2024 SUSTAINABILITY REPORT

COMPASS



SUMMARY

MESSAGE FROM THE PRESIDENT

GRI 2-22

Compass was created in 2020 with the mission to expand options in an increasingly open and competitive natural gas market, and the year 2024 was marked by relevant deliveries that made this mission a reality.

The creation of Edge and the start-up of the São Paulo Regasification Terminal (TRSP), in the metropolitan region of Santos, materialized our commitment to **promote** a broad, transparent, and competitive gas market. Edge has built a diversified portfolio of gas supply contracts from various sources: Bolivia, Argentina, pre-salt, LNG and biomethane, providing flexibility, competitiveness and decarbonization to on and off-grid. customers. Edge's role is reflected in the signing of the first industrial contracts in the free market in the state of São Paulo. paving the way for the almost three dozen consumers in São Paulo whose contracts already add up to more than 2 million m³ of gas per day.

Comgás, in the last year of this regulatory cycle (2019-2024), connected more than 160,000 new customers to its distribution network. surpassing the mark of 2.6 million consumers served, delivering more than 11.6 million m³ day of natural gas and maintaining its reference position in safety, operational excellence and customer service.

At Commit, the year 2024 was marked by the evolution in the optimization of the asset portfolio and the expansion of access to natural gas in the regions served by its distributors. In all, the company invested approximately R\$ 400 million to expand access to piped gas, moving the volume of 10.7 million m³/day of energy to more than 353,000 connected customers, last year 30,000 new consumers were connected. Commit also completed the sale of Norgás and Compass announced the acquisition of 51% of the shares of Compagas, the distributor of piped gas in Paraná, thus obtaining control of the company.



We have also made noteworthy progress in **promoting** safe and efficient energy transition. Alongside with our commitment to lead the distribution of renewable gas in Brazil, Edge has evolved in the construction of the biomethane purification plant of its subsidiary OneBio, in Paulínia (SP), with commercial operations expected to begin at 180,000 m³/day in the second half of 2025. In addition, Edge announced the acquisition contract for biomethane produced at Orizon's Itapevi (SP) landfill, consolidating a relevant portfolio of this renewable fuel.

In the distribution segment, the highlight was the start of operation of the first interconnection of the Comgás network with a biomethane plant. The operation next to the Costa Pinto sugarcane processing plant, in Piracicaba (SP), began in September 2024 and in the year more than 1.8 million m³ of renewable biomethane were distributed.

Also on the environmental agenda, aligned with our commitment to expand natural gas use in the heavy fleet, we carried out a pioneering Life Cycle Assessment (LCA), a study that compared the emissions of heavyduty vehicles in the Southeast Region powered by three fuels: diesel, natural gas and biomethane. The results reaffirm the fundamental role of natural gas and biomethane as allies of the energy transition, contributing to the reduction of greenhouse gas emissions and other atmospheric pollutants in Brazilian heavy fleet.

We were also recognized for our performance on the climate change agenda for the third consecutive year, earning the score of leadership in the category "Climate Change" by CDP, the main database of global emissions. We also celebrate, for the fourth consecutive year, the achievement of the Gold Seal in the Brazilian program of *GHGProtocol*, reinforcing our commitment to the management and reduction of greenhouse gas emissions.

In our commitment to **developing people and society**, we have invested more than R\$ 36 million in 96 projects and partnerships in line with our guidelines and territories of social action, directly benefiting more than 31 thousand people. In terms of diversity, we reached the mark of 43% of leadership positions being held by women in Compass and its business. In safety, Comgás was recognized with the first place in the award "Safety Achievement Award" from American Gas Association (AGA) for the 16th year in a row, a recognition of our team's ongoing dedication to achieving zero accident in operations.

Facing the climate emergency in Rio Grande do Sul, Sulgás played a fundamental role for the state's energy security by ensuring uninterrupted natural gas supply during the crisis to 24 hospitals, 30 clinics and nursing homes and 27 social clubs that served as temporary shelters, as well as industries and residences. Donations of mattresses, blankets, chemical toilets, and hygiene items were made by the company, in addition to partnerships with state and municipal authorities in combating the crisis that has hit most of the state of Rio Grande do Sul.

I invite you to learn about these and other initiatives in this report.

We remain convinced of the strategic role of natural gas for a safe and efficient energy transition. Let us take this journey together!

Wishes for an enjoyable read and all the best!

Antonio Simões CEO of Compass













Compass is one of the Cosan Group companies and aims to promote safe and efficient energy transition through natural gas and biomethane.

An independent business manager in the country, that operates in two segments: Gas Distribution and Marketing & Services.

In the Gas Distribution segment, it controls Comgás, the largest distributor of piped gas in Brazil and Commit (a partnership between Compass and Mitsui), responsible for the operation of three controlled distributors: Necta, Sulgás and the recently acquired Compagas. In addition, it has a minority stake in three other distributors, MSGás, SCGás and Ceg Rio.

Comgás and the controlled distributors together delivered a total volume of 15.1 million m3 gas daily in 2024.



Edge's business model includes strategic assets such as the São Paulo Regasification Terminal (TRSP), located in Santos, which began operations in July 2024. The TRSP can re-gasify 14 million m³ of natural gas per day. In 2024, a volume of more than 580 million m³ of LNG was delivered.

In addition, Edge is building OneBio, the largest biomethane plant in Brazil from landfill-generated biogas, in the Paulínia Eco Park. As a result of the partnership with Orizon and investments in the order of R\$ 450 million, the plant has the capacity to produce 225,000 m³ per day of biomethane in São Paulo. Operations are expected to begin in the second half of 2025.

Sale of Compass's stake in Norgás

In line with its portfolio management and capital allocation strategy, Compass sold its 51% stake in Norgás S. A. ("Norgás") in November 2024. Norgás holds a shareholding in Companhia de Gas do Ceará-Cegás (29.4%), Companhia Potiguar De Gas - Potigás (83%), gas De Alagoas S. A. - Algás (29.4%), Sergipe Gas S. A. - Sergás (41.5%), and Companhia Pernambucana De Gas - Copergás (41.5%).





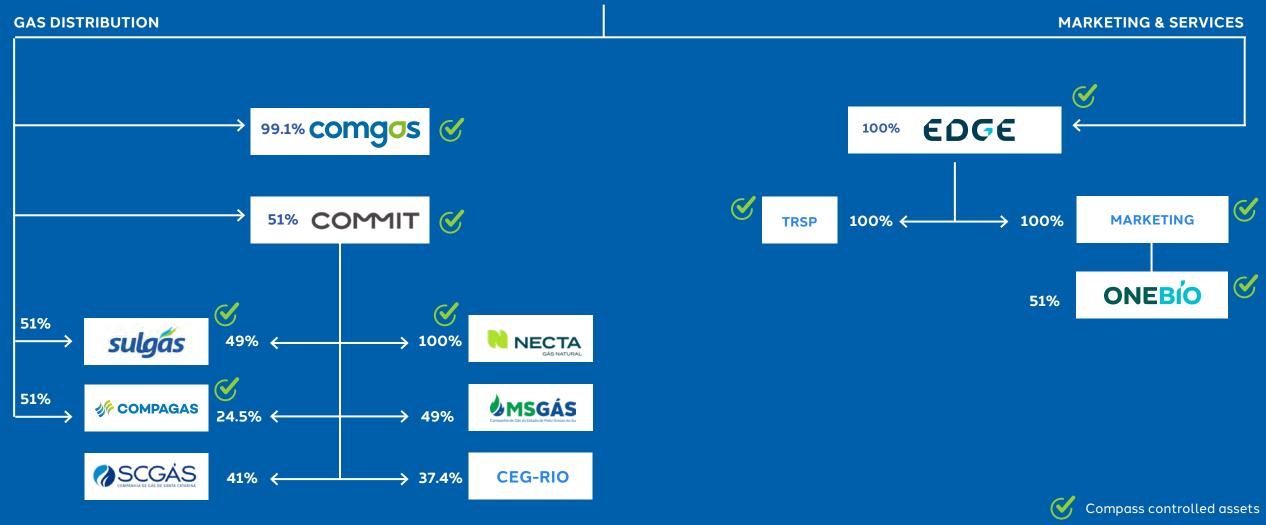
Acquisition of Compagas

In a further step to consolidate Compass 'strategy, Compagas was integrated into the controlled portfolio in September 2024, when all the previous conditions and approvals from the competent bodies were finalized, for the acquisition of 51% of the company from Companhia Paranaense de Energia (Copel), and with this it obtained operational control of the company. The piped gas distribution concessionaire has operated this service exclusively in the state of Paraná since 1994, where it serves more than 58,000 customers in the industrial, commercial, residential, vehicular, and electric generation segments. Its distribution network has about 900 kilometers in 16 municipalities: Curitiba and in Araucária, Arapoti, Balsa Nova, Campina Grande do Sul, Campo Largo, Carambeí, Castro, Colombo, Fazenda Rio Grande, Palmeira, Paranaguá, Pinhais, Ponta Grossa, Quatro Barras, and São José dos Pinhais. The accumulated experience of Compagas, added to that of Compass, has the potential to create an important vector of infrastructure development in Paraná, expanding access to the benefits of piped gas and contributing to the state's energy security. The concession agreement is valid until July 2054.



OUR BUSINESS PORTFOLIO



















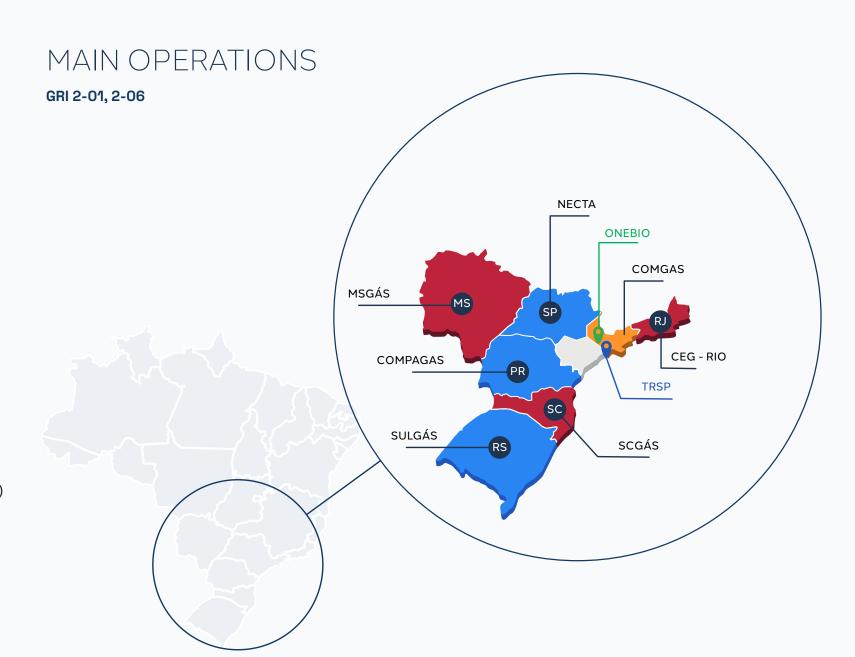




COMPASS-SHAREHOLDER COMPOSITION

SHAREHOLDER	SHARES	%
Cosan Dez Participações S.A.	628,487,691	88.00%
Elcoa Atmos	30,853,031	4.32%
Bradesco Vida e Previdência	30,853,031	4.32%
EC Gestão de Recursos	14,473,984	2.03%
Prisma Capital	5,713,415	0.80%
Núcleo Capital	3,808,943	0.53%
Total	714,190,095	100%

- Uncontrolled piped gas distribution company (Commit portfolio)
- Controlled piped gas distribution company (Commit portfolio)
- Comgás (Compass controlled asset)
- São Paulo Regasification Terminal (TRSP) Edge
- OneBio-Edge (under construction)



OUR UNIFYING CULTURE

GRI 2-23, 2-29

Compass strives to promote a safe and efficient energy transition and organizational culture is the key to the success of its business.

Our North is the cultural guide and is disseminated to all the assets of the organization. The principles of "Our North": **Boldness** (Courage, authenticity, and high Performance), **Connection** (Empathy, diversity, and collaboration) and **Transparency** (Security, governance, and Ethics).

WE EXIST TO

PROMOTE A SAFE AND EFFICIENT ENERGY TRANSITION.

WE ARE

AN INDEPENDENT
BUSINESS
MANAGER THAT
ENABLES THE
GROWTH OF THE
GAS MARKET.

