- preliminary risk analysis (APRs);
- work permits (PTs) by a duly qualified professional;
- analysis of failure modes and qualitative effects;
- failure mode analysis and quantitative critical analysis;
- cause and effect and bow tie diagrams;
- risk identification and quantification tool;
- threat and operability studies;
- communication and engagement through, meetings and safety alerts.

Comgás has a Management System for Safety, Health, Environment, Quality and Asset Integrity that complies with internationally recognized references: ISO 45.001 (Occupational Health and Safety), ISO 14.001/2015 (Environmental Management), ISO 55.001/2014 (Asset Management) and ISO 31.000/2018 (Risk Management – Principle and Guidelines).

We have Occupational Safety teams that, through periodic visits, carry out risk analysis in all our activities. Professionals working in the field receive personal protective equipment (PPE) and specific training for their activities, all in accordance with applicable regulations. These employees also undergo training and recycling in safe driving, since a relevant part of our teams use vehicles as a work tool.

Safety, health and environment training is offered to employees in all our businesses, measures that aim to increase the safety of our processes, encourage the correct execution of activities and minimize damage and operational incidents.

Comgás, the distribution company that has been under our management for the longest time, has an Occupational Safety Management System developed specifically for its operation. It was designed and implemented based on current legal requirements and regulations and undergoes continuous monitoring and updates, as well as an annual audit. In this way, it remains in accordance with the sector legislation and has permanent improvements.

At Commit, several movements were initiated during the year. Among them, we can mention those that focus on:

- building a data base for each company to build a baseline and define future commitments;
- map occupational and operational risks of greater potential;
- ensure the culture's evolution in occupational and operational safety;
- expand security initiatives to contractors and subcontractors;
- develop programs for leadership in occupational and operational safety;
- develop asset integrity management systems to ensure the absence of containment loss and the supply of natural gas.

During the period, the HSEQ (Health, Safety, Environment and Quality) plan for the São Paulo Regasification Terminal (TRSP) was also completed, which will start operating in 2023. Procedures and safety items were reviewed and specific risk analysis related to the project's highest risk activities were carried out.

All possible accidents that occur at our companies must be expressly communicated so that an investigation into their cause and effects can take place. Reports also help ensure that the risk matrix is properly updated.

### Our results in SSO GRI 403-9

All this care with occupational health and safety is reflected in results and recognitions. Comgás can be proud of **winning the Safety Achievement Award from the American Gas Association for 14 consecutive years**, which recognizes projects where safety is a priority. In 2022, we had a third-party accident with leave in the entire operation. Considering all of Compass' businesses, we had no accidents involving employees with leave in 2022.

### Care extended to partner companies

Care with safety, efficiency and quality is extended to our business partners. The **Excellence Program** created by Comgás, for example, reached its fourth edition, even more improved, in 2022. It is aimed at partners that provide services for the operation and construction of the natural gas distribution pipelines and monitors process performance indicators through audits.

At Sulgás, the elaboration of an Excellence and Qualification Program in similar terms is already underway. It will be addressed to service providers contracted by the company and will focus on performance. For 2023, there is also a plan to carry out HSE (Health, Environment and Safety) audits in partner companies in the operations.



### Relentless pursuit of ever-improving safety performance

In addition to all these ongoing actions, Compass established, in 2022, new initiatives and new commitments to be fulfilled throughout 2023. These include forming a Permanent Technical Committee on Asset Safety and Integrity; carry out corporate emergency response simulations; and developing the Safety Thermometer tool, which will help raise the bar on safety both at Compass and its partners.

### Health initiatives GRI 401-2, 403-6

Among the benefits offered by Compass group companies to their employees and dependents, we can mention:

- 50% subsidy on the purchase of non-generic medications and 70% to 100% for generic ones (according to salary ranges) at Comgás.
- health plan and dental plan.

- subsidy of BRL 1,000.00 per year for the purchase of eyeglass lenses.
- benefit to stimulate physical activities.
- Employee Assistance Program, provided by the Amigo Program, which allows access by employees and their legal dependents to psychotherapeutic support, social assistance, judicial guidance and financial guidance, 24 hours a day, seven days a week, at no cost to the employee.
- access to the medical service for face-to-face consultations or teleservice for employees.

Other health-related initiatives undertaken by our businesses are the annual influenza immunization campaigns (extended to legal dependents) and the smoking cessation program with outpatient medical follow-up and full subsidy for any medications indicated for treatment.





## Operation security and integrity

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

### Operational and integrity

To minimize risks of loss of containment and shortages in the distribution of piped natural gas, Comgás maintains a robust Asset Integrity Management System (SGIA), anchored in international references and recognized practices, such as the British Standards Institution (BSI), Publicly Available Specification (PAS), Institute of Asset Management (IAM), Occupational Safety & Health Administration (OSHA) and the PSM Regulation 29 CFR 1910.119, ISO 31000, ASME B31.8S and ISO 55001 series.

The Asset Integrity area manages performance indicators, also with a view to prevention, detection, control and emergency response. There are two categories of indicators: Scorecard (SCR) and Critical Safety Element (ECS), considered the most relevant due to the potential to generate, in case of failure, a major event in accordance with Procedure PC-648 Operational Safety Culture. This culture is disseminated by Comgás, especially in operational areas through programs such as:

- Integrated Daily Conversations
- Communication Plan
- KPI of Critical Safety Elements
- Asset Integrity Plan
- Asset Integrity Commitments
- Operational Safety Training
- Awareness Campaigns
- Events and Forums
- Integration of New Employees.

The management of GasBrasiliano's assets is based on what is established in the risk management program for the piped gas distribution system and on the requirements of the Concession contract CSPE/002/99. Control measures are defined based on risk analysis studies inherent to the operation and its potential consequences on the communities that may be affected.

Security measures are implemented from the design stages of the infrastructures, covering materials and methodologies normalized to national and international standards. Critical assets are the target of a preventive and predictive maintenance plan, which focuses on guaranteeing supply and safety.

The monitoring of assets and their parameters is carried out by the Operational Control Center, which has a telemetry network installed along the pipelines that monitors parameters such as pressure, flow, temperature, cathodic protection and gas odor in real time.

In addition, actions are maintained aimed at preventing damage caused by third parties, including lectures, disclosure of records, campaigns and integration with public bodies for coordinated action in emergency cases.

The teams undergo annual training on how to respond to different types of emergencies and possible scenarios, carrying out service simulations in several municipalities.

Sulgás promoted a restructuring of the areas and responsibilities and with that an Asset Integrity Area was created. Among the initiatives in the new area are the new Damage Prevention Plan by third parties that carry out work close to the gas network and the Risk Communication Plan with the goal of reducing the number of damage occurrences to the gas network. It also carried out a review of the Emergency Action Plan, adapting actions to the new organizational structure. There was also a review of the Risk Management Plan focusing on special inspections of the distribution network prioritizing inspections that present the greatest risk potential and the Supervision of Maintenance Orders in compliance with the Maintenance Plan.

The development of piped gas distribution infrastructure and its safe operation provides numerous benefits for cities:

- Ability to generate jobs by hiring local professionals to carry out the undertaking and attracting companies to carry out the services;
- Training and professional qualification through the ability to stimulate the technical development of professionals in the impacted regions for the provision of services;
- Development of the local economy through the attractiveness of the industry, since business segments such as glass and ceramics require uninterrupted supply.
- Positive environmental impact arising from the availability of a clean, safe and efficient energy source, which contributes to a safe energy transition.

In addition, the companies' projects meet all environmental legal requirements, encompassing, therefore, the execution of environmental impact studies, risk analysis studies, archaeological impact studies, among others.

In addition, the contractual instruments for the execution of works and supply of materials include: (i) clauses of environmental requirements, quality management, as well as mechanisms that penalize non-compliance with these items; and (ii) clauses that prevent the use of slave labor and child labor. **GRI 203-2**



## Social investment

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

### Involvement with society

Compass businesses are proud to sponsor or support projects that benefit the cities where the company is present. All companies over which we have operational control invest consistently in the social agenda and are involved in the most diverse initiatives to support culture and professional training, improve the relationship between people and the environment and transform the communities with which we operate.

### GasBrasiliano's activities

GasBrasiliano supports the Ribeirão Preto Book and Reading Foundation; its main annual event being the **International Book Fair**, the second largest open-air literary fair in the country. More than 200 thousand people, among those who visit the fair in person and online, checked out,

in 2022, the more than 300 proposed activities. Still in the culture area, the company sponsors the **Alma, Academia Livre de Artes e Música**, an Institution aimed at musical education for children and teenagers. Around 350 students are assisted in the cities of Ribeirão Preto, São Joaquim da Barra and Guará.

In the sports world, support is directed to the **Jovem de Talento** project, which promotes the development of children and teenagers in socially vulnerable situations through basketball, managed by the Basketball Association of Araraquara (ABA). In November 2022, GasBrasiliano donated 80 computers to ABA – three were used at the institution itself and the rest was distributed among project participants and the Araraquara Apae.

*Delivery ceremony of 80 computers to Basketball Association of Araraquara ABA by GasBrasiliano.*







Pescar Project

### The range of Sulgás' actions

Sulgás has been a major supporter and enabler of the **Pescar Project** since 2008. Based in Porto Alegre, Pescar is a benchmark in socio-professional programs in Rio Grande do Sul, preparing young people aged 16 to 19 in socially vulnerable situations to integrate into the job market. During the course period, students are encouraged to develop as professionals and as citizens by learning to resolve conflicts and work in teams, to assume a leading role and to be responsible and committed, among others.

In addition to acting as one of the sponsors, Sulgás conducts, within the project, a free professional initiation course in the natural gas area. With an educational program developed by volunteers from the company itself, the initiative ensures professional training and preparation for the job market, grants benefits (such as a basic food vouchers, transport vouchers, meals and life insurance) and guarantees psychological support for young people and those responsible for them during the school year. After completing the program, the economic and social situation of graduates is monitored for up to two years.

Relevant socio-cultural and sports projects have also been embraced by Sulgás – more than 250 initiatives have already been supported through state and federal fiscal incentive laws, involving museums, films, web series, festivals, book fairs, musical shows and support for Olympic and Paralympic sports. In 2022, some of them were **Mistura Fina**, a series of shows with eclectic styles at Theatro São Pedro, in Porto Alegre; **Muda Mundo**, a combination of literature, theater and

workshops that took place in six schools in the cities of Viamão and Alvorada, and **Vozes Negras Importam**, a web series with eight episodes that tells the story and trajectory of eight black male and female singers in Rio Grande do Sul, registering its importance in the state's cultural life.

There are also projects focuses on the environment. The **Verde-Azul** project, for example, has already involved, over six editions, more than 3,000 people, including public school students, teachers and family members. It takes place both in Porto Alegre and in cities in the Rio Grande do Sul inland. The idea is to transform students who attend schools located in poor communities into multipliers of sustainable actions related to water resources and energy management, as well as disseminating basic concepts about natural gas and its benefits to the environment.





### Comgás' social investment focus

Among the many social and cultural initiatives supported by Comgás, the investments made in the restoration and modernization of the **Museu do Ipiranga**, a public heritage site in São Paulo, which, after an extensive, long and careful process of renovation was reopened to the public last September.

The company also supports projects that benefit education, health and the democratization of sports. In 2022, we support the public school Prof. doutor Camilo Marques Paula, in Indaiatuba-SP, through **Parceiros da Educação association**. The resources donated by Comgás were used for the recovery and literacy of students, continued training for teachers and the acquisition of pedagogical materials. The main purpose is to help raise the level of public education in São Paulo and provide quality comprehensive training to students, as well as valuing public school educators.

Throughout 2022, Comgás continued its partnerships with **Acorde**, an institution that promotes the development of children and young people through arts, cooking and sports workshops; with the **Reciclar Institute**, which promotes the professional qualification of young people in situations of social vulnerability in the city of São Paulo; with **Chef Aprendiz**, which uses cooking as the main tool to train and empower socially vulnerable young people, and with the

**Heleninha Institute**, which guarantees safe and free transportation for children and adolescents with cancer in the city of São Paulo to treatment facilities. In addition, Comgás started a collaboration with **Ceap**, a free vocational school that offers training and qualification for young people aged 10 to 18 in the after-school period of regular public education.

As of 2020, Comgás began to establish its volunteer program, **Transformadores Comgás**. Throughout 2022, the project, which encourages and provides opportunities for our employees to act as volunteers, was strengthened. Volunteer actions serve the population living in areas with economic, social and environmental vulnerability and bring together young people and adults, local residents and entrepreneurs from industry and commerce. There are campaigns connected to humanitarian themes relevant to the company, like enterprising gastronomy, intelligent architecture and society in motion, in addition to disclosures about the role of natural gas in energy transition, socio-educational actions in communities, distribution of materials and many other activities.

Chef Aprendiz Project



## The role of the São Paulo Regasification Terminal

The TRSP works started in 2021, but the involvement with the population of the Santos estuary area is much earlier. Since 2016, when the first evaluations for the execution of the project began, the teams have established contact with the local communities, initiating a active communication to map the needs of the region's population.

When the project's environmental impact study was completed, it was decided that the company would carry out 35 mandatory programs linked to the environmental licensing process and that three fishing colonies based in the Santos estuary would be monitored for environmental purposes. Compass, on its own initiative, decided both to establish other programs, in addition to those agreed in the licensing process, and to expand the group of fishermen analyzed, including four more colonies in the monitoring.

This monitoring of fishing colonies occurs daily, during the unloading of the catch. It is carried out by environmental monitors, often from the community itself, who were trained and hired to carry out this work. Fishermen participate on a voluntary basis, reporting the volume of fishing and the species caught. The information is consolidated and generates semi-annual reports, building an important database for the environmental management of the estuary.

The connection between TRSP and the colonies also occurs in other ways. Compass donated computers and printers to facilitate data management in these fishermen's associations and even designed a simplified system to archive information – until then, control processes were all done on paper. Another important initiative was to mediate the contact between the colonies

and the Brazilian Navy, responsible for granting the certification required for fishermen to receive closed insurance – assistance paid by the State during periods when marine fauna reproduces and fishing is prohibited. For a fisherman to be entitled to assistance, he must take a course and a test, which many failed because they did not have sufficient knowledge of mathematics and Portuguese. Thanks to the understanding established, fishermen were given access to the course and, consequently, to certification and the granting of benefits. Other measures were the elaboration, together with Sebrae (Brazilian Support Service for Micro and Small Companies), of a course on professionalization that clarified the benefits and obligations generated when becoming a professional fisherman, and of a booklet on the rights and duties of artisanal fishermen.