OUR WAY IS ALWAYS



BOLD

Here are people with authenticity and expert in finding the best ways - without fear of making mistakes and learning. With courage, we question the status quo and look to the future. Always with execution capacity and high performance.



CONNECTED

We are stronger by doing it together. With independent companies and people with autonomy, we unite for a single purpose. We create solutions to real challenges, always with collaboration, empathy, respect, and diversity.



TRANSPARENT

Ethics is non-negotiable when in uncharted lands. Therefore, we follow the best practices of governance and security. Here the talk is straight, and trust sets the tone for relations.

Ö. R ALL WHO SEEK TO GENERATE VALUE WITH THE DEVELOPMENT OF PEOPLE AND SOCIETY.















ESSENTIAL VALUES THAT GUIDE COMPASS 'PERFORMANCE

- Courage, which helps us navigate unknown routes.
- **Authenticity**, which we pride ourselves on maintaining and encouraging in those who collaborate with us.
- **Empathy** by putting ourselves in each other's shoes in a genuine and respectful way.
- **Ethics**, from which we maintain commitment to our values and principles in our work relationships and with society.
- **Diversity**, committed to building a diverse and inclusive environment and, thereby, enhance our value generation.

- **Governance**, the constant search for excellence in the controls, policies and procedures that contribute to the management of our business.
- **Security**, the care we dedicate to our surroundings, taking care of the assets, information, and image of the company without ever neglecting the physical and mental protection of everyone who accompanies us.
- **Collaboration**, contributing proactively to the growth of people and the company.
- High performance, delivering results consistently, comprehensively, and collectively.





GOVERNANCE PROMOTING A BROAD.

TRANSPARENT AND COMPETITIVE

GAS MARKET

Brazil's natural gas market is

undergoing a gradual process of

opening. The promotion of a more

competitive and efficient market and

the adoption of the best governance

practices in our business is a commitment of Compass.

Ethics, compliance, and

corporate governance

Value generation and distribution

Promote an open natural gas market

in Brazi

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

SUSTAINABILITY STRATEGY

GRI 3-1, 3-2, 3-3, 2-25, 2-29, SASB EM-MD-110a.2

OUR ESG AGENDA

Compass was born with ESG at the heart of its strategy.

Our positioning and materiality matrix were built in 2022,

PILLARS We are committed to a transition to a cleaner energy matrix with a lower environmental impact and we believe that natural gas is a fundamental ally for this process to occur efficiently Climate change and energy transition MATERIAL THEMES Achieve carbon neutrality in scopes 1 and 2 across the distribution business COMMITMENTS 2030 Promote the use of gas in the National Transport matrix by replacing higher SDGs – SUSTAINABLE DEVELOPMENT GOALS



ENVIRONMENT

ENABLING SAFE AND EFFICIENT

ENERGY TRANSITION

and safely.

Energy efficiency and security

Leading the distribution of

renewable gas in Brazil

emission fuels





SOCIAL

DEVELOPING PEOPLE

AND SOCIETY

communities in which we operate.

We promote a diverse, inclusive, and

safe environment for the development

of our employees and society, through

our operations and partnerships with

Responsibility and positive

social impact

Diversity, equity, and inclusion

Health and safety of people and operations

Achieve 50% diversity in

leadership positions

Continuously strive for zero accidents

in our business operations

Amplify the positive impact of

our social responsibility actions

and partnerships







integrating environmental, social and governance aspects into business management. It structures projects, actions, assumes, and disseminates public commitments aligned with the three pillars, having for each of their commitments aligned with the UN 2030 Sustainable Development Goals.

based on an extensive engagement process with internal and external stakeholders, such as employees, the company's Board of directors and senior management, customers, government agencies, suppliers and shareholders¹.

Alongside, the sustainability strategy pillars and 2030 commitments are presented.

¹ More information is available at the link: RAS 2022





CLIMATE CHANGE AND BUSINESS RESILIENCE

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

Brazil was one of the countries that had made the greatest progress in implementing actions for the energy transition in the year, a fact highlighted by the World Economic Forum, ranking first in the Energy Transition Index (ETI)², among emerging countries.

The establishment of strategic policies focused on the expansion of renewable energies, such as Brazil's Future Fuel Law, which promotes low-carbon fuels, the creation of the Carbon Market, The State Energy Plan of the state of São Paulo, as well as the new Nationally Determined Contribution (NDC), prepared by Brazil consistent with the Paris Agreement, reinforce the relevance of incorporating fuels with a lower environmental impact.

In line with these initiatives, Compass continues its journey to replace more polluting fuels (such as fuel oil, diesel, and liquefied petroleum gas - LPG) with natural gas and biomethane in industry, transport, commerce, and homes.

In recent years, Compass has received recognition for its performance on the climate agenda. In 2024, we were recognized for the third year with score leadership by the CDP. In addition, we received for the fourth year in a row, the Gold Seal in the Brazilian program GHG Protocol, which encourages companies to measure and manage greenhouse gas (GHG) emissions, responsible for global warming. Compass, Comgás, Sulgás and Necta's GHG inventories were verified by an independent third party.





Definitions

CDP

CDP is an international, non-profit organization recognized as the leading initiative of the financial sector in relation to climate change mitigation. A high ranking by CDP signifies an efficient business structure, with well-defined projects and actions in relation to combating and adapting to climate change.

2024	A-
2023	A
2022	A-
2021	В

² Detalhes na página 12 da publicação https://www3.weforum.org/docs/WEF_Fostering_Effective_Energy_Transition_2024.pdf











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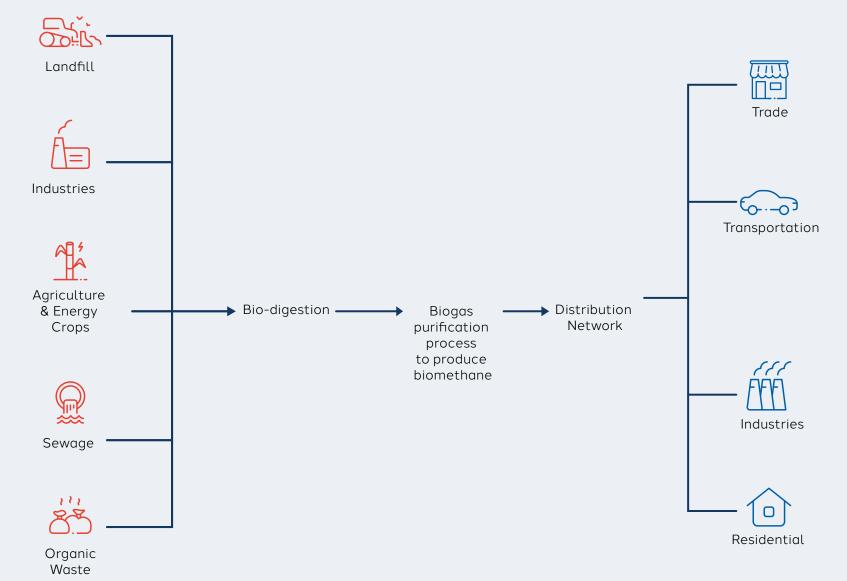


LEADING THE **DISTRIBUTION OF** RENEWABLE GAS IN BRAZIL

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

Compass aims to lead the distribution of biomethane in Brazil by 2030. Biomethane, obtained from the sugarcane industry, as well as from municipal waste managed in controlled landfills, is interchangeable with natural gas. Both can be used in residential, commercial, and industrial consumption, in power generation and as fuel for vehicles.

Biomethane Production Process



Edge has a diverse portfolio of biomethane origination, including OneBio, in partnership with Orizon VR. The project aims to build a biomethane purification plant from the biogas generated at the Eco Park Paulínia landfill. The initial goal is to produce 180,000 m³/day, reaching a production of 225,000 m³/day, with an expected start of operation in the second half of 2025. Another contract was signed with São Martinho, with a duration of ten years, aiming at the acquisition of biomethane produced from the sugar cane Vinasse of the Santa Cruz plant, in Américo Brasiliense (SP). The contract foresees, from 2025, a production of 65,000 m³/day during the milling period. Another similar initiative was the contract for the acquisition of biomethane produced at the Itapevi landfill (SP) in partnership with Orizon. This project foresees, from 2026, the commercialization of 30,000 m³/day. With these projects, Edge ensures volumes of up to 350,000 m³/day of biomethane to be offered to its customers.

Comgas' investments seeks to consolidate its leading role in the gas and biomethane market. In September 2024, the distributor completed the connection of its network to a biomethane plant, the Costa Pinto plant (biomethane from vinasse), in Piracicaba (SP), reflecting a milestone for the state's energy transition. The operation that began in September has the capacity to distribute 70,000 m3/day. In the year, more than 1.8 million m³ of renewable energy were distributed.

Expanding the supply of natural gas and working on the expansion of new renewable sources of supply in Brazil are among the company's commitments. **Commit** and the distributors in its portfolio continue to advance in the conclusion of biomethane supply contracts.

Necta's Sustainable Cities project is an initiative that connects the first exclusive pipeline network for biomethane in Brazil, connecting the biomethane production plant of Usina Cocal, in Narandiba (SP), to consumers in Pirapozinho (SP) and Presidente Prudente (SP). In 2024, 743,900 m³ of biomethane were distributed. By 2025, ARSESP (Public Services Regulatory Agency of the state of São Paulo) has already approved the interconnection of the Santa Cruz plant, located in Américo Brasiliense (SP) to its network and distribution of 75,000 m³/day.

Biomethane investments by **Sulgás** involve, involve the contract for the supply of 30,000 m³/day with Bioo, a company between SebigasCótica and eB Capital, from 2025. The plant, which will be the first source of supply of this biofuel for the Gaucho distributor, is being built in Triunfo (RS).

Since 2022, **Compagas** promotes actions to develop the biomethane market in the state of Paraná and, in its first public call, received proposals with the possibility of supplying up to 320,000 m3/day in the East, West and North regions of the state.

In 2024, it announced the signing of its first biomethane contract, signed with H2A Ambiental. The contract provides for the supply of 20,000 m³/day of biomethane from 2025. The gas will be produced from waste from pig and dairy farming. The production plant will be installed in the Campos Gerais region and connected to the Compagas distribution network, expanding the supply of clean and sustainable energy in Paraná.



BIOMETHANE IN COMPASS' OPERATIONS

EDGE

ORIGINATION AND MARKETING

ONEBIO Production Volume³ Biomethane purification plant using biogas

from the Paulínia landfill

 3 It can reach 225,000 m 3 /day.

COMMERCIAL PARTNERSHIP WITH SÃO MARTINHO

Acquisition of biomethane produced from sugarcane Vinasse

Hired Volume³ 6,000 m³/dau - 2025

180,000 m³/dau - 2025

COMMERCIAL PARTNERSHIP WITH ORIZON

Acquisition of biomethane from the Itapevi landfill (SP)

Hired Volume 30,000 m³/day - 2026



DISTRIBUTION

COSTA PINTO POWER PLANT CONTRACT

Interconnection with the Costa Pinto biomethane plant

Distributed Volume 18,780 m³/day - 2024

⁴ Start of operations in September 2024.