In parallel with the involvement with the fishing colonies, the TRSP team developed relevant actions with other communities. A major highlight is **Vila Ativa**, a voluntary project carried out in partnership with the **Elos Institute**, an NGO from Baixada Santista with extensive experience in managing impact projects in the region. It is focused on two axes: Territorial Development (with actions that encourage both socio-environmental education) and Youth Protagonism (aimed at teenagers and young adults, with initiatives to improve the future prospects of this population). An important detail: instead of imposing ready-made programs, there was a concern to map existing initiatives and talk to the community to understand the real needs of the inhabitants regarding social investment. Thus, it was often decided to leverage programs that were already under way and that had a high potential for impact – they just needed more support to take off.

*ELOS project*



Within the first axis, of Territorial Development, the following can be mentioned:

- **Costurando Sonhos**, a workshop to train seamstresses that gained more sewing machines, mentoring and the support of a designer hired to idealize clothing and accessories that could be sold and generate income;
- **Projeto Kings**, which offers free jiu-jitsu training, whose professionals and students involved were mentored and participated in thematic workshops;
- **Empodera Dance**, belly dancing classes associated with conversation circles to strengthen self-esteem.

In terms of youth protagonism, the central part of the program was the Elos Connection and Vila Siri, an action designed as a path involving a photography, filming and podcast workshop, development of projects related to the theme and final presentation of the results. Each stage had a three-day immersion, carried out in the form of a trip, as well as lectures, documentary screenings and weekly meetings to strengthen skills.

In addition to all these initiatives, it is worth mentioning the construction of **Cantinho da Felicidade**. After previous discussions between the inhabitants of Vila dos Pescadores and the choice of space –previously deteriorated–, a joint effort put up an area for leisure, sports and socializing that has already become a meeting point for the community. TRSP contributed with the organization of the initiative and with the supply of materials and equipment to set up the area.

Other very important actions were training in environmental education for teachers at Baixada Santista – with workshops and provision of specific teaching materials and with certification valid as training – and the specific environmental education program for TRSP construction workers – posters, knowledge tests, games and workshops were carried out to clarify and engage workers regarding care for the environment.

A final highlight is the work carried out on **Ilha Diana**, an insular community that can only be accessed by boat. The proposal was to improve the management of the waste generated and, among other measures, there was training and qualification of residents, the construction of composters (one for each family), the provision of dry matter and seedlings that could be fertilized with the material obtained from composting and the reorganization of the existing garbage cans on the island, which are now suspended and have a more protected closure. In this way, organic waste is no longer disposed of improperly and carried away by high tide, polluting the waters of the estuary.

This comprehensive set of TRSP-related projects and activities demonstrates the commitment with which Compass has been engaging with the communities surrounding its terminal. We are aware of the positive impact that the list of social projects can bring to the region and we decided to go beyond the requirements of the licensing bodies, leaving an even more solid legacy for the Santos region.

*Cantinho da Felicidade*





# Service quality

## GRI 2-29

### Customer centricity and service channels

Aligned with the culture of placing People at the Center, Comgás reinforces customer-centeredness as one of its strategic objectives. With this, we advance in the digital transformation, in the search for an Innovative, Simple, Safe and Reliable service. Along this path, we invest in new processes, solutions and technologies, always considering the best customer experience.

The service channels are:

- **Virtual Comgás** – purpose of offering digital information and services to the clients, ensuring a positive customer experience on the Web and App. (45 services)
- **Cris (virtual attendant)** – focused on solving the customer's problem before reaching the attendant.
- **Human** – transformation of the call center into a core center with resolute and consultative service.
- **Predictive communication and contact** – with Relationship Rules aimed at active communication to anticipate our customers' needs.

### Relationship actions focused on digital convergence

The different relationship channels were improved for quick and effective resolutions and assistance. For example, in 2022 it focused on continuous improvement and systemic enhancement of the Comgás Virtual platform, currently the main digital customer service channel. Investments in virtual relationship channels are aimed at efficiency gains for Comgás, and more convenience for consumers, with agility in responding to the demands received.

We continue to accelerate our strategy of prioritizing low and medium complexity services in our digital solutions.

Among Comgás' investments in digital channels, in 2021 the virtual assistant, Cris, was created, which can be accessed through chat on Virtual Comgás, by voice on our telephone channel and via WhatsApp, 24 hours a day, 7 days a week. This represented a major advance in customer service. Cris evolved significantly in 2022, focusing on continuous improvement and new customer services, reaching an NPS (Net Promoter Score)\* of 76 in text channels (Chat and WhatsApp) and 52 in voice, totaling 17 services offered and more than 115 different types of channels focused on clarifying customer doubts.

As a result of these investments and technologies and processes, approximately 90% of Comgás' services are done digitally.

### Customer's rating

In 2022, we carried out more than 640,000 satisfaction surveys, measured using the Net Promoter Score (NPS) methodology, with approximately 106,000 customer feedback, representing a response rate of 16%. In addition, Pulso do Cliente, implemented in 2021, and which shares the results of the NPS, now makes the detractor reasons available in more detail, facilitating the creation of action plans with the areas.

Since September 2020, when the Customer Service Forum was implemented, with the weekly discussion of relevant actions for this audience, we have had more than 110 weekly forums, that is, more than 5 thousand hours talking about Customers, resulting in a high engagement of Comgás' teams and executive public.

\*Net Promoter Score (NPS) is a methodology that measures customer satisfaction and assesses the degree of loyalty to a company or product.



There is also the **Voz do Cliente** rite, in which, in Board meetings, action plans focused on improving satisfaction, customer service and services provided are discussed. With these actions, in 2022 we closed the NPS at 60. Since 2019 there has been a growth of 28 points.

Following the results achieved in 2021, in 2022 we reduced by 11.1% the rate of complaints per 100 thousand customers. With this metric, we were able to monitor the increase in the customer base and the reduction in complaints, a very relevant performance.

### Comgás Soluções

In 2022, we evolved our ability to meet our customers' needs in terms of gas services. At

**Comgás Soluções**, in addition to customers in the residential segment, we also started serving the small and medium-sized businesses segment. As a result, we went from 7,752 services performed in 2021 to 21,560 services in 2022 (preventive heater maintenance, adaptation of internal installation, conversion of equipment to natural gas).

We doubled the services already offered in our portfolio in order to meet even more customer expectations. We innovate and facilitate the method for contracting these services with the launch of the e-commerce platform in which the customer can have a fully digital experience, completing the service contract quickly and efficiently. We ended the year with an NPS of 80 in Comgás Soluções.



## Main Comgás customer service numbers



**Cris – Virtual Assistant:** +2 million digital calls via voice and text in 2022



**08000 + emergency:** +630 thousand services in 2022, with an average service time of 486 seconds and a Service Level of 97%



**Chat:** +220 thousand assistances in the year and Service Level of 83%



**E-mail:** +77 thousand assistances in the year and Service Level of 80%



**Backoffice:** +175 thousand assistances in the year and Service Level of 90%



**Stores:** +10 thousand assistances in the year and Service Level of 100%



## 2.3

# PROMOTING A BROAD, TRANSPARENT AND COMPETITIVE GAS MARKET

## Gas distribution: a growth horizon

In the distribution segment, the acquisition of stakes in 11 gas distributors across the country through Commit and the evolution of Comgás brought solid results for Compass in 2022.

### The Comgás landscape

The last 12 months have been a period of growth and transformation for Comgás. Despite a modulation in the volume of gas delivered to industrial customers, which decreased after the records reached in 2021, the reduction was partially offset both by the increase in consumption in the commercial segment and by the expansion of the residential customer base – **the company completed 150 thousand new customer connections throughout the year**. An unprecedented achievement that confirms the company's great growth potential.

### The new strategy

The year 2022 marked the implementation of Comgás' new strategy, based on three avenues: People at the Center, Efficiency in the Journeys and Cities of Tomorrow. And, by implementing it, the company is looking at the customer, its employees and leaders, and the market needs in a new way. Valuing diversity, continuous training of employees and humanizing the performance of leaders are among the goals and the new strategy builds on a long and successful history – **Comgás celebrated 150 years in 2022** – to move more effectively towards the future.

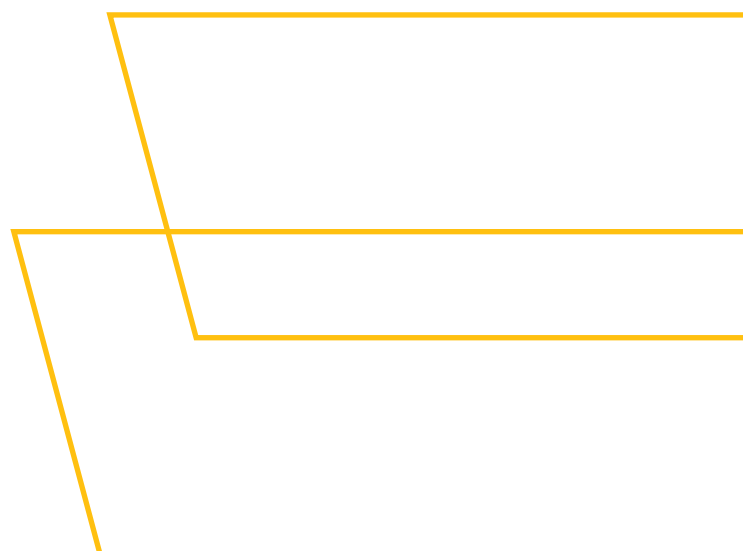
There is also a strong focus on innovation, a path to greater efficiency. Within this journey, the highlight is **Plugue**, an open innovation platform that brings together several initiatives.

There are 23 projects in progress, distributed among the topics Energy Efficiency, Clean and

Renewable Energy, Volume and Profitability, Digital Construction and Cities of Tomorrow. They concentrate investments of BRL 23.8 million in research and development, which consolidates Plugue as the largest open innovation platform in the gas and energy sector.

In 2022, Plugue's Second Call for Open Innovation Projects was held. Startups, companies, universities and partner research centers submitted more than 240 proposals. Among the projects carried out during the year, we can highlight:

- **Smart Meter:** A study that mapped the gas and energy ecosystem in France and England and which led to the publication of a magazine, Smart Meter, and the basis for developing a business plan to apply intelligent solutions for remote measurement of energy consumption gas from each customer in the Brazilian market;



## Smart Cities

A Project that equipped app cars that drive around the city of Campinas (SP), where Plugue is headquartered, with sensors and cameras to detect leaks and inspect Comgás pipelines.



- **Digitization of Assets:** with the help of drones, for example, areas where real estate projects are being built were mapped. The measure facilitates the planning of works in the distribution network and points out possible environmental impacts.

During 2022, Comgás maintained the pace of its structuring projects that concern the integrity of the assets under its responsibility. Through the Operational Support Program, it continued to promote the maintenance of networks, branches and stations and ensuring the proper functioning of the services offered.

In the same period, BRL 1.3 billion was invested in the construction of 686 km pipeline network and connection of more than 150 thousand customers. This proves the strength to operate in the market with intensity and responsibility and the ability to remain the largest natural gas distributor in Brazil.

## Commit's structure

In July 2022, we completed the acquisition of Gaspetro and structured Commit. The holding, a partnership with the Japanese group Mitsui, was born with stakes in 19 natural gas distributors in different regions of the country. After a portfolio management process, at the end of 2022, Commit had interests in 11 distributors: Sulgás (RS), Compagás (PR), SCGás (SC), MSGás (MS), GasBrasiliano (SP), CEG-Rio (RJ), Sergás (SE), Algás (AL), Copergás (PE), Potigás (RN) ) and Cegás (CE).

Among the 11 distributors, Commit plays the controlling role of GasBrasiliano and Sulgás. In others, we are a minority and work in excellent synergy and alignment with our partners, exchanging experiences and implementing best practices among our assets.



## GasBrasiliano

GasBrasiliano's objectives for the next five years are ambitious: expand its presence in the northwest region of the state of São Paulo, triple the number of customers (industrial, residential and commercial) and reach 120,000 connections by the end of 2028. And, based on these movements, create a positive impact on society in all the cities served by the company.

## The acquisition of Sulgás

The acquisition of 51% of Sulgás, a distribution company privatized by the state of Rio Grande de Sul, was carried out in 2021 and we began to manage the asset in early 2022. In this first year under our direction, the company has already changed its level in operational terms and with regard to the organizational culture with good engagement of the teams.

In its first year under Commit management, Sulgás has already broken two historical records: it built 71 kilometers of distribution gas pipelines and connected 9,145 new customers

We implemented important security practices for the evolution of operations and also intensified our focus on the customer, measures that quickly transformed the quality of the services offered. Among the modifications implemented, we started to offer new service channels and improved the virtual service's functionalities.

For the future, in addition to focusing on connecting new commercial and residential customers, Sulgás plans to start offering natural gas from renewable sources to its customers. A first contract for biomethane was signed and another is being studied.



## Marketing & Services: consolidation towards

Over the past year, Compass has focused efforts on strengthening its new Marketing & Services segment. Dedicated to marketing, natural gas infrastructure and the search for supply options, it aims to serve customers by offering alternatives for the acquisition and supply of natural gas. In this segment, we encourage the development of the free gas market and, thereby, contribute to making it more competitive.

### Construction of the TRSP - São Paulo Regasification Terminal

The main ongoing Marketing & Services project is the construction of the TRSP, a work that constitutes a milestone in the market's opening. This is a strategic asset that will expand supply options in the region with the greatest demand for natural gas in the country: the São Paulo state and the southeast region of Brazil.

Located in the Port of Santos, it will have an FSRU (Floating Storage and Regasification Unit), vessel that carries out the storage and regasification of liquefied natural gas (LNG). A pipeline of approximately 8 kilometers in length will connect the regasification vessel to the natural gas delivery point in Cubatão, where it will be able to connect to the natural gas distribution pipeline network.

When ready, the TRSP will allow the import of natural gas and the expansion of energy supply, either through gas pipeline networks or, eventually, via the small scale modality, with the aid of tank trucks. More than 70% of the construction is completed and TRSP is expected to start operations in the second half of 2023. In this project, we invested approximately BRL 1 billion.

It is worth mentioning that, even in the midst of the global gas crisis and the dispute for FSRUs by

several countries, Compass was assured of the vessel's availability for the TRSP's implementation. The LNG supply is guaranteed through a contract with Total Energies Gas & Power Business Services, which will provide natural gas for an initial period of ten years.