DISTRIBUTION



SUSTAINABLE CITIES PROJECT

1st biomethane dedicated network in Brazi

Volume distributed 2,300 m³/dau - 2024

SANTA CRUZ POWER PLANT CONTRACT

Interconnection with the biomethane production site - Santa Cruz Power Plant Distribution capacity 75,000 m³/day - 2025



COMMERCIAL PARTNERSHIP WITH BIOO

Distribution of biomethane sourced from industrial waste

Hired Volume 30,000 m³/day - 2025



COMMERCIAL PARTNERSHIP WITH H2A AMBIENTAL

The gas will be produced from swine and dairy farming waste

Hired Volume 20,000 m³/day - 2025

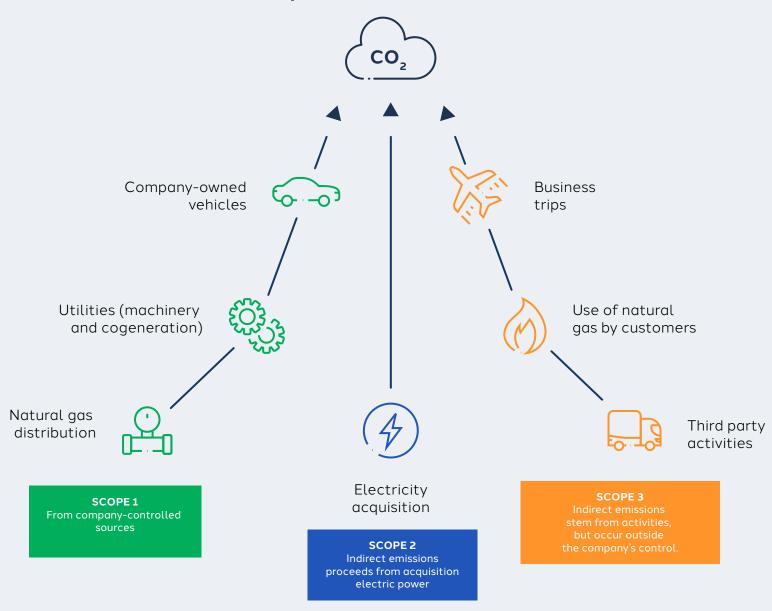
REDUCE GHG EMISSIONS

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

The company's purpose of promoting a safe and efficient energy transition complies with NDC's commitments⁵ and guides Compass 'commitment, in support of the Paris Agreement, to achieve carbon neutrality in scopes 1 and 2 in the distribution business by 2030, reducing direct emissions from our operation and using offsetting mechanisms for residual emissions.

The company uses the GHG inventory as a tool for measuring and managing emissions which help us identify opportunities to reduce emissions, and thereby achieve the commitment defined in our ESG strategy.

Scope 1, 2, and 3 emissions



⁵ Nationally Determined Contributions are commitments that countries make under the Paris Agreement to reduce their greenhouse gas emissions as part of climate change mitigation.

GREENHOUSE GAS EMISSIONS IN 2023 AND 2024

	COMGÁS			NECTA		SULGÁS			COMPAGAS ⁶	
	2024	2023	(%)	2024	2023	(%)	2024	2023	(%)	2024
SCOPE 1 (tCO2e) GRI 305-1 SASB EM-MD-110A.1	7,200.5	5,990.7	20%	1,045.8	1,086.6	-4%	4,916	2,397	105%	1,267.0
Stationary combustion	511.3	155.5	229%	0.2	0.1	100%	0.0	0.0	0%	0.0
Mobile combustion	1,133.3	1,101.5	3%	62.6	74.1	-16%	140	131.6	6%	568.0
Fugitive emissions in the natural gas distribution network	5,536.1	4,644.8	19%	983.0	799.5	23%	4,776	2,265.4	111%	699.0
Other fugitive emissions	0.0	88.8	0.0	0.0	212.9	0.0	0.0	0.0	0.0	0.0
Solid waste and liquid effluents	13.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Land use change	6.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SCOPE 2-ELECTRIC POWER ACQUISITION (LOCALIZATION) (tCO2e) GRI 305-2	218.3	138.2	58%	15.6	27.5	-43%	4.7	6.3	-25%	10.0
TOTAL SCOPE 1 AND 2 (tCO2e)	7,418.8	6,128.9	21%	1,061.4	1,114.1	-5%	4,920	2,403.3	105%	1,277.0
EMISSION INTENSITY (tCO2e/km distribution network) GRI 305-4	0.31	0.28	11%	0.75	0.82	-9%	3.16	1.62	95%	1.40

⁶ First GHG inventory under Compass operational control.

Since 2019, **Comgás** has been implementing several initatives focused on continuosly reducing GHG emissions. Our journey has resulted in a 56% reduction in scopes 1 and 2 emissions since 2019. Between 2023 and 2024, we had a 20% increase in the absolute volume of emissions

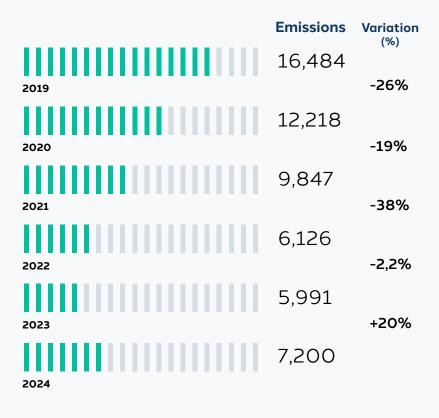
The year 2024 was marked by an increase in cases of third-party damage to our gas pipelines that resulted in a 16% increase in GHG emissions from this activity, which is the main offender in terms of emissions volume, representing 70% of the company's Scope 1 GHGs. To minimize risks of loss of containment and supply in the distribution of piped natural gas, we maintain a robust Asset Integrity Management System (SGIA), anchored in international references and recognized practices. At SGIA, we have the Damage Prevention Program (PPD) that is responsible for promoting actions that guarantee good practices and safe attitudes in third-party works that may affect Comgás' undergreund assets.

Through meetings, training, awareness campaigns, communication, and strategic planning, the PPD area is structured to join efforts with concessionaires, construction companies, municipalities and any other entities that may interfere with gas networks and branches

In 2024, more than **3,600 training sessions**, raising awareness of more than **32,000 people**; more than **19,600 accompanying works** (178% more than 2023), whether they are in-person or remote, in addition to the registry supply of more than **107,000 documents** network and extension.

Additionaly, we had an increase in emissions related to stationary combustion due to new business models that are being developed by the company to enable a safe and efficient energy transition, through new sources of gas or biomethane supplies.

COMGÁS-reduction of GHG emissions Scope 1 (tCO₂e) | GRI 305-1



Even with the increase in network extension and connection of new customers **Necta's** emissions standard was maintained in the 2024 when compared to 2023, which resulted in a reduction in the intensity (emissions per km of pipeline) of GHG emissions of 8%. To directly reduce emissions, the company replaced gasoline with ethanol and CNG in tis vehicle fleet, which reduced 16% in mobile combustion emissions from 2023 to 2024 (from 74.66 tCO2e to 62.63 tCO2e), by phasing out the company's gasoline consumption. In scope 2, we had a 43% reduction in emissions due to the office relocation from Araraquara to Ribeirão Preto, reducing the company's electricity consumption.

105% increase in scope 1 GHG emissions **Sulgás** is justified by damage to the distribution network due to the climate disaster that occurred in Rio Grande do Sul in May 2024. This event caused the total disruption of a 125mm HDPE network in the city of

Três Coroas, with consequent leakage of 163,200 m³ of natural gas (64% of the total leakage in 2024). Even with the heavy rains, Sulgás teams acted quickly to stop the leak and ensure uninterrupted supply to the region. Soon after the climatic event, Sulgás invested R\$ 600,000 on the recovery of the pipeline and the road in Três Coroas, including supporting the municipality in a new drainage infrastructure. When we analyzed GHG emissions, disregarding this damage caused by the climate disaster, the company's emissions were on a downward trend of about 24% compared to the year 2023.

Regarding **Compagas**, by 2024 we understood the company's main GHG emitting activities and presented the first GHG inventory under Compass operational control.























PROMOTING NATURAL GAS IN THE NATIONAL TRANSPORTATION SECTOR

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

Fostering the use of natural gas in the transport sector helps to reduce the volume of pollutants generated by gasoline and diesel and thus, contributes to lower greenhouse gas emissions (GHG) and pollution in Brazilian cities, which incurs a public health issue.

In 2024, Compass became part of the associative Board of ABNT (Brazilian Association of technical standards) coordinating the subcommittee ABNT/CB038/SC-05 (LCA - Life Cycle Assessment). A comparative study of LCA - From the well to the wheel, commissioned by Compass and conducted by ACV Brazil compared the emissions of heavy-duty vehicles equipped with EURO5 engines in the Southeast region of three fuels: diesel, CNG and biomethane.

Conducted in compliance with ISO 14040, ISO 14044, and ISO 14071, using national primary and secondary data (using the Ecoinvent 3.10 database), the study was verified by an independent third party (KPMG) and indicates that biomethane has 87% lower GHG emissions when compared to diesel. Natural gas has 25% lower emissions than diesel. It is also estimated that the addition of 5% biomethane to natural gas would imply a 28% reduction in GHG emissions compared to diesel. In a prospective scenario, the use of 50% biomethane in the future would result in a reduction of 56%.

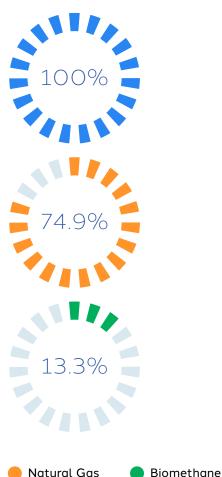
Another 12 impact categories were also evaluated, evidencing the performance of Natural Gas and biomethane.

Definitions

Life Cycle Assessment (LCA) is a technique used to assess the environmental aspects and potential (positive and negative) impacts throughout the life of a product or service, from raw material extraction to final disposal.

Life Cycle Assessment Results

GHG emissions percentage comparison among the analyzed fuels





pollutant emissions in the country.

In this sense, one of the pillars of Compass 'activities is the decarbonization of heavy vehicles that run on Brazilian streets and roads. The transport sector is the largest consumer of energy in Brazil, responsible for 44% of the diesel consumed in the country, of which 22% are imported⁷. The estimated fleet of trucks and buses is 4.9 million units, being one of the largest responsible for

According to the National Energy Balance of 2024⁸, the Brazilian energy mix is responsible for the emission of more than 427 million tons of CO2and per year, being the transport sector the largest emitter, responsible for approximately 217 million tons of CO2e, representing almost 50% of the total GHG emissions of the energy sector. The volume of diesel fuel used in heavy vehicles (trucks, buses, and others) totaled, in 2024, 65.5 billion liters (of this total 14.5 billion liters are imported). This volume is a relevant factor, as it is the most widely fuel used in transport activities.

Compass' and its business strategies are focused on increasing the natural gas supply and encourage the energy transition process in the transport fuel mix, with significant reduction of pollutants through the replacement of diesel by natural gas and biomethane in the heavy fleet. In 2024, we advance our commitment to boost the use of gas in the transport mix.

Comgas has a business area dedicated to the development of CNG-powered heavy fleet, being responsible for partnerships for the implementation of fuel stations in Sustainable Corridors (supply routes on major highways for CNG-powered heavy vehicles). The state of São Paulo already has 20 stations with highcapacity refueling infrastructure, and, in partnership with new customers, six new internal refueling points in garages (on site) will be deployed in 2025. The reflections of these initiatives can be seen in the more than 360 CNG-powered trucks marketed in our concession area in 2024, which adds up to more than 800 trucks that run in the state. In addition, Comgás signed two new contracts with concessionaires responsible for the transport of solid waste in the state that adds to an increase of 17,000 m³/ day of natural and biomethane, equivalent to more than 160 new trucks powered by CNG.

Necta has in its concession area the main flow routes of Brazilian agribusiness to both the ports of Santos (SP) and Paranaguá (PR) and is at the forefront of replacing diesel with natural gas and biomethane. Among the actions being structured is the partnership with Scania (Manufacturer of natural gas-powered trucks), players in the agribusiness sectors, fuel station networks, cargo shippers and carriers. In line with the goals of the São Paulo State Energy Plan (PEE 2050), the actions are focused on enabling the use of natural gas or biomethane

⁷ PNA: https://www.gov.br/anp/pt-br/centrais-de-conteudo/publicacoes/anuario-estatistico/anuario-estatistico-brasileiro-do-petroleo-gas-natural-e- biofuels-2024

⁸ BEN EPE 2024: https://www.epe.gov.br/pt/publicacoes-dados-abertos/publicacoes/balanco-energetico-nacional-2024



in order to increase the number of gas-powered trucks in circulation in the coming years.

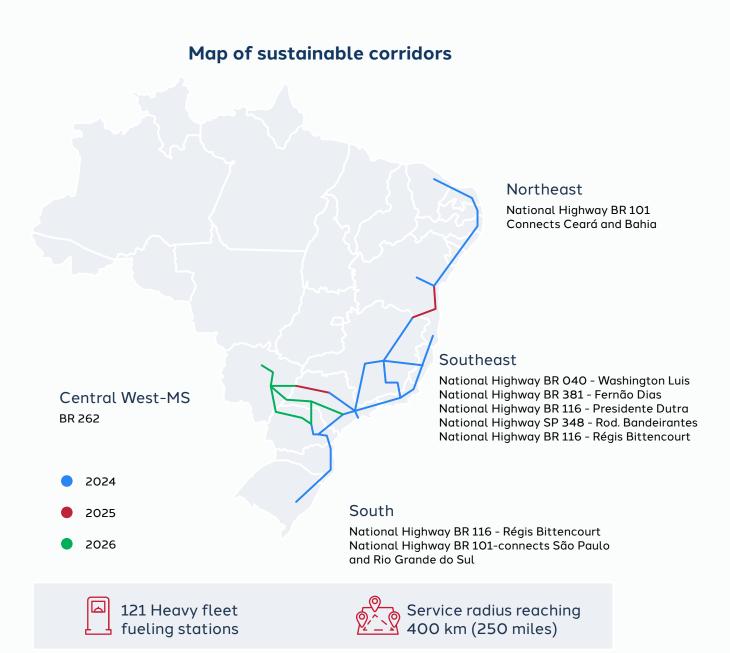
In Rio Grande do Sul, **Sulgás** is the creator of the Sustainable Corridors project, aimed at expanding the distribution CNG refueling stations for the heavy fleet, with high capacity infrastructure. The distributor has been partnering with the Buffon gas station network since 2023 and has Reiter Log, one of the largest logistics carriers in Brazil, as one of its customers for the supply of CNG/biomethane in its fleet. The first special service station for heavy fleet in the Sulgás concession area was opened in Eldorado do Sul in 2024. Gradually, Sulgás will expand the number of supply points and cover 12 strategic regions of the state. The objective is to install exclusive CNG equipment for heavy vehicles in the Metropolitan, Middle Plateau, and southern regions of the state, towards the Port of Rio Grande.



The first special service station for heavy vehicles was inaugurated in the Sulgás concession area.



In 2024, **Compagas** started the operation of the first route of the Sustainable Corridors project in Paraná, an action that connects the cities of Londrina and Paranaguá, connecting the Eastern and northern regions of the state. There are already 12 CNG stations in operation strategically positioned to guarantee autonomy for heavy transport vehicles on the route between the countryside and Paranaguá Port and the integration of Paraná with the São Paulo and Santa Catarina routes. The strategy is to expand the supply of natural gas and biomethane for heavy fleet, especially trucks and buses, facilitating the transport of agro-industrial production. Regarding urban mobility, focused on the transport of people, the company works in partnership with Scania to enable the first gas buses in Paraná.

























CLIMATE-RELATED RISKS

GRI 201-2

Compass operates aligned with best practices for assessing the vulnerability of its operations regarding the risks and opportunities related to climate change. It considers, in its analysis, among others, the latest reports of the Intergovernmental Panel on Climate Change (IPCC) for the short, medium, and long-term time horizons.

For the assessment of physical and transition risks, the following scenarios are used to identify:

- a) Which climate risks will Compass be most exposed to in 2030 and 2050?
- b) Considering the natural gas sector, what opportunities exists a safe and efficient energy transition.



PHYSICAL RISK SCENARIOS

The most recent scenarios published by the UN Intergovernmental Panel on Climate Change (IPCC) considered:

SSP5-8.5

GHG emissions continue to grow at a rapid pace throughout the 21st Century, driven by population and industrial growth, resulting in an increase of approximately 4.4°C in global average temperature.

SSP1-2.6

GHG emissions gradually decreased over the 21st Century, driven by the energy transition and changes in consumption and production patterns, resulting in an increase of approximately 1.8°C in global average temperature.



TRANSITION SCENARIOS

The most recent scenarios published by the Network for Greening the Financial System (NGFS) were:

Delayed Transition

Emissions continue to rise until 2030, and climate policies introduced late and heterogeneously between countries. It presents remarkably high ransitional risk and high physical risk.

Net Zero 2050

Ambitious scenario that limits global warming to 1.5°C through aggressive climate policies and innovation. It presents very high risk of transition and low physical risk. In this scenario, countries will reach zero emissions by 2050.

Definitions

Physical risks - Refer to the direct impacts of climate change, including extreme weather events, seasonal variations, and long-term changes in weather patterns. They can cause material damage, interruptions in operations, changes in ecosystems, among other consequences. They are divided into acute and chronic.

Transition risks - Involve the financial consequences related to adapting to a low-carbon economy and responding to associated policy and regulatory changes. Includes risks linked to the transition to cleaner energy sources, changes in consumer preferences and other pressures related to climate change mitigation.

Opportunities - Refers to the opportunities arising from the transition to a low-carbon economy. Changes in market behavior, consumer consumption patterns and implementation of climate policies should foster the emergence of innovative technologies, products and services, and access to green credit lines as well as carbon credits.

In 2024, faced with the climate crisis in Rio Grande do Sul, Compass understood that it should expand the scope of risk analysis conducted in previous years. The scope of the new study includes the assessment of physical and transition risks for all controlled gas distribution businesses (Comgás, Necta, Sulgás and Compagas), including the mapping of distribution networks kilometer by kilometer. Regarding Edge, the TRSP, the biomethane plant in Paulínia (SP) and the B2B LNG project were integrated into the analysis.

The objective is to analyze the risks, quantify them financially and develop adaptation plans. The actions implemented tend to converge towards the dissemination of climate information according to CVM Resolution No. 218/24, which establishes the mandatory adoption of technical pronouncement CBPS No. O2, which deals with climate-related disclosures (IFRS2).

MATERIAL RISKS AND OPPORTUNITIES

PHYSICAL RISKS							
CATEGORY	PARAMETER						
SEVERE	Rain-induced landslides						
	Flooding from extreme rain						
TRANSITION RISKS							
CATEGORY	PARAMETER						
Political and legal	Increased pricing of GHG emissions						
	Orders and regulations of existing products and services						
Technology	Transition costs to a low carbon economy						
Market	Change in customer behavior						
OPPORTUNITIES							
CATEGORY	PARAMETER						
Products and	Increased demand for low-carbon goods and services						
services	Ability to diversify business activities						

CLIMATE EMERGENCY IN RIO GRANDE DO SUL

In 2024, Rio Grande do Sul (RS) faced the greatest climate-related tragedy in the history of the state. There were 151 deaths, 806 injuries, 2.3 million people affected, 90% of the cities and towns affected and R\$ 10 billion in losses to the state. The climate crisis and Sulgás's response—as a piped gas distributor in the state—

practically represent Compass's socio-environmental responsibility across its businesses, as well as the legacy of the company's ESG actions

The distribution company played a fundamental role in maintaining energy security, social mobilization to

support communities, and the subsequent organization for the resumption of economic activity in the state. All actions were implemented in light of the organization's social responsibility, considering alignment with all governance and compliance processes and requirements.























Sulgás climate action:

SCENARIO 1 - THE CRISIS

As soon as the public authorities declared a state of emergency, Sulgás' top management convened a situation Office (composed of the C-Level and specialists from each area). Actions were developed from three three key pillars: 1) People; 2) Continuous supply; 3) Asset Integrity

GOVERNANCE AND COMPLIANCE

Implementation of controls from the first actions, with coordinated movement between the legal teams (*Compliance*) and Financial. / Maintenance of approvals and analysis of suppliers with the necessary agility, without renouncing quality criteria.

TOTAL RESOURCES APPLIED: R\$ 5 MILLION.























Sulgás climate action:

SCENARIO 2 - RECOVERY

GOVERNANCE AND COMPLIANCE

Establishment of controls from the first actions, with coordinated movement between the legal teams (Compliance) and financial. / Maintenance of approvals and analysis of suppliers with the necessary agility, without waiving quality criteria.

TOTAL RESOURCES APPLIED: R\$ 5 MILLION.



















ORGANIZATIONAL CLIMATE AND ENGAGEMENT

GRI 3-3, 404-2

Internal and partner employees, as well as consumers and the communities where Compass and its companies operate, are central to business. We work to keep teams engaged through training sessions, capacity-building, courses, and workshops focused on the development of people and the reinforcement of ESG pillars. This enables succession processes and contributes to the development of a culture of diversity, inclusion and high performance with special attention to the safety of people and integrity of assets.

In 2024, progress was also made in the diversity, equity, and inclusion agenda of the organization's leaders. It was also a period of great transformation for the organization that pacified and standardized career management processes, performance, succession plans and new offices. There were successions in the top management of Compass, Comgás, Necta, Commit, the launch and structuring of a new business, Edge, and the integration of a new distributor of piped gas, Compagas. One of the biggest challenges is to deal with the culture models arising from the diversity of this portfolio — composed

of independent businesses and professionals with varied career paths — including companies of different sizes, operating models, and governance structures (controlled or minority-owned), spread across various regions of Brazil.

Compass works with 13 factors that address your priorities:
1) Autonomy and Empowerment; 2) Well-Being, Clarity, and Direction; 3) Trust and Communication; 4) Cooperation; 5) Diversity; 6) Engagement; 7) Performance Management; 8) Leadership; 9) Development opportunities; 10) Compensation and Benefits; 11) Respect and Recognition; 12) Organizational support; 13) Work, Structure and Process.

Leadership training and the strengthening of the diversity strategy were key aspects of the organizational culture agenda in 2024, directly aligned with strategic business priorities. These initiatives contributed to the results of the climate survey, which reached a 94% participation rate — a 13 percentage point increase compared to 2023.



Throughout 2024, the People & Culture area focused on assessing the maturity level of each company and consolidating the practices of the 3D Cycle — which encompasses performance, performance management, and career development. Specific solutions were co-created and implemented for each Compass business, already reflecting the vision for the new cycle starting in 2025. All leadership, senior management and the Compass leadership pool have joined the 3D cycle.

2024 was also marked by the actions of the Compass Connect program, a space designed to generate more connection between the team through engagement, exchange, and literacy actions, promoting a safe environment that involve all senior leaders in a strategic look at the present and future.

During Compass Connect, there was also the launch of the "Compass way of leading" a straightfoward and easily communicated process. What is expected

for Compass leaders, which translates and anchors, through leadership skills, what the organization expects from each employee. From the results of the climate survey, the action stands out"Cultural Talks 2024", with themes such as: "Are you aware of your choices?"; "Allies & Alliances"; "Connecting compensation and personal finance"; "Empowered Women equilibrium as conscious choice" and "Health coach, emotional health and self-knowledge".

Compass' in-house employees and its companies have a series of communication and relationship channels in which they can translate, expose, and discuss all their questions and considerations directly with the leadership.



New offices

Edge, Commit, and Compagas all gained new offices in 2024. As for Comgás, the company gained a new Operations Center – which moved from São Paulo's traditional Brás neighborhood to Ipiranga, maintaining cultural and historical continuity, and reflecting the company's culture and its legacy of 152 years in the state of São Paulo.











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DIVERSITY IN BUSINESS

GRI 3-3

One of the key aspects worked on in 2024 was the culture of diversity and inclusion, especially regarding female, Black, and mixed-race leaders within the organization.

All companies have groups dedicated to fostering a culture of diversity and inclusion. Every 30 days, leaders meet in the Diversity Committee to align on the Diversity Strategy that guides Compass and its businesses.

Among the new stages of this Diversity & Inclusion culture cycle is the development of mapped talent and minority groups to expand the company's leadership pool.

In 2024, All Compass companies advanced in terms of representation of female leaders, as follows:

REPRESENTATION OF WOMEN IN LEADERSHIP POSITIONS

TIME FRAME	COMPASS HOLDING	EDGE	COMGÁS	СОММІТ	SULGÁS	COMPAGAS	NECTA
2023	39%	33%	44%	26%	34%	-	38%
2024	44%	41%	47%	26%	37%	47%	53%

Compass has a public commitment to work on diversity in leadership positions and a goal of reaching 50% diversity by 2030 and by 2024 it has already reached 52%.

Definitions

Diversities-female and male gender, self-declared Black people (black or brown), people with disabilities, representatives of the LGBTQIAPN+ community, and age diversity (considering age equal to or greater than 60 years).







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The diversity agenda in **Edge's** first year was marked by the reinforcement of the SER (Security, Empathy and Respect) Group, with the launch of its visual identity, definition of strategic planning, selection of participants and creation of thematic subgroups.