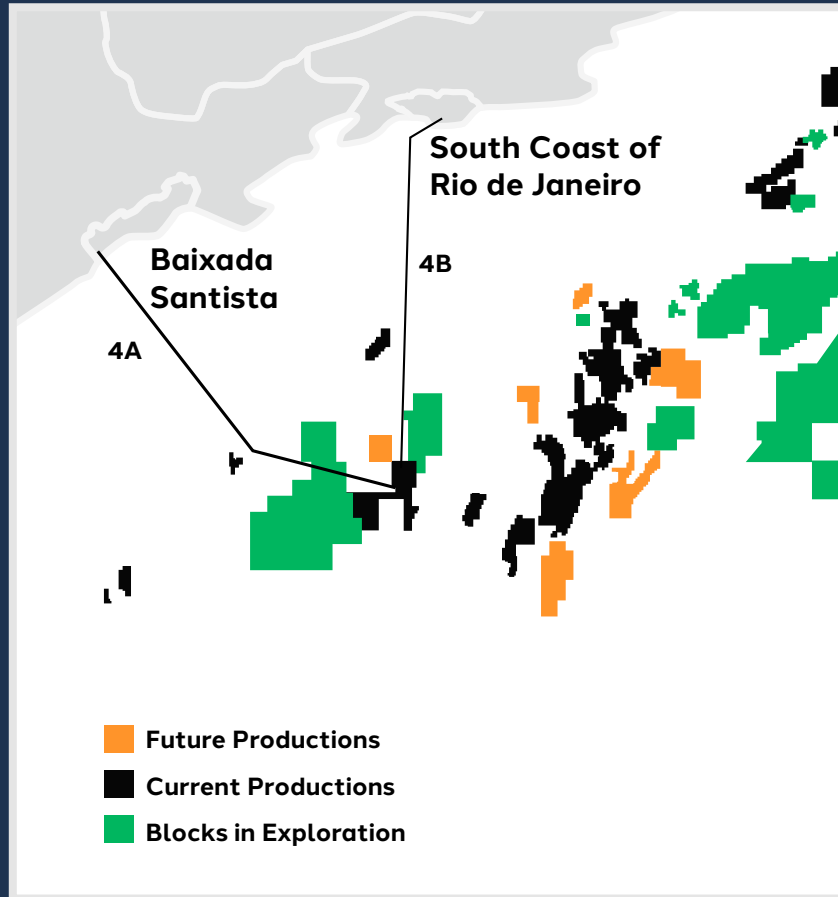
The differential of our Commercialization is to assemble offers with value attributes, not only financial advantages. Guarantee of supply, flexibility in supply, pricing options (gas can be priced using various indicators, such as the Henry Hub, American, or the JKM, (Japan-Korean Marker) are among them. In other words, the strategy is to create individualized and tailored solutions that add even more value to the products offered to customers.

Route 4, a project to transport the gas produced in the offshore pre-salt layer of the Santos Basin, is an infrastructure that will greatly benefit the country, as it will enable the use of up to 21 million cubic meters of natural gas per day, which, without the pipeline, would be reinjected into the oil production wells. The flow of this clean and safe energy source to the Brazilian coast will also generate taxes, jobs, income and competitiveness for the country's economy. It's a strategic asset for national energy security. After the environmental licensing process, Compass must seek partners and investors that will make the project viable, becoming a minority shareholder.

There are two excluding route alternatives: the first (Route 4A) arriving at Baixada Santista (SP) and the second (Route 4B) arriving at the south coast of the state of Rio de Janeiro. Both are in the process of environmental licensing. The figure below details the project.

## ROTA 4: PRODUCTION EXPORT PIPELINE

Enabling pre-salt gas flow



### Rota 4A

- Land extension: 21 km
- Offshore extension: 267 km
- Connects at Baixada Santista (SP)

### Status

- Licensing process continues for both routes
- Expected start-up after 2028
- Total Capex estimated at USD 2 billion
- Flow capacity of 21 million m<sup>3</sup>/day

### Rota 4B

- Land extension: 34 km
- Offshore extension: 310 km
- Connects on the southern coast of the state of Rio de Janeiro



### **Biomethane: a look to the future**

GRI 201-2, SASB EM-MD-110a.2

We are mobilizing to lead the distribution of renewable natural gas in Brazil and we have been mapping and taking advantage of the opportunities that present themselves.

In this context, an interesting prospect is on GasBrasiliano's radar. There is, in the distributor's concession area, a concentration of more than 120 sugar and ethanol plants in operation, which represent a potential for generating biomethane of about six million cubic meters per day - for comparison purposes, the equivalent to almost half of the natural gas consumed by the state of São Paulo.

There is a chance to make the state's energy matrix more sustainable and GasBrasiliano has made every effort to contribute to making the use of biomethane increasingly viable.

Additionally, there are contracts for the distribution of renewable natural gas at Sulgás. More details on renewable projects on page 17.



## Corporate governance

### Governance structure

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

Compass, since its incorporation, has followed corporate governance practices in line with the standards of B3, the Brazilian stock exchange.

The highest decision-making body is the General Meeting (AG), in which the Company's shareholders ordinarily meet once a year and, extraordinarily, whenever our interests so require. The Company's administrative structure consists of (i) Board of Directors, (ii) Executive Board, (iii) Statutory Audit Committee, (iv) Related Parties Committee, (v) Ethics Committee, (vi) People Committee, (vii) Strategic, Socio-environmental and Governance Committee, (viii) Financial Committee and (ix) Disclosure Committee. Which have their attributions specified in the corporate documents.

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

Currently, the Board of Executive Officers is made up of five statutory directors, responsible for carrying out all acts necessary for the regular functioning of the Company, among other attributions provided for in the Bylaws.



Our Board of Directors and our Presidency have segregated functions, ensuring non-interference between them. We maintain a compliance program, which includes an ethics channel and policies related to this topic, as well as an Ethics Committee. The Ethics Channel is used to report cases of violations of the Company's Code of Conduct and Policies, with the guarantee of confidentiality. The Channel is also a mechanism for individuals to seek advice and raise concerns about the organization's policies and practices for responsible business conduct. **GRI 2-16, 2-26**

We also have risk management and compensation policies duly approved by the Board of Directors. Our directors are assessed 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**

Compass' management team is made up of professionals with expertise in various businesses and with a long career in the Cosan Group.

Compass annually evaluates employee performance up to director level in accordance with company policy. The Compensation policy is linked to the business objectives, through the breakdown of goals, including those related to ESG, for executives defined by the Board of Directors.

Regarding the remuneration policy, Compass uses a job evaluation methodology defined corporately by Cosan. Annually we update the salary table according to salary ranges according to the position's level of responsibility. Updating the table is approved by the Personnel Committee. In addition to participating in an annual salary survey to assess positioning in accordance with the strategy, we carry out an annual performance assessment of employees, taking into account the result of goals and behavioral analysis. We also make a collective agreement with the union for annual salary adjustment and other foreseen clauses.



## ESG Governance

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

After approval at the Board of Directors' Meeting, Compass' new ESG strategy was approved by the Company's Strategic, Social, Environmental and Governance Committee ("ESG and Strategic Committee"), which is an advisory body linked to and subordinate to the Board of Directors. It has, among others, powers to monitor the evolution of Compass' ESG agenda and business, approve the Annual Sustainability Report, as well as ESG commitments, with quarterly reporting. Additionally, the company has transparent and timely communication with investors, with annual events to present strategy and results, in which economic, environmental and social topics are periodic agendas.

Compass has an Institutional Relations, Communication and Sustainability Director that reports to the CEO, which 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 quarterly.

During 2022, Cosan, our controlling shareholder, began the process of reviewing its sustainability strategy, calling it Vision 2030. This process relied heavily on the involvement of several teams from the holding company and its portfolio businesses, including Compass. With the aim of collaborating in this construction, we support the identification of cross-cutting material themes for the group, breaking them down into the main objectives and drivers that will guide Cosan's sustainability journey until 2030. In addition, together with the holding company, we set up Cosan's Sustainability Commission, a governance element made up of leaders and members of the companies' ESG and Sustainability teams, which will report information to the Strategy and Sustainability Committee (a body that reports to Cosan's Board of Directors). The Sustainability Commission will contribute to monitoring actions and discussions on the evolution of this strategy. Cosan's 2030 Vision can be viewed in the holding company's official publications, available at: <https://www.cosan.com.br/sustentabilidade/>



## Corporate integrity

GRI 3-3, 2-24

Our Code of Conduct, Anti-Corruption, Money Laundering, Conflict of Interest Policy, among others, are approved by the Board of Directors and are available on the company's investor relations website for public consultation. In 2022, training on Compliance Policies began for Compass, TRSP and the Commercialization company's employees. In addition, at Comgás, all employees participated in training on the new compliance track that addresses the code of conduct and the main policies of the compliance program.

We have a procedure for evaluating third parties with the aim of establishing business relationships with companies that share the same standards of conduct. The evaluations take place before signing the contract and during the term of the contract.

The main compliance risks are associated with exposure due to non-compliance with laws and regulations at the federal and state levels, as well as regulations from regulatory agencies or even those of an internal nature. The identification of risks takes place through relationships with customers, regulatory agencies, federal, state and municipal governments, financial institutions, associations and contractors.

In 2022, Comgás submitted 100% of operations with potential risk to assessments related to the risk of corruption, totaling 1,176 due diligence of suppliers, of which 1,071 were registered in the 2022 fiscal year and 105 were monitored due to registrations in previous periods. **GRI 205-1**



## Risk control and management

Ensuring the management and rapid response to risks that could affect our business, our reputation and our operations is a responsibility of all teams. To this end, employees work with guidance on processes and tools – such as the international model defined by ISO 31000 and COSO 2017 – and our Risk Management Policy, which aims to identify, assess and monitor, through mapping and risk assessment and identification of opportunities, in order to support the achievement of our business objectives.

There is also support for 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 operating systems and specific security resources for risk mitigation, assessing the degree of impact and the probability of occurrence.

Our senior management, through the Board of Executive Officers and the Board of Directors, is

also engaged in monitoring and assessing risks, as well as establishing mitigation and correction actions. All mapped risks are taken for discussion and knowledge by the Audit Committee and the Risk Committee, which act to assist in the specific treatment.

The main risks for which we seek protection are detailed in the reference form available at **Reference Form – Compass RI ([compassbr.com](https://compassbr.com))**:

The identification of social, environmental and economic risks and impacts occurs during the materiality process, in which we consult customers, regulatory agencies, federal, state and municipal governments, financial institutions, investors, associations and contractors. The responses highlighted which topics, impacts and environmental, social and economic risks are most relevant from the perspective of these stakeholders, prioritized according to the perceptions of our senior management and the sustainable development strategy of our businesses.





# 3.

## ECONOMIC AND FINANCIAL RESULTS

## Economic and financial results

### GRI 2-6, 201-1

We ended 2022 confirming the upward trajectory of Compass's operating and financial results.

We recorded an adjusted EBITDA of BRL 3,460 million in 2022, at the top of the guidance we communicated to the market, with growth of 28% compared to the previous year. Accumulated net income for 2022 was BRL1,977 million, 13% higher than the same period of the previous year.

We distributed BRL1,709 million in dividends to our shareholders throughout the year. We continue to grow and invest consistently. Our Capex in the period was BRL1,751 million. Net debt ended the year at BRL4,352 million, with financial leverage at 1.26x. Even with a challenging global scenario, accentuated by the impacts of the war in Ukraine, which increased market volatility and had a direct impact on the performance of the Brazilian economy, we maintained our focus on financial discipline and adequate capital allocation.

At Comgás, we connected a record 155,000 new customers, surpassing the 2.3 million mark, a 7% increase over the previous year. This performance reflects our commitment to continue investing to bring the benefits of piped gas efficiently, competitively and safely to an ever-increasing number of consumers.

At Sulgás, we started a process of integrating management, governance and control practices, which has already brought positive results. In the first year under our management, Sulgás obtained historic records for the number of new customers connected (9 thousand) and expansion of its distribution gas pipeline network (66 km built).

Commit was formed in July 2022, as a continuation of the acquisition of 51% of the capital stock of the former Gaspetro by Compass, for the amount of BRL 2,097 million. Next, preemptive rights were exercised by shareholders holding interests in certain investees and Commit received the total amount of BRL726 million. Together with our partner Mitsui, we continued the portfolio management process, with divestments and non-operating assets. Today, Commit holds a stake in 11 distribution assets, including 100% control of GasBrasiliano, a concessionaire in northwest São Paulo.

Our direct economic value generated in 2022 was BRL 26.2 billion, an increase of 61% compared to the BRL 16.2 billion recorded in 2021.



Compass - Economic-financial performance (BRL thousand)	2021	2022	2022 x 2021
Net revenue	12,330,209	20,133,787	63%
Gross profit	2,574,784	3,572,634	39%
EBITDA	2,532,886	3,459,868	37%
Adjusted EBITDA <sup>2</sup>	2,707,047	3,459,868	28%
Net profit	1,742,636	1,977,298	13%
Investments	1,432,275	1,751,806	22%
Net debt	1,980,974	4,351,952	>100%
<b>Leverage (Net Debt/EBITDA LTM<sup>3</sup>)</b>	<b>0.78x</b>	<b>1.26x</b>	<b>62%</b>

<sup>1</sup> Distributors whose direct or indirect ownership interest exceeds 50% (Comgás, Sulgás and Gasbrasiliano on December 31, 2022).

<sup>2</sup> Result adjusted for extraordinary events, according to the explanatory notes. <sup>3</sup> EBITDA LTM refers to accumulated EBITDA in the last 12 months.

GRI 201-1 Direct economic value generated (in thousand BRL)	2020	2021	2022
<b>Revenues (BRL)</b>	<b>11,479,409</b>	<b>16,268,299</b>	<b>26,229,723</b>

GRI 201-1 Economic value distributed (in thousand BRL)	2020	2021	2022
Operational costs	7,826,185	11,558,902	19,474,971
Purchases of goods and services	219,775	262,045	388,626
Employee salaries and benefits	161,629	205,701	353,317
Payments to capital providers	1,390,516	2,529,696	3,244,203
Tax payments	1,380,590	1,151,961	1,992,358
<b>Total</b>	<b>10,978,695</b>	<b>15,708,305</b>	<b>25,453,475</b>

GRI 201-1 Retained economic value (in thousand BRL)	2020	2021	2022
<b>'Value generated' minus 'Value distributed'</b>	<b>500,714</b>	<b>559,994</b>	<b>776,248</b>





# 4. ATTACHMENTS



# Letter of assurance



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Fax: (11) 2573-5780  
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A free-translation from Portuguese into English of Auditors' Report on non-financial statements (Annual Sustainability Report) originally prepared in Portuguese.

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## **Independent Auditors' Limited Assurance Report on the Annual Sustainability Report of Compass Gás e Energia S/A, base year 2022.**

To the Shareholder, Advisers and Directors of  
**Compass Gás e Energia S.A**  
São Paulo – SP

### **Introduction**

We were engaged by Compass Gás e Energia S.A (“Compass”) management to apply limited assurance procedures on the sustainability indicators disclosed in the 2022 Compass Annual Sustainability Report of (“Report”), for the twelve-month period ended December 31, 2022, according to standards Global Reporting Initiative (“GRI Standards”) and Sustainability Accounting Standards Board - Oil and Gas: Midstream and Gas Services and Distributors (SASB).