The Ser Group has 22 participants, organized into four thematic subgroups: Women, race, PCD and LGBTQIAPN+. During the year, several innovative initiatives were carried out for learning, experience sharing and awareness, including livestreams, benchmarking, discussion circles and literacy actions. As a result, they were developed: 24 educational activities about diversity and inclusion; 6 discussion circles, promoting reflections and dialogues; 53 meetings for planning and development of actions and 7 impact actions, with emphasis on:

- 1. Race Against Breast Cancer tickets were purchased and distributed to employees to encourage participation in the event and raise awareness to the cause.
- 2. Paralympic Games Pool An employee engagement initiative to follow the Paralympic Games, get to know the athletes, and discuss the topic. The three participants whose guesses were closest to the final results received a Centauro (a Brazilian sporting goods retailer) voucher, and all participants were awarded a

- quick massage session, performed by visually impaired professionals.
- 3. Closing action: To celebrate the achievements of the year, each employee received a small potted succulent, accompanied by a message of appreciation and a summary of Grupo SER's accomplishments, reinforcing the importance of everyone's participation and engagement.

Comgas' strategy is to create an ecosystem that attracts and develops diverse talent, values differences and fosters the isonomy of opportunities for all. The actions are structured on 3 fronts: I – intentionality: support in strengthening the acculturation of diversity within the company; ii – training: provide opportunities and promote diversity and literacy training during the year for our leaders and employees; and iii-affinity groups: promotes the intersectionality of groups, understand and address the agendas in their entirety, instead of treating them in a fragmented way.

Focusing on literacy and awareness of the team, the year 2024 was marked by more than 100 hours of training, 22 lectures, 9 workshops that addressed assorted topics, such as: generational differences, LGBTQIAPN+ Parenting, International Women's Day, racism, among others.



The safe and inclusive environment is reflected in numbers, with 47.3% of leadership positions being held by women and 14.5% of leadership positions are held by racially diverse leaders.

At **Sulgás**, leaders were encouraged to reflect on the importance of recognizing their own biases and the need to address them in order to foster a more inclusive and diverse organizational environment. The initiative reinforced the company's diversity and inclusion goals by presenting current indicators and outlining the necessary actions for continued progress. It also emphasized the critical role of leadership in shaping a workplace culture that truly values diversity. In addition, it conducted a campaign supported by content sent by email in which it explained the relevance of LGBTQIAPN+ Pride, its origin, the impact of the date on people's lives and the meaning of each letter that makes up the acronym. In August, the DNA Sulgás Culture project was launched, which highlights DE&I as one of the corporate values, the "We Take Care Of Each Other" project, reinforcing

the importance of being active agents in building a more welcoming, diverse, and inclusive work environment, promoting equity and respect.

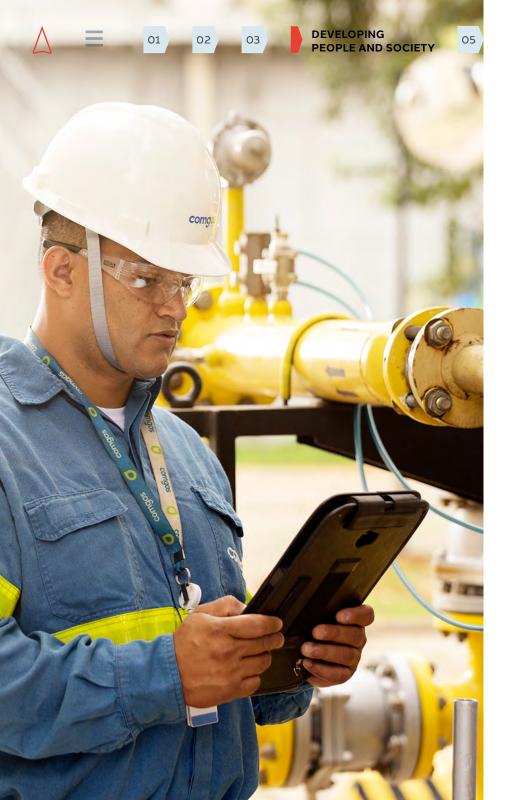
The highlight of **Necta** was the Connected Affinity Group, which aims to strengthen women with a focus on the formation of new female leaders. Directors and managers attended the launch of the initiative and the safety minute addressed the importance of women's mental health, including in the workplace. In addition, the Representa Program brought to the fore broad agenda with striking initiatives with people with Disabilities (National Day of Struggle of people with disabilities); anti-Ableism struggle; Mom Talks (Mother's Day), Dad Talks (Father's Day), International LGBT Pride Day. All initiatives had strong participation of employees and lectures and testimonials in dynamics that favored exchanges and positive sharing among participants.











COMMITMENT TO ZERO ACCIDENTS IN OPERATIONS

GRI 3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-9, 403-10, EM.MD-540A.1

A strategic theme common to the three pillars of ESG is the health and safety of people and operations. Compass and its companies adopt best-in-class standards to ensure the health, safety, and mental, physical, and social well-being of those involved in its value chain, as well as to ensure ongoing operations and business security, including cyber security.

Operational safety is an integral part of Compass' organizational culture and is exercised and applied through continuous process evaluation, modeling, improvements and audits, use of real-time monitoring tools, and development of applicable innovations and technologies.

Compass conducts critical analysis and identifies stakeholders and their needs and expectations and acts to address individual needs and risks. In 2024, formal training and safety awareness campaigns implemented for employees and third parties. In addition,

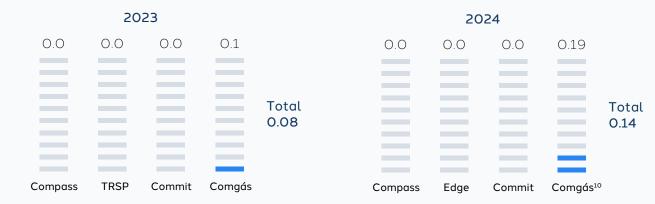
all distributors apply the DDS (Daily Safety Dialogue) a practice conducted at work sites to reinforce daily safety practices.

n terms of governance, key aspects are addressed through monthly committees involving senior leadership, including Compass's Executive Board and Board of Directors. These meetings present management-level analyses of the Lost Time Injury Frequency (LTIF) rate across all business areas, including Compass, Edge, Commit, and Comgás. In cases of incidents resulting in leave or with significantly high potential, a summary of the occurrence is provided, along with an assessment of consequences, root causes, and corrective actions.



HISTORICAL EVOLUTION OF FREQUENCY RATE ON ACCIDENTS WITH LEAVE





¹⁰ In 2024, two minor accidents occurred at Comgás.

⁹ Lost Time Incident Frequency (LTIF), in which we consider the amount of work accidents with leave, per 1,000,000 hours worked.

In line with Compass guidelines, **Edge** performs operational analysis, uses standard policies, manuals, and procedures to ensure safe operations and activities, as well as training own and outsourced employees. It invests in systems to detect and combat various emergencies (leaks, fire, explosion, accidents with people) and operates with the analysis of HSE indicators (weekly, quarterly, and annually). Additionally, Edge holds monthly meetings of the HSE committee, in addition to critical analysis of the Integrated Management System (IMS), where positive impacts are managed. Established reactive indicators to monitor recordable accident rates, accident severity rate, process incident rate, training performance, waste generation, recycling rate, behavioral deviations, among others.

Comgás' Safety Management System operates within a continuous improvement framework, based on an ongoing set of actions to enhance processes, products, and services. Dangerous situations are reported through CIPA (Internal Commission for the Prevention of Accidents and Harassment), the "Tô de Olho na Segurança" (Keeping an Eye on Safety) reporting channel, and support teams in the fields of Health, Safety, Environment, and Quality. The system covers all activities related to the operation and maintenance of the distribution network in the Metropolitan Region of São Paulo and in the regions of Campinas, Paraíba Valley, and Greater Santos, including both operational and administrative bases and the management of the operational activities at the distribution Custody Transfer Stations (City Gates) and



Pressure Reducing Stations - ERPs. The company has an annual action and communication plan aimed at addressing the key outcomes of the critical analysis, including the

primary stakeholders of the management system. One of the year's highlights was achieving first place, for the 16th year, in the AGA Safety Achievement Award, in the Very Large category, which includes companies with between 1,000 and 1,600 employees.

Commit has an HSE and asset integrity system which is shared with the Local Distribution Companies (CDLs) that make up its portfolio. This plan is prepared from a critical analysis of the CDLs management system and







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because of the Security perception research, applied with the direct and hired distributors' audience, in addition to compliance with the HSE and Integrity Plan from previous year, to adjust and complement the actions, including the monitoring of initiative-taking and reactive indicators. The importance of the analysis of the safety perception survey is the assessment of the cultural level of the CDLs audience, with questions about engagement, behaviors, leadership, participation, and communication. Monitoring the technical evaluation in Safety, Integrity, Engineering, and operations is also conducted periodically, with verification of the processes and compliance with standards adopted by the oil and gas industry, in international standards.

Necta presents its commitments to health and safety in its code of ethics and QSMS Policy (Quality, Health, Environment, and Safety), which is under review - to include the asset integrity system - to be released in 2025.

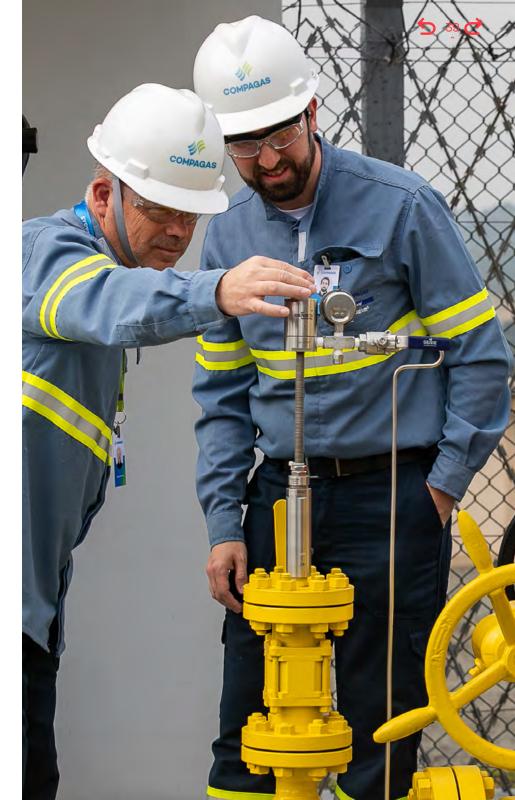
Risk mitigation and the protection of workers' health is based on the implementation and periodic updating of the Occupational Risk Management Program (PGRO), Occupational Health Medical Control Program (PCMSO) with occupational examinations (ASO), technical reports (LTCAT and hazardousness assessments), according to current legislation.

At **Sulgás** security also has strategic value, explicitly mentioned in its strategic plan and in its internal and external stakeholder communication mechanisms. It

has a policy of Safety, Environment and integrity and a health and Safety Management System, aligned with OHSAS 18001 and ISO 45001 standards, as well as processes for the identification, evaluation, and control of risks for the Prevention of accidents, with specific actions for contracted activities. The management system is internally audited by COMMIT through the 15 HSE commitments.

Compagas seeks, through its activities and partnerships with third parties, to consolidate a corporate and operational environment that ensures the well-being of all its employees. The actions are based on: training in accordance with the Brazilian regulatory standards NR-33, NR-35, and NR-20, with 100% participation of employees in the operational area; programming of simulations to ensure preparedness for emergency situations at the company's headquarters; and actions with water, sewage and telecommunications services providers, in order to issue guidance on signaling and the integrity of the natural gas distribution network, seeking to prevent interference and interruptions in supply, ensuring the safety of all of its stakeholders.

The company has a risk management program that evaluates, identifies, and manages working conditions to mitigate risks related to the health and safety of people and the distribution network, in addition to maintaining contingency and emergency plans for risk situations. In 2024, the company implemented a contractor evaluation program to assess the level of safety in service delivery.





EMPLOYEE HEALTH AND WELL-BEING

GRI 401-2

li order to promote a strategy of accessibility, integration and optimization of health initiatives, the Health and Quality of Life area was created, dedicated exclusively to Compass colaborators. In this new context, health care is provided in all its levels: primary (quality of life and prevention), secondary (early diagnosis and treatment), tertiary (rehabilitation) and quaternary (prevention of iatrogenesis), with a closer monitoring of the employee, allowing the mapping of the population health profile and promoting tailored health initiatives of the Compass population.

All employees periodically undergo thorough occupational medical examinations, with an approach focused on all levels of health care and not limited to occupational but also emphasizing quality of life as concern. Immunization campaigns against influenza are conducted annually, with the administration of tetravalent vaccines to employees and their legal dependents. The provision of differentiated health benefits includes a health plan with a wide and high-quality accredited network; medication subsidy; dental plan; gym membership assistance; extended parental leave, eyewear subsidy and corporate checkup program.