### **Management and governance responsibilities for the Report**

Compass’s management is responsible for preparing and presenting appropriately the information contained in Report in accordance with criteria, assumptions and requirements of the GRI Standards and SASB, and for the internal controls as management determines is necessary to enable the preparation of information free from material misstatement, whether due to fraud or error.

### **Independent auditors’ responsibility**

Our responsibility is to express a conclusion on the Compass’s Report information, based on the limited assurance work conducted in accordance with Technical Notice of Ibracon № 07/2012, approved by the Brazil’s National Association of State Boards of Accountancy (CFC) in light of NBC TO 3000 (Assurance Work Other Than Audit or Review), issued by the CFC, which is equivalent to international standard ISAE 3000, issued by the International Federation of Accountants, applicable to non-historical information. These standards call for compliance with ethic requirements, including independence and work carried out to obtain limited assurance that the Report is free of material misstatement.

A limited assurance work conducted in accordance with NBC TO 3000 (ISAE 3000) consists mainly of inquires of management and other professionals from Compass who were involved in the preparation of the Report, as well as of the application of additional procedures deemed necessary to obtain evidence which enables us to conclude on the limited assurance on the Report. A limited assurance work also requires additional procedures, as the independent auditor becomes aware of matters that lead him to believe that the Report information may contain material misstatement.

The selected procedures relied on our understanding of the aspects concerning the compilation, materiality and presentation of the information on the Report in accordance with criteria, assumptions and Compass own methodologies. The procedures comprised:



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### Independent auditors' responsibility – continuation

- (a) the planning of the work: consideration of the materiality of aspects for Compass activities, the relevance of the information disclosed, the volume of quantitative and qualitative information and the operating and internal control systems which supported the preparation of the Report;
- (b) the understanding of the calculation methodology and the procedures for preparation and compilation of the indicator in the Report through interviews with management in charge of preparing the information;
- (c) the application of analytical procedures on quantitative information and sample verification of certain evidence supporting the data used for the preparation of the Report;
- (d) comparison of the financial indicators with the financial statements and/or accounting records.

The procedures applied in this limited assurance work also included the analysis of the processes for preparing the Report and its structure and content, based on the principles of content and quality of the GRI Standards and the SASB, applicable in the preparation of the information contained in the Compass Report, for the twelve-month period ended December 31, 2022.

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

### Scope and limitations

The procedures applied in a limited assurance work are substantially less in scope than those applied in an assurance work aimed at issuing an opinion on the Report information. As a consequence, we are not in a position to obtain assurance that we are aware of all matters which would be identified in an assurance work aimed at issuing an opinion. Had we carried out a work to issue an opinion, we could have identified other matters or misstatements in the Report information. Accordingly, we did not express an opinion on this information. In addition, Compass's internal controls were not part of our limited assurance scope.

The non-financial data is subject to further inherent limitations than financial data, given the nature and diversity of methods used to determine, calculate or estimate such data. Qualitative interpretations of materiality, significance and accuracy of data are subject to the individual assumptions and judgments. Also, we did not carry out any work on data reported for prior periods nor in relation to future projections and goals.





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## Conclusion

Based on the procedures performed and herein described, nothing came to our attention that makes us believe that the indicators disclosed in the Compass Report, for the twelve-month period ended December 31, 2022, was not prepared, in all material respects, in accordance with criteria, assumptions and methodologies for the preparation of the content based on GRI and SASB standards.

São Paulo (SP), March 2nd, 2023.

### Ernst & Young

Auditores Independentes S/S Ltda.  
CRC SP- 034519/O

Leonardo Masseli Dutra  
Sustainability Partner

Flavio A. Machado  
Accountant CRC MG - 065.899/O-2

# GRI CONTENT INDEX

<b>Declaration of use</b>	The Compass 2022 Sustainability Report was prepared in accordance with the GRI Standards for the period from 01/01/2022 to 12/31/2022.
<b>GRI 1 used</b>	GRI 1: Foundation 2021
<b>Standard(s) Applicable GRI Sector(s)</b>	GRI 11: Oil and Gas Sector 2021

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS
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**General disclosures**

<b>Reporting practices</b>		
<b>GRI 2: General Disclosures 2021</b>	2-1 Organizational Details	Compass Gás & Energia is a joint stock company, controlled by Cosan S.A. and listed in the Basic Segment of B3. Headquartered at Av. Brigadeiro Faria Lima, 4100, 4º andar - Itaim Bibi - 04538-132 - São Paulo, SP, Brasil.
	2-2 Entities included in the organization's sustainability report	This report provides information on companies that Compass has operational control over: Comgás, GasBrasiliano, Sulgás and TRSP. Any information that deviates from this rule is specified throughout the text.
	2-3 Reference period, frequency and point of contact	The publication frequency of the DFP - Standardized Financial Statements is quarterly and annual and the annual Sustainability Report covering the period from 01/01/2022 to 12/31/2022. This Report was published on 03/02/2023. Questions are welcome and can be forwarded to the email <a href="mailto:ri@compass.com.br">ri@compass.com.br</a>
	2-4 Information restatements	Regarding the 2021 report, information from GasBrasiliano, Sulgás and the São Paulo Regasification Terminal (TRSP) was included.
	2-5 External assurance	Page 54, 55 and 56.
<b>Activities and workers</b>		
<b>GRI 2: General Disclosures 2021</b>	2-6 Activities, value chain and other business relationships	Pages 5, 8 and 51.
	2-7 Employees	Pages 22 and 73
	2-8 Workers who are not employees	On 12/31/2022, Comgás had 3,071 workers considered outsourced in the operation, construction and connections. Does not include IT contractors, consultancies, agencies and other services. GasBrasiliano has an average of 200 contractors, varying over the months. The data compilation takes place through the ERP systems of each business. There was no quantification of outsourced workers at Sulgás
	2-9 Governance structure and composition	Pages 7 and 45.

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS
<b>GRI 2: General Disclosures 2021</b>	<b>Governance</b>	
	2-10 Appointment and selection of the highest governance body	Page 45.
	2-11 Chairman of the highest governance body	The Chairman of Compass' Board of Directors does not hold the position of chief executive.
	2-12 Role of the highest governance body in overseeing impact management	Pages 45 and 47.
	2-13 Delegation of responsibility for managing impacts	Pages 45 and 47.
	2-14 Role of the highest governance body in sustainability reporting	Pages 45 and 47.
	2-15 Conflicts of interest	The Related Parties and Conflict of Interests Policy aims to establish the guidelines and consolidate the procedures to be observed for carrying out transactions between related parties and for hypotheses of conflict and potential conflict of interests, which will ensure our business competitiveness, compliance, transparency, equity and commutativity. Details on potential conflict of interest and practices adopted to avoid it are found in item 16.1 of the Reference Form. Reference Form - Compass RI (compassbr.com)
	2-16 Communicating critical concerns	Page 46. The Ethics Committee is responsible for deciding on incidents related to the Company's ethical issues, such as, but not limited to, conduct, fraud/operational deviations and financial deviations, harassment, discrimination, etc., as well as supporting the investigation and treatment of all reports and complaints involving the Company.
	2-17 Collective knowledge of the highest governance body	The construction of collective knowledge on ESG matters takes place through lectures given by specialists on the company's strategic topics, such as the gas and energy market, diversity and climate change. In addition, the Board of Directors and the Company's ESG Strategic Committee monitor and approve the company's strategic ESG planning. In 2022, the new ESG strategy with the definition of the 2030 sustainability commitments were approved by the board of directors and the ESG Strategic Committee (an advisory body to the Board of Directors). At the same time, Cosan promotes quarterly meetings with all of the company's senior leaders and specialists in strategic topics. In 2022, 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 Performance assessment for the highest governance body	So far, Compass has not implemented a mechanism to assess the performance of the Board of Directors or the advisory committees. However, the Compensation Policy approved at a Board of Directors meeting held on July 30, 2020, determines that the variable compensation to which the Statutory Board is entitled is directly related to the expected results in the Company's strategic and business plans, as approved by the Board of Directors, thus aiming at aligning the interests of executives and shareholders.



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS
GRI 2: General Disclosures 2021	2-19 Compensation policies	Page 45.
	2-20 Process for determining compensation	Page 45.
	2-21 Total annual remuneration ratio	Page 73.
GRI 2: General Disclosures 2021	<b>Strategy, policies and practices</b>	
	2-22 Declaration on the sustainable development strategy	Pages 2 and 3.
	2-23 Policy Commitments	Page 9.
	2-24 Incorporation of political commitments	Pages 16 and 48.
	2-25 Processes to remedy negative impacts	Pages 16 to 20
	2-26 Advisory and concern raising mechanisms	Page 46.
	2-27 Compliance with laws and regulations	In 2022, there were no significant cases or fines for non-compliance with laws and regulations.
	2-28 Participation in associations	Page 87.
	<b>Stakeholder Engagement</b>	
	2-29 Approach to stakeholder engagement	Pages 9, 12, 31 to 35 and 36 and 37.
2-30 Collective bargaining agreements	Page 74.	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS
<b>SPECIFIC TOPICS</b>		
<b>GRI 3: Material Topics 2021</b>	3-1 Process for determining material topics	Page 12.
	3-2 List of material topics	Pages 12 and 13.
<b>Economic performance</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Pages 51 and 52.
<b>GRI 203: Indirect Economic Impacts 2016</b>	201-1 Direct economic value generated and distributed	Pages 51 and 52.
	201-2 Financial implications and other risks and opportunities due to climate change	Pages 16 a 20 and 44.
<b>Indirect economic impacts</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Pages 6 to 8 and 29 and 30.
<b>GRI 203: Indirect Economic Impacts in 2016</b>	203-1 Investments in infrastructure and support services	Pages 6 to 8 and 29 and 30.
	203-2 Significant indirect economic impacts	Page 30.
<b>Purchase practices</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Page 48.
<b>GRI 204: Procurement Practices in 2016</b>	204-1 Proportion of expenses with local suppliers	Page 76.
<b>Anti-corruption</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Page 48.

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS
<b>GRI 205: Anti-corruption 2016</b>	205-1 Operations assessed for risks related to corruption	Pages 48 and 84
	205-2 Communication and training on anti-corruption policies and procedures	Page 86.
	205-3 Confirmed incidents of corruption and actions taken	In 2022, the Company also remained in good standing in accordance with the rules set forth in Law No. 12.846/13, with no confirmed records of corruption cases.
<b>Anti-competitive behavior</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Page 48
<b>GRI 206: Anti-competitive Behavior 2016</b>	206-1 Legal actions for anticompetitive behavior, antitrust and monopoly practices	No legal actions were registered in the year 2022.
<b>Tax</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	The tax strategy adopted by the Company is to combine due compliance with tax legislation with maximum tax efficiency in order to make the business profitable. In the case of any change in procedure that may eventually pose a risk, the topic is discussed not only by the tax area, but also by Cosan's Tax Committee, by the Audit Committee and by the Company's Financial Director. Bimonthly relevant points and opportunities are discussed in the Tax Committee and quarterly, ordinarily, in the Audit Committee. The approach is based on compliance with tax obligations and on an ethical relationship with the tax authorities and fairness of the procedures adopted.
<b>GRI 207: Tax 2019</b>	207-1 Tax approach	
<b>Energy</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Pages 16, 17, 20.
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	Pages 20 and 68.
	302-2 Energy consumption outside the organization	Page 68.
	302-3 Energy intensity	Page 69.
	302-4 Reduction of energy consumption	Page 68.



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS
<b>Water and effluents</b>		
<b>GRI 303: Water and Effluents 2018</b>	303-5 Water consumption	Page 70.
<b>Emissions</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Pages 16 to 20.
<b>GRI 305: Emissions 2016</b>	305-1 Direct GHG emissions (Scope 1)	Pages 16, 17 and 69. The greenhouse gas emissions inventory will undergo a specific subsequent audit following the recommendations of the Brazilian GHG Protocol Program. To consult the final version, access the GHG Protocol Public Emissions Register.
	305-2 Indirect Energy (Scope 2) GHG Emissions	Pages 16 and 69. The greenhouse gas emissions inventory will undergo a specific subsequent audit following the recommendations of the Brazilian GHG Protocol Program. To consult the final version, access the GHG Protocol Public Emissions Register.
	305-3 Other indirect GHG emissions (Scope 3)	Page 69. The greenhouse gas emissions inventory will undergo a specific subsequent audit following the recommendations of the Brazilian GHG Protocol Program. To consult the final version, access the GHG Protocol Public Emissions Register.
	305-4 Intensity of GHG emissions	Pages 16 and 70. The greenhouse gas emissions inventory will undergo a specific subsequent audit following the recommendations of the Brazilian GHG Protocol Program. To consult the final version, access the GHG Protocol Public Emissions Register.
	305-5 Reduction of GHG emissions	Page 70. The greenhouse gas emissions inventory will undergo a specific subsequent audit following the recommendations of the Brazilian GHG Protocol Program. To consult the final version, access the GHG Protocol Public Emissions Register.
<b>Waste</b>		
<b>GRI: 306: Waste 2020</b>	306-3 Waste generated	Page 70, 71 and 72. For Comgás, monitoring is carried out using the Climas software. The management and monitoring of the solid waste generated is carried out in accordance with the Solid Waste Management Plan (PGRS) of each company.
	306-4 Waste diverted from disposal	
	306-5 Waste intended for disposal	
<b>Environmental assessment suppliers</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Page 48.
<b>GRI 308: Environmental Assessment Suppliers 2016</b>	308-2 Negative environmental impacts in the supply chain and measures taken	Página 72.

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS
<b>Environmental Assessment Suppliers 2016</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Pages 22 to 24.
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	Pages 74 and 75.
	401-2 Benefits provided to full-time workers that are not provided to temporary or part-time workers	Page 28.
	401-3 Parental leave	Page 76.
<b>Occupational health and safety</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Pages 26 to 28.
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	Pages 26 to 28.
	403-2 Hazard identification, risk assessment and incident investigation	Pages 26 to 28.
	403-3 Occupational health services	Pages 26 to 28.
	403-4 Participation, consultation and communication of workers in matters of occupational health and safety	Pages 26 to 28.
	403-5 Training of workers in matters of occupational health and safety	Page 78.

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS
<b>GRI 403: Occupational Health and Safety 2018</b>	403-6 Promotion of workers' health	Page 28.
	403-7 Prevention and mitigation of impacts on occupational health and safety directly linked to commercial relationships	Pages 26 to 28.
	403-8 Workers covered by an occupational health and safety management system	Page 78.
	403-9 Work accidents	Pages 27, 78 and 79.
	403-10 Work-related illnesses	Page 79.
<b>Training and education</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Pages 23 and 24.
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	Page 80.
	404-2 Programs to improve employee skills and transition assistance programs	Page 23. The company offers outplacement for career transition assistance.
	404-3 Percentage of employees receiving regular performance and career development reviews	Page 81.
<b>Diversity and equal opportunities</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Page 25.
<b>GRI 405: Diversity and Equal Opportunities 2016</b>	405-1 Diversity of governing bodies and workers	Pages 82 and 83.
	405-2 Ratio between basic salary and remuneration of women and men	Page 84.



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS
<b>Child labor</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Page 48.
<b>GRI 408: Child Labor 2016</b>	408-1 Operations and suppliers at significant risk of child labor incidents	In 2022, no suppliers with evidence of child labor were approved.
<b>Forced or compulsory labor</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Page 48.
<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1 Operations and suppliers at significant risk of incidents of forced or compulsory labor	In 2022, suppliers with evidence of slave-like labor were not approved.
<b>Local communities</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Pages 31 to 35.
<b>GRI 413: Local Communities 2016</b>	413-1 Operations with local community involvement, impact assessments and development programs	Pages 31 to 35 and Page 84.
	413-2 Operations with significant actual and potential negative impacts on local communities	The main impacts are associated with the implementation of natural gas distribution pipeline networks. However, the interventions, for the most part, take place on paved and already consolidated roads. Regardless, we use constructive features (non-destructive method) that do not generate significant ground movement. Still, a potential negative impact is the risk of erosion and siltation. In addition, the work execution period may cause minor inconvenience to the population neighboring the installation sites of the natural gas distribution system, with the generation of dust and particulate matter.
<b>Social assessment suppliers</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Pages 31 to 35.
<b>GRI 414: Assessment Social Suppliers 2016</b>	414-2 Negative social impacts in the supply chain and actions taken	Page 85.
<b>Public policies</b>		
<b>GRI 415: Public Policies 2016</b>	415-1 Political contributions	Compass and its businesses do not make political contributions. According to Brazilian legislation, companies are prohibited from making political contributions.

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS
<b>Customer health and safety</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Page 26.
<b>GRI 416: Customer Health and Safety 2016</b>	416-2 Incidents of non-compliance related to the health and safety impacts of products and services	Have not been identified in the last three years.

**Topics of applicable GRI Sectoral Standards determined to be non-material**

TOPIC	EXPLANATION
<b>GRI 11: Oil and Gas Sector 2021</b>	
<b>Biodiversity</b>	Theme has monitoring and management indicators. Projects comply with all applicable environmental legislation and potential positive and negative social and environmental impacts are identified through studies and environmental programs. For more information see SASB Annex, ecological impacts indicators.
<b>Freedom of association and collective bargaining</b>	Compass has contractual clauses and risk management areas that ensure the ethical conduct of its suppliers, not including situations of violation or deprivation of their labor rights. In addition, we disclose information on collective bargaining agreements in the GRI 2-30 indicator.
<b>Rights to land and natural resources</b>	No cases were recorded in operations where individuals were subject to involuntary resettlement, such as the process of establishing compensation for loss of assets or other assistance to improve or restore living standards or livelihoods.
<b>Rights of indigenous peoples</b>	Compass has no record of operations that resulted in damage to historical and cultural heritage, leading to a loss of tradition, culture or cultural identity, particularly among indigenous peoples.
<b>Conflict and security</b>	Compass does not operate in areas with pre-existing conflicts or negative impacts resulting from oil and gas activities.

# GRI ANNEX

## Environmental\*

GRI 302-1 Energy consumed within the organization   GRI 302-4 Reduction in energy consumption (GJ) <sup>2</sup>	COMGÁS <sup>1</sup>				GASBRASILIANO	SULGÁS
	2020	2021	2022	Variação 21/22	2022	2022
<b>Non-renewable fuel consumption</b>	<b>31,456</b>	<b>26,363</b>	<b>18,965</b>	<b>-28.1%</b>	<b>1,455</b>	<b>1,454</b>
Diesel	3,418	3,423	2,909	-15.0%	282	87
Gasoline - Transport	254	485	187	-61.4%	652	561
Natural gas - Transport	12,603	10,566	11,378	7.7%	521	806
Natural gas - Other consumption	15,181	11,889	4,491	-62.2%	0	0
<b>Renewable fuel consumption</b>	<b>9,869</b>	<b>11,440</b>	<b>8,295</b>	<b>-27.5%</b>	<b>914</b>	<b>3</b>
Ethanol - Transport	9,869	11,440	8,295	-27.5%	914	3
<b>Electricity Bought and Sold</b>	<b>14,999</b>	<b>14,161</b>	<b>18,109</b>	<b>27.9%</b>	<b>3,052</b>	<b>686</b>
Electricity Bought	14,999	14,161	18,109	27.9%	3,052	686
Electricity Sold	0	0	0	0.0%	0	0
<b>Total</b>	<b>56,324</b>	<b>51,964</b>	<b>45,369</b>	<b>-12.7%</b>	<b>5,421</b>	<b>2,144</b>

<sup>1</sup> During the pandemic, between 2021 and 2022, employees who owned a Comgás fleet were allowed to keep their vehicle at home. To be used even on the home-work way. Which increased the km driven in those years. In 2022, there was a drop in use due to the consolidation of home office and the normalization of activities. Increase in energy consumption due to the return to offices (3x2 model) and opening of the office in B32. 2 Conversion factors: Gasoline 1m<sup>3</sup> = 32.24GJ / Diesel Oil 1m<sup>3</sup> = 35.5GJ / Ethanol - Anhydrous Alcohol 1m<sup>3</sup> = 22.36GJ / Dry natural gas 10<sup>3</sup> m<sup>3</sup> = 36.84GJ.

GRI 302-2 Energy consumption outside the organization (GJ)	COMGÁS			GASBRASILIANO	SULGÁS <sup>2</sup>
	2020	2021	2022	2022	2022
Distributed natural gas <sup>1</sup>	155,828,126	178,985,879	169,203,657	11,126,040	40,143,943

<sup>1</sup> Considers that 1m<sup>3</sup>=0.03684 GJ based on data from Table VIII.6 of the 2022 National Energy Bulletin.

<sup>2</sup> The volume of 536,315,651.7 m<sup>3</sup> of natural gas (19,757,869 GJ) is intended for the operation of the REVAP Refinery, included in the TUSD Table (Table – Use of Distribution Services), being a volume only distributed and not sold by the Company.

\* The environmental data refer to the companies reported in the GRI 2-2 indicator (Entities included in the organization's sustainability report).



GRI 302-3 Energy intensity (within the organization)	COMGÁS <sup>1</sup>			GASBRASILIANO <sup>2</sup>	SULGÁS <sup>3</sup>
	2020	2021	2022	2022	2022
per network (GJ/km)	2.8	2.3	2.1	4.2	1.48
per volume distributed (GJ/MMm3)	13.2	9.9	9.87	18.0	1.96

<sup>1</sup> 21,052.33 km of distribution pipeline network in December 2022. Distributed gas volume 4,592,933,141.47 m<sup>3</sup>

<sup>2</sup> 1,288.9 km of distribution pipeline network in December 2022. Distributed gas volume 302,009,783.90 m<sup>3</sup>

<sup>3</sup> 1,448.6 km of distribution pipeline network in December 2022. Distributed gas volume 1,089,683,590.2 m<sup>3</sup> (total volume considering the volume of 536,315,651.7 m<sup>3</sup> of natural gas that is intended for the operation of the REVAP Refinery included in the TUSD Table (Table - Use of Distribution Services), volume not marketed by the Company).

GHG Emissions1 (tCO2e) GRI 305-1,2 and 3	COMGÁS			GASBRASILIANO	SULGÁS
	2020	2021	2022	2022	2022
<b>Fossils</b>					
<b>GRI 305-1 Scope 1</b>					
Stationary combustion	830	648	245	0.7	0
Mobile combustion	967	883	871.9	84	82
Fugitive emissions in the natural gas distribution network	10,230	7,413	4,980	1,717	1,316
Other fugitives	191	22	4.4	116.7	4.2
Solid waste and liquid effluents	0	0	0	0.3	0.4
Land use change	0	881	0	0	0
<b>Total</b>	<b>12,218</b>	<b>9,847</b>	<b>6,101</b>	<b>1,919</b>	<b>1,402</b>
<b>GRI 305-2 Scope 2</b>					
Electricity acquisition (Location)	232.0	482	220.8	37.2	8.5
<b>GRI 305-3 Scope 3</b>					
Scope 3 - Upstream Subtotal	3,408	1,914	2,666.8	878	90
Transport and distribution (upstream)	3,260	1,769	2,582.3	868	86
Waste generated in operations	124	136	46.7	5.9	0
Business trips	24	7	37.7	4	3
Scope 3 - Downstream Subtotal	8,439,421	9,689,714	9,161,091	627,164	1,103,751*
Use of sold goods and services	8,437,401	9,689,714	9,161,091	625,142	1,103,751*
<b>Biogenic</b>					
GRI 305-1 - Scope 1	738.00	811	563	69.82	7.87
GRI 305-3 - Scope 3	1,266.00	816	857.1	152.66	12.81

<sup>1</sup> Accounting of emissions, emission factors and the warming potential of greenhouse gases follow the Greenhouse Gas Protocol Program and its national version, the Brazilian GHG Program

\* The volume of 536,315,651.7 m<sup>3</sup> of natural gas (1,069,738.33 tCO2e) is intended for the operation of the REVAP Refinery, framed in the TUSD Table (Table - Use of Distribution Services), being a volume only distributed and not sold by the Company, not being included in the category "use of goods and services sold."

	COMGÁS			GASBRASILIANO <sup>1</sup>	SULGÁS <sup>1</sup>
	2020	2021	2022	2022	2022
<b>GRI 305-4 GHG emissions intensity (tCO2e)</b>					
Intensity of greenhouse gas emissions (tCO2e/km of distribution network)	0.64	0.57	0.30	0.91	0.96

	COMGÁS			GASBRASILIANO <sup>1</sup>	SULGÁS <sup>1</sup>
	2020	2021	2022	2022	2022
<b>GRI 305-5 Reduction of GHG emissions<sup>2</sup> (tCO2e)</b>					
Reductions from direct emissions (Scope 1)	3,606	2,817	3,746	N/A	N/A
Reductions from indirect emissions from energy acquisition (Scope 2)	0	0	261.2	N/A	N/A
Reductions from other indirect emissions (Scope 3)	0	0	525,956	N/A	N/A
Total GHG emission reductions	3,606	2,817	529,963	N/A	N/A
Reductions from compensation	1,280	0	0	N/A	N/A

<sup>1</sup>In 2022, the 1st Sulgás and GasBrasiliano Emissions Inventory was carried out.

<sup>2</sup>Accounting of emissions, emission factors and the warming potential of greenhouse gases follow the Greenhouse Gas Protocol Program and its national version, the Brazilian GHG Protocol Program

	COMGÁS <sup>1</sup>			GASBRASILIANO	SULGÁS
	2020	2021	2022	2022	2022
<b>GRI 303-5 Water consumption (megaliters)</b>					
<b>Total water consumption (ML)</b>	8,474	8,582	11,134	3,800	7,000

<sup>1</sup>The average of months was used to register the Campinas and Santos Units.

	COMGÁS			GASBRASILIANO	SULGÁS
	2020	2021	2022	2022	2022
<b>GRI 306-3 Waste generated, by composition (tons)</b>					
Paper and Cardboard	28.1	16.1	11.7	0.1	0.8
Plastic	142.4	36.0	3.5	0.5	0.9
Metals (iron and aluminum)	89.6	31.9	49.3	0.0	NA
Organic	49.5	36.2	25.3	0.0	NA
Class1	102.7	2.8	70.5	0.0	NA
Wood	21.8	18.4	21.5	0.0	1.0
Civil construction waste (total)	78.5	93.5	51.9	68.4	NA
<b>Total</b>	<b>513</b>	<b>235</b>	<b>234</b>	<b>69.02</b>	<b>2.7</b>

GRI 306-4 Waste not sent for final disposal, by composition (tons)	COMGÁS			GASBRASILIANO	SULGÁS
	2020	2021	2022	2022	2022
Hazardous waste	28.1	16.1	0	0	0
Non-hazardous waste	142.4	36.0	64.8	0	0
Paper and cardboard	89.6	31.9	11.7	0	0
Plastic	49.5	36.2	3.5	0	0
Metals	102.7	2.80	49.3	0	0
Glass	21.8	18.4	0.4	0	0

GRI 306-4 Waste not sent for final disposal, by destination (tons)	COMGÁS			GASBRASILIANO	SULGÁS
	2020	2021	2022	2022	2022
Hazardous waste	0	0	0	0	0
Preparation for reuse	0	0	0	0	0
Recycling	0	0	0	0	0
Other recovery operations	0	0	0	0	0
Non-hazardous waste	260.1	85.8	64.8	0	0
Preparation for reuse	0	0	0	0	0
Recycling	260.1	85.8	64.8	0	0
Other recovery operations	0	0	0	0	0

GRI 306-5 Waste sent for final disposal, by composition (tons)	COMGÁS		GASBRASILIANO	SULGÁS
	2021	2022	2022	2022
Hazardous waste	2.6	0	0	0
Incineration (with energy recovery)	0.0	0.6	0	0
Decontamination	0.1	0	0	0
Landfill confinement	0.0	0	0	0
Co-processing	2.6	1.4	0	0
Non-hazardous waste	147.8	98.8	68	1.0
Incineration (with energy recovery)	0.0	0	0	0
Incineration (without energy recovery)	0.0	0	0	0
Landfill confinement	147.8	98.8	68	1.0
Other disposal operations	0.0	0	0	0

GRI 308-2 Negative environmental impacts in the supply chain and measures taken	COMGÁS	GASBRASILIANO	SULGÁS
	2022	2022	2022
Number of suppliers assessed for environmental impacts.	1,774	3	0
Number of suppliers identified as causing actual and potential negative environmental impacts.	12 <sup>1</sup>	0	0
Significant negative environmental impacts - actual and potential - identified in the supply chain.	0	0	0
Percentage of suppliers identified as causing negative environmental impacts - real and potential - with which improvements were agreed as a result of the assessment carried out.	100%	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	0	0

<sup>1</sup> In the evaluation of suppliers, we identified 12 suppliers that had an environmental embargo or assessments carried out by IBAMA.