Comgás' occupational health service works on the prevention and monitoring of workers health focusing on reducing the risks of diseases and injuries associated with the work environment.

The company conducts referrals and follow-ups for primary care-managed conditions such as easily controlled hypertension, Type 2 diabetes, hypothyroidism, dyslipidemia, hyperuricemia, and other conditions typically managed by general practitioners. Access is facilitated by requesting an appointment through a unified communication and platform that involves the Teams application, e-mail, WhatsApp, telephone calls and/or in person. Some of Comgás 'key programs in Occupational Health are: Programa Família (Family Program), Sua Versão Saudável, Livre do Tabaco (Your Healthy and Tobacco-Free Version), and Mais Pela Saúde (More for Health).

Necta provides hospital and dental medical benefits for all employees and their dependents, in which they can schedule consultation and undergo laboratory tests, according to their personal needs. Support for workers' health occurs through awareness lectures on mental health, quality of life and healthy eating, conducted

















jointly by CIPA and the People and Culture area. Some of the actions included the invitation for contractor participation in the lectures promoted Internal Week for Prevention of Accidents at Work (SIPAT) 2024. Moreover, in 2024, initiatives such as Pink October and Blue November were carried out for prevention of breast and prostate cancer, respectively, with co-payment exemptions in the iagnostic tests for the detection of these diseases.

Sulgás structures its initiatives through the "Health Journey", a program launched in 2023, that adresses key issues related to the health and well-being of employees, including aspects such as: financial, physical and mental health. In 2024, the "Programa Acolher" (Embrace Program) was launched, which offers free and confidential assistance through a partner organization, in the following topics: Psychological Counseling, Social Assistance, Financial Consulting and legal guidance.

In the Internal Commission for the Prevention of accidents and harassment - CIPA, communication and disease prevention actions are conducted according to the thematic health calendar.

Compagas offers all employees, from the moment of admission, a medical and dental care plan administered by the Copel Foundation. Viva com Saúde (Healthy Living) is a program dedicated to improving the well-being of its beneficiaries and employees, promoting longevity and the adoption of healthier habits through a variety of preventive actions and health promotion activities. Additionally, information and awareness campaigns are carried out monthly for all employees.





OPERATIONAL SAFETY AND INTEGRITY

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

Edge's safety strategy is structured arround three pillars: culture, process, and continuous improvement. Based on this, an implementation plan was developed using a globally recognized methodology, incorporating DDS+ Culture. As part of the communication strategy, we created Protedge, a brand designed to consolidate all of the company's protection information, covering not only HSE, but also Technology, Business Risks, Information Security, among other areas.

For us, security is non-negotiable and as essential as the habits we maintain in our daily lives. From January 2025, Edge will implement a risk management tool tool to record scenarios, potential risks, evaluations, action plands and the results of assessments related to the control and audit enviroment. Among the impact factors considered in the risk assessment methodology, conducting the impact study is mandatory.

Comgás annually conducts the critical review of the SGIA (Asset Integrity Management System) - which is structured around policies and strategies, that are unfolded in actions that contemplate the Asset Integrity Plan (PIA). Also, it has an annual communication plan, with the purpose of providing information to the various levels and functions in the organization that are

responsible for performance in relation to the results of monitoring, inspections, and critical analysis by the administration of the Asset Integrity Management System.

The Asset Integrity Management System (SGIA) is anchored in international standards and recognized practices such as British Standards Institution (BSI), Publicly Available Specification (PAS), Institute of Asset Management (IAM), Occupational Safety & Health Administration (OSHA) and PSM series Regulation 29 CFR 1910.119, ISO 31000, ASME B31.8s and ISO 55001.

Based on strategy mapping, **Necta** developed a Risk Management Program and emergency care plan that ensures and defines the best practices for maintaining the necessary operating conditions service. They conducted a risk analysis study that includes a set of actions, activities, materials, procedures to be adopted along with evaluation and the implementation of mitigation measures.

Compass established the security policy, as well as the management system, which comprises 15 Safety Commitments, whose goals were also incorporated by **Sulgás**. The risks are related to the construction, installation, maintenance, and operation services of the

network. There were no records of negative health and safety impacts at Sulgás in 2024.

Compagas ended 2024 with more than 1,860 days without accidents with or without lost time involving its employees, a direct reflection of the safety practices and procedures implemented. The company is committed to training and raising safety awareness to all third-party companies that collaborate on its projects, continuously reinforcing the importance of ensuring safe working conditions for everyone involved in operations.



SOCIAL INVESTMENTAND IMPACT

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

Developing people and society is one of Compass' strategic pillars, an organization that respects the diversity of its companies and operations, endorses and encourages social initiatives aimed at entrepreneurship, professional development, positive environmental impact, culture, education, health and well - being, as core drivers of of value creation.

In social work, Compass and its companies take care of the people and communities were they are inserted. They develop and provide a conducive environment for the execution of social projects and promote constructive actions in partnership in order to amplify the impact of their social projects.

SOCIAL PERFORMANCE GUIDELINES FOR COMPASS AND ITS SUBSIDIARIES

TERRITORY

Social development, stimulating the growth of local economies and promoting a diverse and inclusive society.

THEMES

Entrepreneurship and professional training.

Positive environmental impact, Culture and education.

Health and wellness.

In all projects, we seek to support diversity, equity, and inclusion.

IMPACT ASSESSMENT

The impact will be measured through indicators divided into the following categories: investment, direct long-term beneficiaries; direct short-term beneficiaries; indirect beneficiaries.

SOCIAL INVESTMENT 2024 BY COMPASS AND ITS SUBSIDIARIES

R\$ 36,8 million

Invested amount in 2024

96 supported projects

Entrepreneurship and professional training: **14**

Positive environmental impact: **02**

Culture and education: **42** Health and wellness: **38**

% OF PROJECT VALUE BY THEME

Entrepreneurship and professional training: **4%**

Positive environmental impact: **2.4%**

Culture and education: **71%**Health and wellness: **24%**

BENEFICIARIES¹¹

31,500 direct long-term beneficiaries86 M direct short-term beneficiaries218,200 of indirect beneficiaries

¹¹: Direct long-term beneficiaries: Individuals who benefit from a project with an extended duration (at least three months). Direct short-term beneficiaries: Beneficiaries of short-term projects (less than three months). Indirect beneficiaries: Individuals indirectly impacted by project-related activities (e.g., event staff or production teams).

KEY ACTIONS - EDGE

At **Edge**, one of the highlights of the year was the project developed at Vila dos Pescadores (Fishermen's Village), located in Cubatão (SP), in partnership with the Elos Institute, winner of the award granted by the Association of Private Port Terminals (ATP), which recognizes initiatives, actions or works that deserve special attention in the Brazilian private port system in the categories port energy sustainability and Port technological innovation. Edge won first place in the Port Social Impact category, with emphasis on the social project "Costurando Sonhos" (Sewing Dreams).











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KEY ACTIONS - COMGÁS

In 2024, Comgás began implementing the new socio-environmental impact strategy focusing on the fronts of productive inclusion, food security and climate resilience. Aligned with this impact thesis, Comgas made a capital contribution to a microcredit fund for micro and small entrepreneurs. These are people who face difficulties while obtaining a loan from banks and financial institutions, due to lack of collateral, credit history, or even because of interest rates and conditions. For Comgás, investment in microcredit is a way to promote productive inclusion of people through the financial integration of small entrepreneurs. Microcredit gives you the opportunity to formalize, expand and develop your business. The contribution of R\$ 500,000 in the Levante fund makes it possible for the loan of R\$ 3,000 to R\$ 5,000 for each entrepreneur. Levante, which has been operated by Banco Peróla since August 2024, is a Credit Rights Investment Fund (FIDC) managed by 3J Capital Partners and managed by the brokerage firm Singulare. In its first six months of operation, more than 1,927 people directly served (through microcredit), the vast majority of whom were women. Additionally, more than 7,700 people were impacted through the financial education program, a prerequisite for microcredit approval.

Other social projects supported by Comgás:

KEY ACTIONS - NECTA

Necta's social responsibility agenda, focused on the Social Investment Guidelines, elaborated in 2024, once again stimulated the development of projects that supports community growth.

The highlights of 2024 are:







DEVELOPING PEOPLE AND SOCIETY

07

KEY ACTIONS - SULGÁS

Sulgás' social impact strategyfocuses on the development of people and the promotion of social well-being through culture, sports, education, and health. Through incentive laws, we promote social inclusion, encouraging artistic and cultural training and fostering awareness of cultural assets and values We encourage sports for inclusion, participation and Performance, Health Promotion and support for actions that revert to environmental benefits or that address the issue of safety in the communities in which we operate.

In 2024, more than 20 projects were contemplated, totaling R\$ 5 million in icentivized sponsorships. Regarding own resources, approximatly R\$1 million was invested in projects, including the Projeto Pescar and the Gas Technician Course.



KEY ACTIONS - COMPAGÁS

Compagas reinforces its commitment to society by supporting social projects in the municipalities where it operates and in areas of expansion projects, such as Londrina, in Northern Paraná. These social investments strengthen Compagas 'integration with communities and demonstrate the company's commitment to promoting social values and responsibility, consolidating it self as a positive agent in the regions in which it operates. In 2024, Compagas invested an additioal R\$ 740,351 in 11 projects.



QUALITY OF SERVICE

GRI 2-29

The quality of services provided by **Comgás** can be expressed by the substantial improvement of the NPS (Net Promoter Score) - a survey that assesses the likeliyhood of customers recommending the company to acquaintances and family after thier experience and interactions throughout their journey. For Comgás, this involves, for example, evaluation of service contracting, installation, after-sales support, assistance through service channels, emergency response and technical support, among others.

The index achieved in 2024 was 71, compared to 65 the previous year. The results of the NPS are indicative of the excellence of the services provided by Comgás and confirm clear improvements in many contexts, such as, for example, NPS of 71 in transactional journeys and 63 in relational ones. In 2024, 90,000 customers provided feedback, of this total, 64,000 gave Comgás a maximum score of 10 out of 10.

The service channels are Comgás Virtual self-service; Cris (virtual attendant); call center; support for people with disabilities; ethics channel; contact us. Of the total interactions in our service channels, digital channels represent 94%, showing the consistent and robust work of providing a better experience also in this digital medium. Also, through the effort and engagement of the

entire Comgás team, we achieved a 63% reduction in the internal processing time of handling customer requests in the areas, reducing the response time to consumers from 7.4 to 2.4 days.

The company is investing heavily in its digital channels with the support of artificial intelligence. Recently, it implemented significant improvements to its virtual assistant, Cris, including accelerated audio playback and use of AI to increase the text bots' comprehension capacity by 50% in some streams. These changes resulted in more than 10% increase in the customer problem resolution rate.

With all these efforts to evolve and deliver the best experience for our customers, in 2024, we were recognized with several awards and certifications, which shows us that Comgás is on the right path. There were more than 10, from international awards, such as Customer Centricity Awards LATAM award and the Customer Summit 24, to awards of great expression from specialists in Brazil such as Cliente SA (5th consecutive year), ABT Award receiving the title of case of the year among the more than 260 cases entries from all over the country, NPS awards as NPS above the sector, and popular vote recognitions as from Moderna Consumidor (company that recognizes the most consumer) and the

Additionally, in partnership with the São Paulo Secretariat for Economic Development, Comgás offered a free course to train gas technicians in Campinas, São José dos Campos, Greater Santos, and São Paulo. A total of 120 spots were offered in a free professional qualification course. The course lasted four months and a total workload of 140 hours.

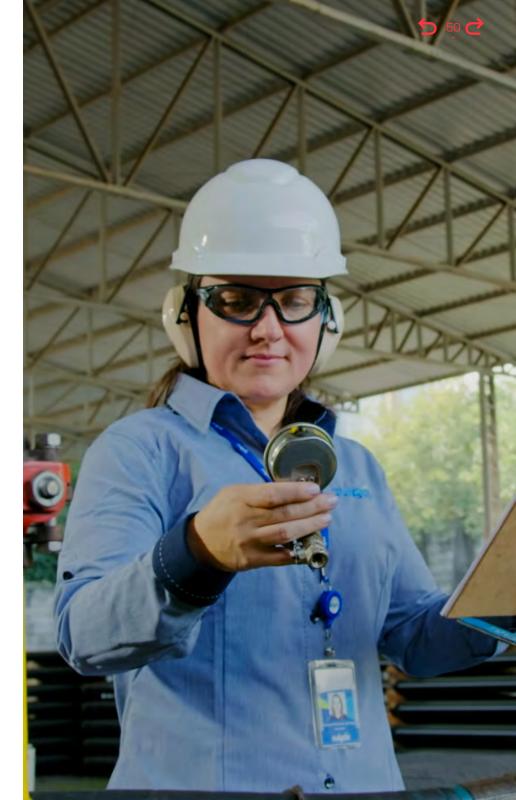
At **Sulgás**, the development of a new website for a more interactive and dynamic version brought improvements to the processes that already existed and new features that facilitate usability not only for our customers, but also for employees, providing greater agility and practicality in the process of contracting natural gas and improvements in existing functions.

The company also promoted, together with SENAI De Esteio, the training course for gas technicians. Sulgás' Professional Training Program seeks to foster the natural gas labor market, which has a shortage of specialized labor in the state. With this class, 22 new professionals

were trained who will be accompanied to facilitate entry into the labor market.

The year 2024 was also marked by the 2nd Sulgás Supply Day, an event aimed at recognizing the company's outstanding partners. In this edition, the partners with the best performance in the execution of their contracts during the year were awarded and those who presented socio-environmental actions and projects received additional points, in addition to a recognition award, as a way to foster and encourage the ESG agenda. This initiative aims to enhance the reputation of Sulgás and its partners, in the pursuit of a service of excellence, always focusing on security, innovative and sustainable solutions for business, through working in partnership, effective communication and management of reputational, social, environmental, legal, and financial risks.

In addition, the company also has a local partner development program, the Sulgás Partner Journey, which aims to increase engagement, strengthen connections and promote the continuous improvement of partners in Rio Grande do Sul.



















MARKET AND OPERATIONAL CONTEXT

DISTRIBUTION IN CONSTANT EVOLUTION

In 2024, **Comgás** maitained strong performance in connections and network construction, adding more than 160,000 new customers to its base. In the analysis of the main economic and operational indicators, the company has maintained a consistent trajectory, growth, and solidity, being a robust operation for 152 years. From a residential and commercial perspective, the strong temperature variations throughout 2024 led to a lower consumption during some months, even so, in the year we had an increase of 2.4% in the residential segment and 4.5% in the commercial segment.

Comgás plays an importatn role as a facilitator of the open natural gas market in São Paulo. In July 2024, it began this journey with migrations of 390,000 m³/day and today it already identifies requests for 2025 of 3 million m³/ day, equivalent to 25% of the total volume distributed by the company. The company views the open market as a more dynamic environment, attractin multiple producers and marketers to foster the consumption of natural gas and and enhance the competitiveness of São Paulo's companies. In relation to the concessionaire's

captive market, during the 2024 public call, Comgás received 37 proposals - 28 for natural gas supply and 9 for biomethane. The outcome of the bidding process was the signing of three new contracts with Brava, Equinor and Galp, that represent a significant step forward for the company, reinforcing its commitment to competitiveness and security of natural gas supply.

The year 2024 reflected **Commit's** new phase in promoting the expansion of natural gas and the development of the regions served by the CDLs within its portfolio of both controlled and uncontrolled gas distribution operations. In total, the company invested approximately R\$ 400 million to expand access to piped gas, suppling the average volume of 10.7 million m³ day of piped gas to more than 353,000 connected customers. With more customers, more networks are built, and with this they surpass the millestone of 7,331 km of network extension. This is why Commit exists to develop the gas market in the long term with safety and excellence in its operations, being a benchmark in management and innovation in gas distribution.





















PEX 2024: EXCELLENCE IN DISTRIBUTION

At **Commit**, one of the hilights of the year was the **PEX 2024**: **Excellence in Distribution**, a process map for distributors that serves as a roadmap for CDLs to develop the infrastructure of their concession areas, improve their operational efficiency, service quality, and market competitiveness. Through the process optimization and the pursuit for continuous improvement, companies will be better prepared to face the challenges of the sector and promote sustainable growth.

PEX analyzes more than 300 items in seven strategic areas and with weighting based on process management, efficiency, sustainable growth, individual assessments with customized action plans, and the sharing of best practices. PEX 2024 assigns recognition categories to companies in the following categories:

- **Essential** companies that make fundamental contributions to the continuous operational development and efficient management of processes within the distribution chain.
- **Elite** companies with exceptional capabilities in operations management, demonstrating a commitment to continuously improve processes within the distribution chain.
- **Premier** companies that demonstrates excellence and leadership in their operations, focusing on processes that maximizes efficiency within the distribution chain.

PEX PILLARS

- Health, Safety, Environment and quality: 50 items assessed, including a leadership perception survey.
- Engineering and operations:
 74 items evaluated across five dimensions and adherence to the delivery of operational plans for network construction and customer connections.
- Market Intelligence: 39 items evaluated across four dimensions and adherence to sales and customer acquisition plans.
- **Gas supply:** 20 items evaluated with a empphasis on the management of supply contracts.
- **Regulatory:** 40 items assessed with an emphasis on regulatory and asset management.
- People and culture: 61
 items evaluated
 overing strategic, transactional
 and structural variables.
- **Compliance & Governance:** 29 items covering strategic, transactional and structural variables.
- **ESG:** 40 items evaluated, related to the company's strategic ESG themes.



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PROMOTING A GAS MARKET BROAD, TRANSPARENT AND COMPETITIVE

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The new cycle of projects and structuring for 2030 at **Necta** anchored in the biomethane strategy – which also involves the energy transition of road transport logistics, known as sustainable corridors. Necta expanded its network reaching 1,391.77 km and increased the number of customers by adding nearly 3,000 new customers. For 2025, Necta's strategy focuses on the expansion of biomethane. An example of this is the start of biomethane distribution operations produced by the São Martinho plant, in the second half of 2025,, as well as the strengthening of the Sustainable City project through network expansion in the municipality of Presidente Prudente.

Even amidst the most severe climate crisis ever experienced by the state of Rio Grande do Sul, **Sulgás** ended 2024 with strong performance, low economic impact, and mainteined asset integrity. The company saw its natural gas supply curve increase, figures surpassing the targets set for the year, mainly driven by industrial consumption. Network expansion reached 66 km, or 10% above expectations, and residential, commercial, and industrial gas supply rose 2% above targets.

In addition, in partnership with Petrobras and Gerdau, Sulgás signed contracts for the use of its network in a free marketing environment, serving the production unit of special steels in Charqueadas and the production plant of long steels in Sapucaia do Sul, known as Riograndense, located in Rio Grande do Sul. The agreement marks the first migration of a client from the captive industrial market to the free market in the state of Rio Grande do Sul.

Compagas ended 2024 with more than 58,000 customers served, and a network exceeding 900 km through which it distributed over 720,000 m³ of natural gas per day. For the next five years, the company's challenge is to invest more than R\$ 500 million in actions and projects to expand its operations to other regions of the state, to integrate biomethane into the piped gas network and to develop sustainable corridors with supply via natural gas and biomethane.

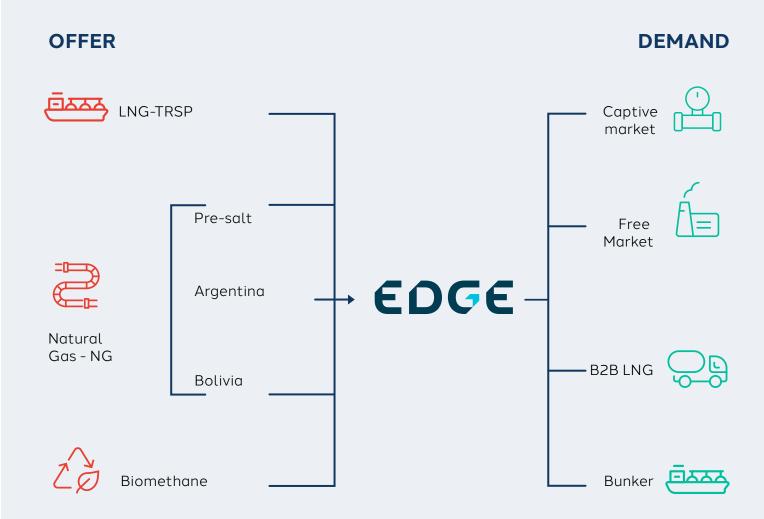


EDGE-COMMITMENT TO THE DEVELOPMENT OF THE GAS FREE MARKET

Edge was founded in January 2024 to break barriers and open new paths for the energy transition by partnering with the most effective natural gas solutions for its customers' challenges. A pioneer in the development of the Free Gas Market, Edge has a business model that includes strategic infrastructure assets, both on and offgrid logistics, and a diversified origination portfolio. All this offers gas consumers the freedom of choice, providing more flexibility, competitiveness, and security.

Edge not only inaugurated the free gas market in the state of São Paulo but was the first company in Brazil to sign a contract for the supply of 390,000 m³ of natural gas for industries in the ceramic sector such as Delta Porcelanato, Lef, and Incopisos. At the beginning of this journey, Edge also consolidated contracts with companies in the glass Sector: 12 factories of the Saint-Gobain Group in São Paulo and Rio de Janeiro, Cebrace in São Paulo and Santa Catarina, and Pilkington in São Paulo, a gas supply with Vale, worth R\$ 110 million, and two supply contracts, equivalent to 2 million m³, with SCGás, the piped natural gas distributor in Santa Catarina. Edge has a diversified portfolio of supply contracts from various sources: Bolivia, Argentina, pre-salt, LNG, and biomethane.

Safety, flexibility, and decarbonization







ENGAGEMENT WITH STAKEHOLDERS

Engagement with our stakeholders advanced in 2024 with the completion of Compass's first Reputation and Image Survey. Conducted by Nexus with 180 stakeholders, including federal and state public managers, parliamentarians, the press, opinion makers, and financial market professionals.

RESEARCH METHODOLOGY

The research aimed to identify, map, and understand stakeholders' perceptions and opinions about the company. It was conducted between October 24 and December 13, 2024, and involved 30 interviews with each group of stakeholders from six different profiles.

Sample profile: an overview



FEDERAL EXECUTIVE POWER

High-ranking public authorities and technical managers of the Federal Government, from ministries such as Ministry of Mines and energy and its regulatory agencies.



LOCAL EXECUTIVE POWER

Authorities and senior public managers from the technical leadership of the State Governments of São Paulo, Rio Grande do Sul, Santa Catarina, Rio de Janeiro, and Paraná.



PARLAMENTARIANS

Congressmen and senators who are members of committees and parliamentary fronts dedicated to issues related to the energy and gas sector in Brazil, working on the formulation of public policies, bills and in the follow-up of initiatives that impact the development of the sector.



PRESS

Journalists from the country's main media outlets, with both national and regional coverage, as well as specialists who produce content related to the economy, business, infrastructure, and energy



OPINION MAKERS

Academics, presidents, and directors of sectoral entities as weil as business leaders within the energy and natural gas sector in Brazil.



FINANCIAL MARKET

Representatives of Brazil's financial market ecosystem, linked to banks, asset managers, and investment funds.



















MAIN RESULTS

The Reputation and Image Indicator measures the impact and attributes of Compass 'reputation across five dimensions.:

- Management and Governance the company has efficient and capable management, conducts its business with integrity, ethics, and transparency. It is recognized as a reference for ESG practices and corporate governance.
- Communication and relationships the reputational relationships of the survey position Compass as a company that communicates its activities clearly and transparently its activities and results, maintains open and transparent dialogue with its stakeholders, and offers accessible and efficient communication channels for customers and partners.
- **Environmental and Social Sustainability** the research highlights that Compass adopts sustainable practices regarding the environment, promotes the energy transition, and generates jobs and income in Brazil. Compass also develops the country's infrastructure and stimulates competitiveness in the markets in which it operates.
- **Delivery capacity** Compass is a modern, technological and innovative company, that stimulates market competitiveness and ensures operational safety in its activities.

Business Health - Compass is a financially sound, and profitable company, with propspect for growth and expansion. It is competitive in the market.











CORPORATE GOVERNANCE

GOVERNANCE STRUCTURE

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

The Board of Directors is responsible for setting the general direction of the company's business, discussing and supervising the impacts of Compass and its subsidiaries, defining business strategies, maintaining the alignment of policies and best practices, and ensuring autonomy for the group companies.