## Social

GRI 2-7 Information about employees on 12/31/2022	COMPASS		COMGÁS		GASBRASILIANO		SULGÁS	
	man	woman	man	woman	man	woman	man	woman
<b>Type of contract</b>								
Full time	62	42	729	405	74	29	100	57
Part-time	0	0	0	0	0	0	0	0
<b>Total</b>	<b>62</b>	<b>42</b>	<b>729</b>	<b>405</b>	<b>74</b>	<b>29</b>	<b>100</b>	<b>57</b>
Employees	62	42	729	405	74	29	100	57
<b>Functional category</b>								
Governance bodies	6	0	17	8	0	0	5	1
Directors	10	2	5	4	0	0	2	0
Managers	17	6	37	20	15	6	9	7
Coordinators	2	2	28	30	0	0	17	10
Supervisors	0	0	0	0	0	0	0	0
Administrative	24	29	207	246	41	20	26	30
Operational	0	0	434	79	18	3	31	3
Apprentices	0	0	8	15	0	0	0	0
Interns	3	3	10	11	0	0	10	6
<b>Age group</b>								
Under 30	13	13	93	107	4	1	11	8
Between 30 and 50 years old	37	29	571	285	53	26	58	42
Over 50	12	0	65	13	17	2	31	7
<b>Region</b>								
Southeast	62	42	729	405	74	29	0	0
South	0	0	0	0	0	0	100	57

On 12/31/2022, Comgás had 3,071 third parties. Considered third parties in the operation, construction and connections. Does not include IT contractors, consultancies, agencies and other services. GasBrasiliano has an average of 200 contractors, varying over the months. The data compilation takes place through the ERP systems of each business. 100% of employees work full-time

### GRI 2-21 Proportion between the total compensation and annual variation of the highest paid individual in the organization and the average total annual compensation of all employees (excluding the highest paid)

The ratio of the CEO's annual total to the average of all employees is 12 times. There was no annual variation in the proportion.

GRI 2-30 Collective bargaining agreements	COMPASS	COMGÁS1	GASBRASILIANO	SULGÁS
Percentage of total employees covered by collective bargaining agreements	100%	89%	100%	100%

<sup>1</sup>The company uses as a reference the collective bargaining agreements established for other employees and manages this group with specific conditions.

GRI 401-1 Turnover	COMPASS					COMGÁS				
	Employees on 12/31/21	Contracted parties	Disconnected	Turnover 12/31/2022		Employees on 12/31/21	Contracted parties	Disconnected	Turnover 12/31/2022	
				Qty	%				Qty	%
<b>Gender</b>										
Women	24	18	5	37	54.2%	355	81	54	382	7.6%
Men	45	18	10	53	17.8%	750	71	91	730	-2.7%
<b>Functional category</b>										
Directors	11	3	0	14	27.3%	10	0	0	10	0%
Management	16	4	0	20	25%	62	9	12	59	-4.8%
Coordination	3	1	0	4	33.3%	48	2	5	45	-6.3%
Administrative	39	23	0	62	59%	453	105	86	472	4.2%
Operational	0	0	0	0	0	522	36	42	516	-1.1%
Trainees	0	0	0	0	0	10	0	0	10	0
<b>Age group</b>										
Under 30	10	16	3	23	130%	202	37	24	215	6.4%
Between 30 and 50 years old	47	19	9	57	21.3%	832	112	111	833	0.1%
Above 50 years old	12	1	3	10	-16.7%	71	3	10	64	-9.9%
<b>Region</b>										
Midwest	0	0	0	0	0	0	0	0	0	0
North	0	0	0	0	0	0	0	0	0	0
Northeast	0	3	1	2	0	0	0	0	0	0
Southeast	66	31	13	84	27.3%	1,105	152	145	1,112	0.6%
South	3	2	1	4	33.3%	0	0	0	0	0

GRI 401-1 Turnover	COMPASS					COMGÁS				
	Employees on 12/31/21	Contracted parties	Disconnected	Turnover 12/31/2022		Employees on 12/31/21	Contracted parties	Disconnected	Turnover 12/31/2022	
				Qty	%				Qty	%
<b>Gender</b>										
Women	70	7	1	76	8.6%	48	13	10	51	6.3%
Men	23	11	7	27	17.4%	82	25	23	84	2.4%
<b>Functional category</b>										
Directors	3	0	0	3	0	3	3	3	3	0
Management	18	7	3	22	22.2%	16	1	2	15	-6.3%
Coordination	0	0	0	0	0	25	3	1	27	8.0%
Administrative	55	10	5	60	9.1%	41	19	18	42	2.4%
Operational	20	1	0	21	5%	45	12	9	48	6.7%
Trainees	0	0	0	0	0	0	0	0	0	0
<b>Age group</b>										
Under 30	7	2	1	8	14.3%	1	4	1	4	300%
Between 30 and 50 years old	70	16	5	81	15.7%	81	30	13	98	21%
Above 50 years old	16	0	2	14	-12.5%	48	4	19	33	-31.3%
<b>Region</b>										
Midwest	0	0	0	0	0	0	0	0	0	0
North	0	0	0	0	0	0	0	0	0	0
Northeast	0	0	0	0	0	0	0	0	0	0
Southeast	93	18	8	103	10.8%	0	0	0	0	0
South	0	0	0	0	0	130	38	33	135	3.8%

GRI 401-3 Parental leave	COMPASS		COMGÁS		GASBRASILIANO		SULGÁS	
	Men	Women	Men	Women	Men	Women	Men	Women
Total number of employees who took maternity/paternity leave in the period	0	1	24	13	0	0	1	0
Total number of employees who took maternity/paternity leave within the fiscal year and returned to work within the fiscal year after the end of the leave	0	1	22	10	0	0	1	0
Total number of employees who left in the previous year and returned to work in the fiscal year after the end of maternity/paternity leave	0	0	2	3	0	0	0	1
Total number of employees who returned to work after maternity/paternity leave and who remained with the company 12 months after returning to work	0	0	24	11	0	0	0	0
Return rates	0	100%	92%	77%	0	0	100%	100%
Retention rate	0	100%	100%	85%	0	0	100%	100%

Notes: Sulgás: the worker who took leave in 2022 is still working, but 12 months have not yet passed and the woman who returned from leave left to take up a job in a public tender.

GRI 202-1 Proportion of the standard minimum wage by gender in relation to the local minimum wage	COMPASS <sup>1</sup>		COMGÁS <sup>1</sup>		GASBRASILIANO <sup>1</sup>		SULGÁS	
	Men	Women	Men	Women	Men	Women	Men	Women
Lowest salary paid by the organization	5,000.00	4,797.6	2,296.3	2,296.3	3,551.0	4,122.0	3,059.2	3,059.2
Minimum wage determined by legislation or union	1,741.0	1,741.0	2,045.4	2,045.4	1,212.0	1,212.0	3,059.2	3,059.20
Percentage ratio	287%	276%	112%	112%	293%	340%	100%	100%

<sup>1</sup> There is no distinction in the salary floor for men and women, or any other difference, with the exception of what fits into the methodology itself, which considers experience and seniority.

GRI 204-1 Percentage of purchasing budget spent on local suppliers	COMPASS	COMGÁS	GASBRASILIANO	SULGÁS
Total value of the budget for suppliers (BRL million)	445.0	16.3	54.7	263.0
Total amount spent on local suppliers (BRL million)	436.1	16.3	32.1	42.5
Percentage of budget spent on local suppliers	98%	99.8%	58.6%	16.1



### GRI 403-4 Participation, consultation and communication of workers in matters of occupational health and safety

Compass	Comgás	GasBrasiliano	Sulgás
<p>We make all professionals who carry out work under our management control aware of their relevance and contribution to evolving our safety culture, through safe behavior and acts, risk perception and mitigation, compliance with rules and procedures and a proactive stance on issues related to the security. We have a dedicated channel to receive reports of incidents and non-conformities identified by our direct collaborators and we encourage them to critically evaluate our management system in safety, health, environment, quality and integrity of assets. Monthly committees with Compass management and board of directors present a managerial view of the lost-time work-related injury rate - LTIF for all businesses. In addition, in the event of any incident that results in removal or with a considerably high potential, a summary of the occurrence is presented at this meeting, in addition to identifying the consequences, root causes and corrective actions.</p>	<p>Annually, we carry out a critical analysis of the management system and identify the interested parties and their needs and expectations, this is contemplated in our management manuals, and we act to meet the individual needs of employees. We have an annual communication plan, which includes the various stakeholders. This plan is based on the strategy to be worked out for each of the parties. We communicate weekly the main issues of the week via the Weekly Bulletin to the 3 main publics of the company and we operate in programs and campaigns aimed at employees, such as the safe attitude program, which aims to measure the engagement and proactive effort of each employee on various safety issues, in addition to recognizing those who stand out in the field. In addition, in 2022 we carried out a participatory action with all employees and some contracted companies to identify and build our 5 non-negotiable attitudes. Safety issues are perpetuated in all meetings, through the safety minute and the disclosure of the main indicators and monthly data is done at the board meeting.</p>	<p>Workers can directly seek the QHSE area to make suggestions for actions and improvements in the OSH management system. At GasBrasiliano, we have the Internal Commission for Accident Prevention - CIPA, which is the team responsible for carrying out actions aimed at making workers aware of the risks inherent in activities and actions aimed at preventing accidents. In 2022, CIPA coordinated the Internal Week for the Prevention of Accidents at Work, in which a journey of self-knowledge was held with employees on various aspects that affect them.</p>	<p>Internal Commission for Accident Prevention, inspection processes, HSE communication process, internal communication with HSE Management. The Visible Leadership program guarantees the protection of employees and the Internal Commission for Accident Prevention, as defined in NR 05, is responsible for preparing HSE campaigns, incident analysis, inspections. Monthly meetings and annual SIPAT.</p>

GRI 403-5 Total hours of occupational health and safety training <sup>2</sup>	COMPASS	COMGÁS	GASBRASILIANO	SULGÁS
Its own employees	5	4,225	1,596	923
Third-party employees	NA <sup>1</sup>	1,601.3	NA <sup>1</sup>	840

<sup>1</sup> Third party training hours are not tracked.

<sup>2</sup> The main courses in health and safety are: Safety and Health at Work with Flammables and Basic Combustibles (NR-20), Fire Protection Formation of Fire Brigade (NR-23), Waste (NR-25), Safety Signs (NR-26), Safety and Health in Work in Confined Space – Supervisor (NR-33) and Health and Safety in Work at Height (NR-35).

GRI 403-8 Workers covered by an occupational health and safety management system	COMPASS				COMGÁS <sup>2</sup>				GASBRASILIANO				SULGÁS			
	Employees		Third parties <sup>1</sup>		Employees		Third parties <sup>1</sup>		Employees		Third parties <sup>1</sup>		Employees		Third parties <sup>1</sup>	
	qty	%	qty	%	qty	%	qty	%	qty	%	qty	%	qty	%	qty	%
Workers covered by an occupational health and safety management system	104	100	1	100	1,134	100	3,071	100	103	100	256	100	157	100	250	100

<sup>1</sup> Third parties are considered third parties linked to direct operation (construction, connection, operation, maintenance) and third parties who partially or fully enter one of our bases. Third-party consultants, IT and designers are excluded.

<sup>2</sup> Workers linked to service providers who work remotely and are not linked to the main activities of the value chain are not monitored.

GRI 403-9 Work accidents	COMPASS <sup>1</sup>			TRSP			COMGÁS			GASBRASILIANO	SULGÁS	
	2020	2021	2022	2020	2021	2022	2020	2021	2022	2022	2022	
<b>Health and safety rates and figures for its own employees</b>												
Number of deaths as a result of work-related injuries	0	0	0	0	0	0	0	0	0	0	0	0
Rate of deaths as a result of work-related injuries	0	0	0	0	0	0	0	0	0	0	0	0
Number of high-consequence work-related injuries (excluding deaths)	0	0	0	0	0	0	1	0	0	0	0	0
Rate of high consequence work-related injuries (excluding fatalities) – LTIF	0	0	0	0	0	0	0.35	0	0	0	0	0
Number of reportable work-related injuries	0	0	0	0	0	0	3	0	1	0	0	0
Rate of reportable work-related injuries – TRCF	0	0	0	0	0	0	1.06	0	0.35	0	0	0
Motor vehicle incidents	0	0	0	0	0	0	53	38	37	0	0	0
Motor vehicle incident rate - MVIR	0	0	0	0	0	0	5.87	4.35	5.16	0	0	0

<sup>1</sup> The numbers considered here include Compass + Commercialization.

**Third-party employee health and safety rates and figures.**

Number of deaths as a result of work-related injuries	0	0	0	0	0	0	0	0	0	0	0
Rate of deaths as a result of work-related injuries	0	0	0	0	0	0	0	0	0	0	0
Number of high-consequence work-related injuries (excluding deaths)	0	0	0	0	0	0	2	1	1	0	0
Rate of high consequence work-related injuries (excluding fatalities) – LTIF	0	0	0	0	0	0	0.24	0.13	0.14	0	0
Number of reportable work-related injuries	0	0	0	0	0	4	19	9	4	0	4
Rate of reportable work-related injuries – TRCF	0	0	0	0	0	2.07	2.28	1.21	0.56	0	8.80

**Rates and health and safety figures for its own employees and third parties (combined)**

Number of deaths as a result of work-related injuries	0	0	0	0	0	0	0	0	1	0	0
Rate of deaths as a result of work-related injuries	0	0	0	0	0	0	0	0	0	0	0
Number of high-consequence work-related injuries (excluding deaths)	0	0	0	0	0	0	3	1	0	0	0
Rate of high consequence work-related injuries (excluding fatalities) – LTIF	0	0	0	0	0	0	0.27	0.09	0.10	0	0
Number of reportable work-related injuries	0	0	0	0	0	4	22	9	5	0	1.0
Rate of reportable work-related injuries – TRCF	0	0	0	0	0	2.00	1.97	0.83	0.5	0	1.2

<sup>1</sup> Values consider 1,000,000 hours worked. The main types of accidents at work to which our employees are exposed are related to administrative activities related to ergonomics (activities that involve monotony and repetitiveness, such as typing and sitting for long periods). In addition, for our operational and field team, traffic accidents, work at heights and musculoskeletal injuries.

<b>GRI 403-10 Professional diseases<sup>1</sup></b>	<b>COMPASS</b>	<b>COMGÁS</b>	<b>GASBRASILIANO</b>	<b>SULGÁS</b>
Number of deaths as a result of work-related health problems	0	0	0	0
Number of reportable work-related illness cases	0	0	0	0
Absenteeism rate (casual absences, short-term disability, workers compensation)	0.13%	0.70%	0.00%	0.88%

<sup>1</sup> Data referring to employees. There is no management in relation to third parties. The main occupational diseases of the distribution companies controlled by Compass are musculoskeletal diseases identified through the analysis of work activity by the Occupational Health and Safety area. Among the main hazards identified with potential for harm are those related to ergonomics in office activities and, in field activities, harms related to the execution of work in confined spaces.

GRI 404-1 Total Training Hours	COMPASS*	COMGÁS	GASBRASILIANO	SULGÁS
	2022	2022	2022	2022
<b>Gender</b>				
Men	17.14	3,904	2,419	2,297
Women	16.99	3,388	395	1,154
<b>Total</b>	<b>34.13</b>	<b>7,292</b>	<b>2,814</b>	<b>3,451</b>
<b>Functional Category</b>				
Directors	0.38	8.8	10	72
Management	10.60	249.7	305	496
Coordination	0.95	712.2	0	1,006
Administrative	22.20	4,063.6	1508	935.2
Operational	0	1,312.4	991	941.4
Intern	0	800.5	0	0
Apprentice	0	144.8	0	0
<b>Total</b>	<b>34.13</b>	<b>7,292</b>	<b>2,814</b>	<b>3,451</b>

GRI 404-1 Average Training Hours	COMPASS	COMGÁS	GASBRASILIANO	SULGÁS
	2022	2022	2022	2022
<b>Gender</b>				
Men	0.27	5.36	32.7	22.9
Women	0.40	8.37	13.6	20.2
<b>Functional Category</b>				
Directors	0.03	0.9	0	36
Management	0.46	4.4	14.5	82.7
Coordination	0.24	12.3	0	251.5
Administrative	0.42	9	24.7	11.9
Operational	0	2.6	47.2	20.9
Intern	0	38.1	0	0
Apprentice	0	6.3	0	0

\*There was no training available for trainees, apprentices, interns and operators



GRI 404-3 Percentage of employees receiving regular performance and career development reviews	COMPASS			COMGAS			GASBRASILIANO			SULGÁS		
	No. of employees	Received performance evaluation	%	No. of employees	Received performance evaluation	%	No. of employees	Received performance evaluation	%	No. of employees	Received performance evaluation	%
<b>Gender</b>												
Men	62	42	100%	729	729	100%	74	62	83.8%	100	10	10%
Women	62	42	100%	405	405	100%	29	21	72.4%	57	9	15.8%
<b>Functional category</b>												
Governance bodies	6	6	100%	25	25	100%	6	0	0	0	0	0
Directors	12	12	100%	9	9	100%	3	0	0	3	0	0
Managers	23	23	100%	57	57	100%	22	17	77.3%	16	0	0
Coordinators	4	4	100%	58	58	100%	0	0	0	25	0	0
Supervisors	0	0	100%	0	0	100%	0	0	0	0	0	0
Administrative	53	53	100%	453	453	100%	60	47	78.3%	41	0	0
Operational	0	0	100%	513	513	100%	21	19	90.5%	45	0	0
Apprentices	0	0	100%	23	23	100%	0	0	0	4	0	0
Interns	6	6	100%	21	21	100%	0	0	0	23	19	82.6%





GRI 405-2 Proportion between base salary and remuneration received by women and those received by men		COMPASS <sup>2</sup>	COMGÁS <sup>2</sup>	GASBRASILIANO <sup>2</sup>	SULGÁS <sup>2</sup>
<b>Functional category</b>					
Directors	Base Salary (Month)	61%	69%	NA1	NA1
	Total Remuneration (Year)	62%	63%	NA1	NA1
Management	Base Salary (Month)	84%	96%	99%	100%
	Total Remuneration (Year)	86%	96%	99%	100%
Leadership/ coordination	Base Salary (Month)	103%	99%	NA	100%
	Total Remuneration (Year)	103%	97%	NA	100%
Administrative	Base Salary (Month)	82%	94%	94%	91%
	Total Remuneration (Year)	85%	93%	94%	91%
Operational	Base Salary (Month)	NA1	114%	84%	88%
	Total Remuneration (Year)	NA <sup>1</sup>	103%	84%	88%

<sup>1</sup> There are no employees performing such a function, or of just one gender.

<sup>2</sup> Southeast region: Compass, Comgás, GasBrasiliano. South region: Sulgás.

413-1 Operations with engagement, impact assessments and development programs focused on the local community	COMPASS <sup>1</sup>		COMGÁS		GASBRASILIANO		SULGÁS	
	qty	%	qty	%	qty	%	qty	%
i. social impact assessments, including gender impact assessments, based on participatory processes	1	100	93	100	41	100	29	100%
ii. environmental impact assessments and continuous monitoring	1	100	93	100	41	100	29	100%
iii. public disclosure of the results of environmental and social impact assessments	1	100	93	100	41	100	None	None
iv. local development programs based on the needs of local communities	1	100	93	100	0	0	13	44.8%
v. stakeholder engagement plans based on stakeholder mappings	1	100	93	100	0	0	None	None
vi. committees and processes for broad consultation with the local community including vulnerable groups	1	100	0 <sup>2</sup>	0	0	0	None	None
vii. work councils, health and safety at work commissions and other entities representing employees to discuss impacts	0	0	93	100	7	17	0 <sup>2</sup>	0 <sup>2</sup>
viii. formal grievance and complaint processes by local communities	1	100	93	100	41	100	29	100%

<sup>1</sup> Project refers to TRSP facilities.

<sup>2</sup> There are CIPA and Union (gas workers and engineers) according to regulation.



GRI 414-2 Negative social impacts in the supply chain and measures taken	COMPASS	COMGÁS	GASBRASILIANO <sup>1</sup>	SULGÁS
	2022	2022	2022	2022
a. Number of suppliers assessed for social impacts.	285	2,585	0	12
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 upon 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

<sup>1</sup> Supplier analysis performed through Background Check

## Governance

### Corporate integrity

GRI 205-1 Operations subject to risk assessments related to corruption <sup>1</sup>	COMGÁS	GASBRASILIANO	SULGÁS
	2022	2022	2022
Total number of operations submitted to risk assessments related to corruption	1.176	41	29
Percentage of operations submitted to risk assessments related to corruption	100%	100%	100%

<sup>1</sup> Compass conducts assessments for controlled distributors: Comgás, GasBrasiliano and Sulgás.

GRI 205-2 Total number and percentage of employees who were notified and who received training on anti-corruption policies and procedures – by employee category	COMPASS			COMGÁS			GASBRASILIANO			SULGÁS		
	2022			2022			2022			2022		
	Trained	Communications	%	Trained	Communications	%	Trained	Communications	% <sup>1</sup>	Trained	Communications	% <sup>1</sup>
Governance bodies	0	6	100%	17	8	100%	0	0	0%	0	0	100%
Directors	0	12	100%	5	4	100%	0	0	0%	0	0	100%
Managers	0	25	100%	37	20	100%	0	16	76%	16	16	100%
Coordination	0	5	100%	28	30	100%	0	0	0%	25	25	100%
Administrative	0	50	100%	207	246	100%	0	60	100%	41	41	100%
Operational	0	0	100%	434	79	100%	0	21	100%	45	45	100%
Interns	0	6	100%	10	11	100%	0	0	0%	23	23	100%
Apprentices	0	0	100%	8	15	100%	0	0	0%	4	4	100%
<b>Total</b>	<b>0</b>	<b>98</b>	<b>100%</b>	<b>746</b>	<b>413</b>	<b>100%</b>	<b>0</b>	<b>97</b>	<b>94%</b>	<b>4</b>	<b>4</b>	<b>100%</b>

<sup>1</sup> 100% of the employees in the communication/training period. Employees hired later will be trained later. Southeast Region encompasses Compass, Comgás and GasBrasiliano, while the South Region encompasses Sulgás

GRI 205-2 Communication to partners about anti-corruption policies and procedures	COMGÁS	GASBRASILIANO	SULGÁS
	2022	2022	2022
Partners communicated about anti-corruption policies and procedures	2,585	NA <sup>1</sup>	NA <sup>1</sup>

<sup>1</sup>All contracts with business partners, including suppliers of products and services, signed with representative associations and class representative entities, proponents of sponsorship projects, institutions (education, health, technology, research, innovation, etc.) have standard anti-corruption clauses, but this indicator is not yet being measured.

## GRI 2-28 Participation in associations

Company	Association	Acronym	Type	Objective	Occupation
Compass, Comgás, GasBrasiliano	Brazilian Association of Pipeline Gas Distribution Companies	Abegás	Sector entity, association and union	It brings together piped gas distribution concessionaires, shareholders and companies participating in the gas industry. The participation aims to expand the natural gas offer; support the strengthening of distributors with exchange and technical cooperation; Collaborate with government agencies in formulating development programs. Abegás represents Brazil at the International Gas Union (IGU).	Comgás, Vice-presidency
Comgás	Union of the Energy Industry in the State of São Paulo	Sindienergia	Sector entity, association and union	As the union brings together companies in the sector, including distributors, generators and transmission companies, of electricity and natural gas, the function is to represent our company in the state's energy sector, to promote and increase the participation of natural gas.	Comgás, Vice-presidency
Compass, Comgás, GasBrasiliano	Cogeneration Power Industry Association	Cogen	Sector entity, association and union	Promote cogeneration; act to eliminate the “barriers” that still exist to make cogeneration projects viable; participate in the implementation of a diversification model of the Energy Matrix with more efficient, cleaner and lower cost (ESG) solutions.	Comgás, Board of Directors
Compass, Comgás	Center of Industries of the State of São Paulo	Ciesp	Sector entity, association and union	Influence points related to the gas industry. Maintain institutional relationship. Participate in industry discussions and positioning in relation to natural gas, regulation, tariff revisions. Seek rapprochement with some customers and industry leaders	No direct participation in the governance bodies
Compass, Comgás	Brazilian Institute of Petroleum, Natural Gas and Biofuels	IBP	Sector entity, association and union	Know the positioning of consultations and public hearings; regulatory discussions. Participate in technical committees, act on studies and proposals of a technical, regulatory and tax nature. Seek anticipation from Oil and Gas industry lobbies.	No direct participation in the governance bodies
Compass, Comgás	Brazilian Institute of Finance Executives	IBEF	Sector entity, association and union	Participate in technical events that address topics relevant to the daily life of the CFO and the exchange of experiences among all participants.	No direct participation in the governance bodies
Compass, Comgás	American Gas Association	AGA	Sector entity, association and union	Association that represents companies that work with natural gas. It has the participation of distributors, suppliers, equipment suppliers, among others. It operates in the United States, but also has companies from all over the world. Important in the ESG and security issue.	No direct participation in the governance bodies
Compass, Comgás	Brazilian Biogas Association	ABiogás	Sector entity, association and union	Acting as a channel for dialogue with civil society, the Federal and State Governments, local authorities and bodies responsible for Brazilian energy planning, Abiogás aims to	No direct participation in the governance bodies
Comgás	Brazilian Hydrogen Association	ABH2	Sector entity, association and union	Association dedicated to promoting the chain of production, storage, distribution and use of hydrogen for energy purposes in Brazil.	No direct participation in the governance bodies
Comgás Compass	International Gas Union	IGU	Sector entity, association and union	Advocate for gas as an integral part of a sustainable global energy system and promote political, technical and economic progress in the gas industry. IGU's work organization covers the entire gas value chain from exploration and production, transmission via pipelines and liquefied natural gas (LNG), as well as gas distribution and combustion at the point of use.	Participation in technical working groups.

# SASB ANNEX

## Energy price information and fair advice for customers

IF-GU-240a.1 Average retail gas tariff by residential, commercial and industrial customers	COMGÁS			GASBRASILIANO	SULGÁS
	2020	2021	2022	2022	2022
<b>Average gas tariff (BRL/m<sup>3</sup>)</b>					
Residential	4.61	5.24	6.32	7.64	6.80
Commercial	3.06	3.56	4.65	5.52	5.84
Industrial	1.53	1.97	2.11	3.48	4.37
<b>Average gas tariff (BRL/ MMBTU)</b>					
Residential	123.17	140.12	168.87	204.8	182.3
Commercial	81.96	95.22	124.44	147.9	156.7
Industrial	40.8	52.74	56.52	93.2	117.1

Notes: Concessionaires do not have transport services. Gás Brasileiro - In 2022, there was an increase in the average gas tariff, measured in BRL/m<sup>3</sup>, for all customer segments, with an increase of 44%, 47% and 54% in tariffs for residential, commercial and industrial customers, respectively. The increase was caused by macroeconomic assumptions (dollar and Brent - barrel of oil) that impact the cost of gas (molecule), passed on to the consumer. Another impact was inflation in the period.

IF-GU-240a.2 Typical monthly gas bill for residential customers for 50 MMBtu and 100 MMBtu of delivered gas per year	COMGÁS			GASBRASILIANO	SULGÁS
	2020	2021	2022	2022	2022
<b>Typical monthly gas bill for residential customers</b>					
Typical monthly gas bill for residential customers	BRL56.99	BRL63.43	BRL73.79	BRL40.68	BRL81.73
<b>Typical monthly gas bill for residential customers (BRL) - indicator adapted to the Brazilian context</b>					
3 m <sup>3</sup> /month <sup>2</sup>				BRL 40.68	
Up to 8 m <sup>3</sup> /d	BRL 39.18	BRL 41.70	BRL 51.26		BRL 26.24
12 m <sup>3</sup> /month <sup>3</sup>				BRL 102.56	
Above 8 m <sup>3</sup> /d up to 15m <sup>3</sup> /d					BRL 75.49
15 m <sup>3</sup> /month <sup>3</sup>	BRL 73.45	BRL 78.19	BRL 96.12		
Above 15m <sup>3</sup> /d					BRL 198.47

Notes: Sulgás - <sup>1</sup>. We do not have individual measurements, we divided the amount invoiced by the number of units. | Gás Brasileiro - <sup>1</sup> indicator adapted from SASB IF-GU-240a.2., as in the company's concession area the average consumption per customer in the residential segment ranges from 3 to 12 m<sup>3</sup>/month. Unlike the use of natural gas mainly for heating by customers in the residential segment in the United States and Europe, in Brazil, natural gas is mostly used for cooking and heating water in homes. In 2022, the average bill for those who consume up to 3 m<sup>3</sup> per month was BRL 40.70 and for those who consume an average of 12 m<sup>3</sup> was BRL 102.82 | <sup>2</sup>the following assumptions were considered for the calculation: (deliberation cost + unitary margin) \* volume of 3 m<sup>3</sup>. The account without ICMS impact is considered | <sup>3</sup> the following assumptions were considered for the calculation: (deliberation cost + unitary margin) \* volume of 12 m<sup>3</sup>. The account without ICMS impact is considered.



IF-GU-240a.3 Number of residential customer gas disconnections for non-payment, percentage reconnected within 30 days	COMGÁS			GASBRASILIANO	SULGÁS <sup>1</sup>
	2020	2021	2022	2022	2022
Total number of gas disconnections between residential customers during the reporting period resulting from non-payment for residential customers	36,527	15,137	12,722	1,127	-
Number of residential customer gas disconnections due to non-payment, percentage reconnected within 30 days	21,492	8,838	4,539	768	-
Percentage of reconnections	59%	58%	35.68%	68%	-

<sup>1</sup> *Sulgás - There was no such occurrence. The only residential building that was deactivated did not have default reasons.*

### End use efficiency

**IF-GU-420a.1 Percentage of gas utility revenues arising from fee structures that (1) are decoupled or (2) contain a Lost Revenue Adjustment Mechanism (LRAM)**

The concessionaires still do not have any type of income from the energy efficiency applied to their customers.

IF-GU-420a.2 Customer gas savings based on market efficiency measures	COMGÁS	GASBRASILIANO	SULGÁS
Customer gas savings based from market efficiency measures	The concessionaire does not have a differentiated tariff for customers who prove energy efficiency, but acts actively in communication and tips to reduce consumption and consequently energy efficiency.	The concessionaire does not have a differentiated tariff for customers who prove energy efficiency, but it has a project in partnership with SENAI to carry out efficiency studies to analyze processes and propose improvements.	The concessionaire does not have a differentiated tariff for customers who prove energy efficiency, but acts actively in communication and tips to reduce consumption and consequently energy efficiency.

### Integrity of gas distribution infrastructure

IF-GU-540.a.1 Number of (1) reported gas pipeline incidents, (2) Corrective Action Orders (CAO) and (3) Probable Violation Notices (NOPV)	COMGÁS			GASBRASILIANO	SULGÁS
	2020	2021	2022	2022	2022
i. reported pipeline incidents	0	0	0	0	0
ii. corrective action orders (CAO)	1	0	0	0	0
iii. probable infringement notices (NOPV)	0	0	0	0	0

IF-GU-540.a.2 Integrity of gas distribution infrastructure	COMGÁS			GASBRASILIANO	SULGÁS
	2020	2021	2022	2022	2022
<b>Length and composition of natural gas distribution pipelines (km)</b>					
Cast iron distribution network	0.0	0.0	0.0	0.0	0.0
Steel distribution network	2,452.0	2,454.0	2,484.3	626.9	586.6
Polyethylene distribution network	17,016.0	17,925.0	18,574.1	662.0	861.9
Total distribution network	19,468.0	20,379.0	21,052.3	1,288.9	1448.6
<b>Percentage of natural gas distribution pipelines by composition</b>					
Cast iron distribution network	0%	0%	0%	0%	0%
Steel distribution network	13%	12%	12%	49%	40%
Polyethylene distribution network	87%	88%	88%	51%	60%
<b>Total distribution network</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
IF-GU-540.a.3 Extension of distribution and transport pipelines inspected (km)	COMGÁS			GASBRASILIANO	SULGÁS
	2020	2021	2022	2022	2022
Total hazardous liquid transport network (km)	0.0	0.0	0.0	0.0	NA
Inspected hazardous liquid transport network (km)	NA	NA	NA	NA	NA
Total natural gas distribution network (km)	19,468.4	20,379.3	21,058.4	1,288.9	1448.6
Direct inspection for corrosion detection in steel mesh (km) <sup>1</sup>	410.00	285.9	395.5	89.3	1.2
Inspected natural gas distribution network (km)	58,815.2	53,129.2	63,175.2	2,515.00	160.0
Percentage of hazardous liquid pipelines inspected	NA	NA	NA	NA	NA
Percentage of natural gas pipelines inspected <sup>2</sup>	302%	261%	300%	195%	11%

Notes: Gás Brasileiro - 1 Corrosion control through the DCVG technique. |2 For steel mesh inspection, two inspections per year are scheduled for the entire length of the network. For polyethylene network inspections, three inspections per year are scheduled for the entire length of the network. Therefore, the percentage is greater than 100%.

IF-GU-000.A Number of (1) residential, (2) commercial, and (3) industrial customers served number of Customers per Segment	COMGÁS			GASBRASILIANO	SULGÁS
	2020	2021	2022	2022	2022
<b>Number of Customers per Segment</b>					
Residential	2,081,466.0	2,211,826.0	2,359,391.0	38,193.0	76,356.0
Commercial	18,244.0	18,763.0	19,655.0	735.0	1,667.0
Industrial	1,400.0	1,481.0	1,547.0	172.0	185.0
Cogeneration	29.0	29.0	32.0	0.0	46.0
GNV	216.0	214.0	220.0	18.0	113.0
Thermoelectric	2.0	2.0	2.0	0.0	1.0
<b>Total</b>	<b>2,101,357</b>	<b>2,232,315</b>	<b>2,380,847</b>	<b>39,118</b>	<b>78,368</b>

Notes: GasBrasiliano - The CNG segment was added to the industrial segment because there is no specific field. (1) residential customers, (2) commercial customers, (3) industrial customers, and (4) transferred to a third party (MMBTU)

IF-GU-000.B Volume of natural gas distributed to customers	COMGÁS			GASBRASILIANO	SULGÁS
	2020	2021	2022	2022	2022
<b>MMBTU</b>					
Residential	11,275,884.0	11,679,653.0	12,024,488.0	117,621.27	373,552.74
Commercial	4,297,681.0	4,786,696.0	5,525,081.0	101,052.12	607,759.94
Industrial	124,738,683.0	142,281,006.0	132,781,608.0	10,791,464.98	33,190,765.58
Cogeneration	11,963,621.0	15,413,354.0	13,242,041.0	-	3,505,063.57
GNV	5,892,472.0	7,554,923.0	8,189,427.0	284,169.18	3,073,927.38
<b>Total</b>	<b>158,168,341.00</b>	<b>181,715,632.00</b>	<b>171,762,646.0</b>	<b>11,294,307.6</b>	<b>40,751,069.2</b>
<b>m<sup>3</sup></b>					
Residential	301,517,141.0	312,313,921.0	321,534,814.0	3,145,192.79	9,988,800.23
Commercial	114,919,983.0	127,996,261.0	147,740,671.0	2,702,133.65	16,251,500.69
Industrial	3,335,512,382.0	3,804,594,091.0	3,550,580,190.0	288,563,773.61	887,521,071.56
Cogeneration	319,907,225.0	412,153,079.0	354,092,185.0	-	93,725,399.91
GNV	157,564,689.0	202,018,647.0	218,985,281.0	7,598,683.84	82,196,818.22
<b>Total</b>	<b>4,229,421,420.0</b>	<b>4,859,075,999.0</b>	<b>4,592,933,141.0</b>	<b>302,009,783.9</b>	<b>1,089,683,590.6</b>

\*The volume of 536,315,651.7 m<sup>3</sup> of natural gas is intended for the operation of the REVAP Refinery and is included in the TUSD Table (Table – Use of Distribution Services), being a volume only distributed and not sold by the Company.

IF-GU-000.C Extension of gas pipelines (km)	COMGÁS			GASBRASILIANO	SULGÁS
	2020	2021	2022	2022	2022
Transport pipelines	0.0	0.0	0.0	0.0	0.0
Distribution pipelines	19,468	20,366	21,052	1,288.9	1,448.6

### Emissions

EM-MD-110a.1 Gross global GHG emissions	COMGÁS			GASBRASILIANO	SULGÁS
	2020	2021	2022	2022	2022
Total scope 1 emissions	12,218	9,847	6,101	1,919	1,402
Percentage of Methane GHG emissions (CH4)	93%	67%	82%	90%	94%

Note: Compass' businesses are not subject to GHG emission regulations.

## Ecological impacts

	COMPASS, São Paulo Regasification Terminal (TRSP)	COMGÁS
<b>EM-MD-160a.1 Description of environmental management policies and practices for active operations</b>	During 2022, the premises established in the TRSP environmental licensing were followed, through the Basic Environmental Plan - PBA, 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 is planned for the operation phase (2023).	Comgás has an Integrated Safety, Health, Environment, Quality and Asset Integrity Policy, seeking to carry out our activities in a sustainable manner, identifying and mitigating our environmental aspects and impacts, establishing our commitments to the environment. During 2022, the premises established in the environmental licensing were followed, through the Basic Environmental Plan - PBA, 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 is planned for the operation phase (2023).
<b>EM-MD-160a.2 Percentage of land owned, leased and/or operated within areas of protected conservation status or habitat of endangered species</b>	Of the total TRSP area (10.55ha), 16% were intervened in a permanent preservation area (1.67ha) by us. This amount was reduced due to the use of the non-destructive method, reducing intervention.	The SDGNs - Natural Gas Distribution Systems are linear occupations and most of them are buried, not having a direct operation with the protected conservation area. Comgás does not own or lease land in protection or conservation areas. For the Metropolitan Reinforcement project, intervention was carried out on 5.8 (ha) duly authorized within the environmental licensing process, which is equivalent to 0.03% of the total project for the implementation of a 14.8km gas pipeline network.
<b>EM-MD-160a.3 Disturbed (impacted) land area, percentage of impacted area restored</b>	Of the 5.58 ha suppressed, 3.08 ha will be recovered, that is, 55%. This recovery will take place in 2023, after the demobilization of the TRSP work fronts. In addition to this recomposition, we carried out compensatory planting of 5.9ha, totaling 8.98ha restored, representing together with the area to be recovered, 159% of the total suppressed.	For the Reforço Metropolitano project, we carried out the compensatory planting of 14.15 hectares (ha) destined for forest restoration, representing 243%.
<b>EM-MD-160a.4 Number and aggregate volume of hydrocarbon spills, volume in the Arctic, volume in exceptionally sensitive areas (USAs) and volume recovered</b>	There were no oil spills and we have no operations in the Arctic.	There were no oil spills and we have no operations in the Arctic.
<b>EM-MD-160a.4 Relevant comments and explanations on outstanding initiatives and major variations</b>	The TRSP is being implemented, with an expected operation in 2023. For the execution of the works, all regulatory licenses and authorizations were obtained. The project was duly licensed by the state environmental agency (CETESB), with an environmental impact assessment, subsidized by an EIA-RIMA (Environmental Impact Study and Environmental Impact Report), where all positive and negative impacts were mapped for the installation and operation of the terminal. In addition, the project had design premises to reduce the impact of vegetation suppression and consequently biodiversity, using a non-destructive method for deploying the gas pipeline in most of the route, reducing interventions in APP and suppression needs.	Reforço Metropolitano began operations in December 2022. For the execution of the works, all regulatory licenses and authorizations were obtained. The enterprise was duly licensed by the state environmental agency (CETESB), with an environmental impact assessment, subsidized by an EIA-RIMA (Environmental Impact Study and Environmental Impact Report), where all the positive and negative impacts were mapped for the installation and operation of the gas pipeline. In addition, the project had design premises to reduce the impact of vegetation suppression and consequently biodiversity, using a non-destructive method for deploying the gas pipeline in most of the route, reducing interventions in APP and suppression needs.



## Critical incident risk management

EM-MD-540a.1 Number of reportable pipeline incidents, significant percentage	COMGÁS			GASBRASILIANO	SULGÁS
	2020	2021	2022	2022	2022
Number of reported gas pipeline incidents	0	0	0	0	0
Corrective Action Orders (CAO)	1	0	0	0	0
Probable Infringement Notices (NOPV)	0	0	0	0	0
<b>Total</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

EM-MD-540a.2 Percentage of natural gas pipelines and hazardous liquid pipelines inspected	COMGÁS			GASBRASILIANO	SULGÁS
	2020	2021	2022	2022	2022
Percentage of dangerous gas pipelines inspected	302%	261%	300%	195%	11%

Notes: Compass does not have liquid pipelines. | Comgás and Gás Brasileiro - For steel mesh inspection, two inspections per year are scheduled for the entire length of the network. For polyethylene network inspections, three inspections per year are scheduled for the entire length of the network. Therefore, the percentage is greater than 100%.

EM-MD-000.A Total tonne-kilometers (tkm) of natural gas, crude oil and refined petroleum products transported by means of transport <sup>1</sup>	COMGÁS			GASBRASILIANO	SULGÁS <sup>2</sup>
	2020	2021	2022	2022	2022
<b>Volume of gas transported by means of transport (m<sup>3</sup>)</b>					
Distribution pipeline	4,229,421,420	4,859,075,999	4,592,933,141	302,009,710	1,089,683,590
<b>Volume of gas transported by means of transport (MMBTU)</b>					
Distribution pipeline	158,168,340	181,715,632	171,762,645	11,294,307	40,751,069

<sup>1</sup> Compass' business portfolio does not include crude oil and refined petroleum products. In 2022, it does not have a transport pipeline and has not transported LNG by ship.

<sup>2</sup> The volume of 536,315,651.7 m<sup>3</sup> of natural gas is intended for the operation of the REVAP Refinery and is included in the TUSD Table (Table – Use of Distribution Services), being a volume only distributed and not sold by the Company.

# SASB CONTENT INDEX

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THEME	CODE	ACCOUNTING METRIC	CATEGORY	MEASUREMENT UNIT	PAGE NO.
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	EM-MD-110a.2	Discussion of the long-term and short-term strategy or plan for managing Scope 1 emissions, emission reduction targets and a performance review against these targets	Discussion and analysis	N/A	16, 44
Air quality	EM-MD-120a.1	Atmospheric emissions of the following pollutants: Nox (excluding N <sub>2</sub> O), SO <sub>x</sub> , volatile organic compounds (VOCs) and particulates (PM <sub>10</sub> )	Quantitative	Metric ton	Compass' current inventory includes only GHG emissions regulated by the Kyoto Protocol: CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, SF <sub>6</sub> , PFCs, HCFCs and regulated by the Montreal Protocol (CFCs and HCFCs). Therefore, NO <sub>x</sub> , SO <sub>x</sub> , volatile organic compounds, PAHs and particulate matter are not monitored.
Ecological impacts	EM-MD-160a.1	Description of environmental management policies and practices for active operations	Analysis and Discussion	N/A	93
	EM-MD-160a.2	Percentage of land owned, leased and/or operated within areas of protected conservation status or habitat of endangered species	Quantitative	Percentage (%) per area	93
	EM-MD-160a.3	Disturbed (impacted) land area, percentage of impacted area restored	Quantitative	Hectares, percentage (%)	93
	EM-MD-160a.4	Number and aggregate volume of hydrocarbon spills, volume in the Arctic, volume in exceptionally sensitive areas (USAs) and volume recovered	Qualitative	N/A	93
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	Indicator not applicable, since current operations are regulated by ARSESP (state level).

THEME	CODE	ACCOUNTING METRIC	CATEGORY	MEASUREMENT UNIT	PAGE NO.
Critical incident risk management	EM-MD-540a.1	Number of reportable pipeline incidents, significant percentage	Quantitative	Number, percentage (%)	94
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	EM-MD-540a.3	Number of accident and non-accident releases (NARs) for rail transport	Quantitative	Number	Indicator not applicable, since we do not have a rail transport operation.
	EM-MD-540a.4	Discussion of the management systems used to embed a culture of safety and emergency preparedness throughout the value chain and throughout project life cycles	Analysis and Discussion	N/A	29

# CREDITS

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