Compass and its subsidiaries adopt, when necessary, policies, strategies, actions, and projects aimed at the sustainable development of the business, in line with the Corporate Sustainability Policy. The Company has internal regulations and committees for Ethics, Audit, People, Strategy and ESG, Finance, and Disclosure.. Whenever necessary, the Board of Directors reviews the corporate governance system.

The composition of the Board of Directors complies with the Director Nomination Policy, which establishes the guidelines, criteria, and procedures for appointing its members, all of whom meet the requirements set forth in the Brazilian Corporate Law and CVM regulations. The board meets regularly four times a year to approve financial statements, adress significant matters from the quarter, and review forecasts for the upcoming quarter.

The Bylaws define the Board of Directors as the body responsible for setting the general direction of the company's business. The Board that considers the impacts of Compass and its subsidiaries on the environment and society when defining the strategies of their respective businesses and acts to maintain the alignment with policies and best the practices across all the businesses it controls, while ensuring the necessary autonomy for the group companies.

Compass and its subsidiaries adopt policies, strategies, actions, and projects aimed at the sustainable development of their businesses and, in line with the Corporate Sustainability Policy, annually publishes The Sustainability Report. It is drawn up based on the guidelines of Global Reporting Initiative (GRI) and Sustainability Accounting Standards Board (SASB), both of which are available on the company's website and at the CVM. The report is approved by Compass's Strategic, Socio-environmental, and Governance Committee.

The company has a Risk Management Policy, and the Internal Audit, Risk, Internal Controls, and Compliance areas are responsible for disseminating the culture of internal controls, mapping business-related risks, assisting in the implementation of action plans, and reporting risk management outcomes to the administration.















REMUNERATION PRACTICES

GRI 2-19, 2-20

The remuneration of the Statutory Board of Directors is established in accordance with the company's Remuneration Policy, approved by the Board of Directors, through a formal and transparent procedure that considers the costs and associated risks. Executive compensation is determined collectively by the People's Committee and reported to the Board of Directors. This policy provides that the fixed component of executive remuneration is determined, among other factors, based on the level of complexity and responsibility inherent to the roles performed within the company, compared to market practices of companies of similar size. It also provides for short-term and long-term variable remuneration calculated in accordance with the expected results parameter in the company's strategic and business plans, as approved by the Board of Directors.

In short-term variable remuneration, individual performance metrics composed of financial goals and ESG criteria, projects, behavioral and attitudinal factors, as well as the commitment to succession, planning and people development are considered. These are aligned with the guidelines defined by the People Committee and adherence to the company's sustainable development commitments, as approved by the Board of Directors and in accordance with the best market practices in its field of operation.





ESG GOVERNANCE

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

ESG governance is established through a **Sustainability Policy** that establishes the principles and guidelines related to sustainability that Compass and its subsidiaries must follow in managing their businesses. It is aligned with the guidelines of the United Nations (UN) Global Compact, the UN Guiding Principles on Business and Human Rights, the UN Sustainable Development Goals, in addition to ISO 26000 (the standard that guides Corporate Social Responsibility practices) and ABNT PR 2030: environmental, Social and governance. The integration of sustainability issues is carried out through the ESG strategy.

Under Compass 'Bylaws, the Board of Directors is responsible, among other duties, for establishing the general direction of the business and approving work plans, annual budgets, investment plans, and new expansion programs. As a collegiate body, the Board deliberates in its meetings on CAPEX and OPEX, including matters related to ESG, such as investments in biomethane and the issuance of R\$ 1.7 billion in debentures linked to the achievement of two FSG goals: reaching 500,000 m³/day of biomethane distributed by 2030 and having 50% of leadership positions occupied by representatives of diverse groups. In 2024, the indicators progresed as shown in the adjacent charts:

FIRST ESG DEBENTURE ISSUANCE IN THE NATURAL GAS SECTOR

The debentures have a term of seven years, with a remuneration of 100% of the CDI plus a spread of 1.55% per year. This remuneration already includes an incentive of 0.25% per year, linked to two ESG targets.



GOAL 2

Diversity in leadership positions (% of leadership positions held by diversity representatives¹²)



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

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



¹² Gender (female and male), self-declared Black individuals (Black or Brown), people with disabilities, representatives of the LGBTQIAPN+ community, and age diversity (considering individuals aged 60 years or older).

The Strategic and ESG Committee is a support body linked and subordinate to the Board of Directors, operating on a permanent basis, with the following responsibilities:

- Preprare and approval of the Annual Work Plan of the Strategic and ESG Committee.
- Monitor the company's risk map, as well as propose improvements in mitigation plans.
- Ensure a sustainable development agenda in Brazil, especially in communities where the company operates.
- Promote transparency in corporate management.
- Oversee business plans, including the strategic actions of the company and its subsidiaries.

The Strategic and ESG Committee monitors the evolution of Compass 'strategy and ESG commitments and reports quarterly to the Board of Directors by tracking the progress of material commitments at all its meetings through the company's ESG scorecard.

At the executive level, the Vice President of Institutional Relations, Communication, and sustainability (CSO) reports to the CEO and is responsible for identifying, managing, and monitoring the company's public commitments. The position coordinates the Strategic and ESG Committee linked to the Board of Directors, approves the ESG scorecard, and leads the preparation of the Sustainability Report, including its audit and its audit and verification processes. In addition, the CSO is informed and monitors ESG-related issues through periodic meetings with the working group that coordinates the execution of commitment implementation activities across Compass's functional and business areas.

















07



CORPORATE INTEGRITY

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

Compass has a Code of Conduct and Compliance Policies that are periodically reviewed, approved by the Board of Directors, disclosed to its employees and made available on the company's website. Employees undergo regular training cycles based on the Code of Conduct and other Compliance Policies.

With the aim of consolidating its ongoing commitment to fostering an ethical culture, Compass conducted multiple compliance training cycles, addressing the Compliance Policy for all employees. The company also held its second Compliance Day, an initiative dedicated to reinforcing organizational values and engaging both employees and subsidiaries.

Compass applies a third-party evaluation procedure to establish business relationships with companies that share equivalent standards of conduct. Evaluations are conducted both prior to contract execution and throughout the contract term. The main compliance risks are associated with potential exposure due to noncompliance with federal and state laws and regulations, as well as rules set by regulatory agencies or internal policies. Risk identification occurs through interactions with clients, regulatory agencies, federal, state, and municipal governments, financial institutions, associations, and contractors.

In 2024, we held Compliance Week, an event for employees of both Compass and Edge, dedicated to reinforcing corporate values and engaging internal stakeholders in compliance policies. The event was opened by the CEO of Compass and the Vice-President of legal affairs and featured an external speaker who addressed conflict of interest and fraud. Additionally, a dynamic session called "Compliance Experience: Code of Conduct and Compliance Policies" was conducted by an external firm. Throughout the week, the company reinforced its compliance communications by addressing key topics covered in the Compliance Policies.



Policies are approved by the Board of Directors and are available at institutional website for public consultation.

- Code of Conduct.
- Anti-Corruption Policy,
- · Anti-harassment and anti-discrimination policy,
- Antitrust Policy,
- Gifts, Presents and Hospitality Policy,
- Donations and Sponsorships Policy,
- · Risk Management Policy,
- Identity Policy,
- Directors Nomination Policy,
- Trading and Disclosure Policy,
- Disciplinary Measures Policy,
- Related Parties and Conflict of Interest Policy,
- · Public Authorities Relations Policy,
- Anti-Money Laundering Policy,
- Directors 'Remuneration Policy,
- · Sustainability Policy.



Responsible for defining the strategy to disseminate the guidelines established in the Code of Conduct, the Compliance area at Comgás defines annually a communication and training plan that outlines the topics that will be addressed throughout the period, the frequency and regularity of these initiatives, the target audiences, as well as the communication channels and formats to be used, strongly encouraging the role of leaders in maintaining and enhancing the compliance culture.

For business partners, there are specific clauses in the contracts established between the parties that address issues of ethics, anti-corruption, human rights, LGPD (Brazilian General Data Protection Law), among others, thus establishing a formal commitment. In 2024, ISO 37001, the Anti-Bribery Management System, was maintained, without any non-compliance, which testifies to Comgás 'commitment to combat bribery and corruption in all of its forms.

At **Commit**, the year marked the first actions of the Ethics Committee, which plays an essential role in monitoring conflicts of interest, managing ethical incidents and ensuring that all investigations are aligned with the company's highest standards and values. Anti-Harassment and Anti-Discrimination Policies were also presented, establishing rules and guidelines to

promote a work environment of respect, dignity, and safety, free from harassment and discrimination, where all individuals feels both physically and psychologically comfortable and secure.

Another established policy was the Antitrust Policy, whose main objective is to prevent and suppress violations of the economic order, guided by freedom of enterprise, free competition, the social function of property, consumer protection and repression of the abuse of economic power, thereby preserving a free market economy, for the benefit of the community.

From a compliance perspective, **Necta** regularly monitors adherence to policies and procedures using the management tool (Be Compliance), which records the employee acknowledgments and requests for donations, sponsorships, gifts, hospitality, and declarations of conflicts of interest. In addition, tracks the number of employees participating in mandatory training, aiming to continuously increase participation rates and strengthen the culture of compliance in the organization.

Sulgás' compliance actions in 2024 on training and communications, with highlights including the anticorruption chat and public agency relations, Q&A sessions on governance, training on the Delegation of Authority Manual, communications on approval levels, and training

on contract management. It also promoted the updating of all Compliance policies and Code of conduct, an action that reinforces risk prevention, demonstrates commitment to integrity and good governance practices. Finally, the topic of ethics and compliance became a permanent topic on the Board of Directors' agenda as well as in the monthly results meetings with senior leadership. The continued presence of these topics on the board ensures that they are incorporated into strategic decisions and organizational culture.

Compagas has a robust corporate governance system that encompasses an efficient set of mechanisms, both incentive-based and monitoring, in order to ensure that the company is managed in an ethical, transparent, and responsible manner, promoting the creation of sustainable value for all its stakeholders, including shareholders, employees, customers, suppliers, communities and the environment. Regarding the complaints registered on the Channel, out of a total of five reports made in 2024, only one was found to be substantiated. Regarding the training of the Code of Conduct, a total of 99% employee participation was registered in 2024.

At **Edge**, the Compliance program and related processes began in 2024.



















INNOVATION

TECHNOLOGY PLATFORM

Compass will allocate R\$ 160 million in investments to update the technological platforms of its companies in 2025 with the latest version of the SAP S/4HANA system. The two-year implementation project will be structured around two deployment streams:: the Gaia Project, in the controlled companies, and the Polaris Project, in the uncontrolled companies.



R&D ADVANCES WITH GAS

Celebrating the **20** years of our **R&D** program with the Public Services Regulatory Agency of the state of São Paulo (ARSESP), we held an off-site meeting to collaboratively develop the 2024-2025 cycle. The event brought together **28** areas of Comgás and featured the participation of more than **50** employees. Multidisciplinary working groups were formed in an innovative format, where, during two intense days, we used Agile methodologies to address operational and business challenges.

This effort resulted in a robust innovation funnel, with the development of **17 new projects** together with the areas of Comgás. The project groups have been refined and will be ready for submission to ARSESP in January 2025. This portfolio brings together an investment of approximately **R\$ 10 million** and it remains in line with the company's business strategy and market trends that we follow closely.

We are looking at our operation in an integrated and continuous way. Our experimentation pipeline identifies technologies and opportunities to increase efficiency, always with safety **first**. We apply POCs (Proofs of Concept) and pilots, measuring the results and quantifying the impacts.

One of the highlights is the use of **ultra-high sensitivity thermal imaging cameras integrated with multiple microphones** to identify potential leaks in surface pipelines allowing simultaneous evaluation of acoustic images enabling the identification of points and volume of leaks in large areas quickly.

With this technology, it is possible to detect the leak instantly, quantify the volume and measure the impact on our network. This solution promises to transform the inspection process and post-construction surveys, significantly increasing control over the level of leaks and, consequently, **greenhouse gas emissions**.

















07

At **Sulgás**, the Innovation highlights were:

- Washing and drying devices for customer regulation stations: To efficiently and safely reconnect customers affected by the floods, the company developed washing and drying devices for Ap40 regulators, required due to the large number of urban stations that were flooded during the May 2024 floods. This is a low-cost system and procedure that has prevented difficult and costly replacements for customers with regulators featuring complex assemblies.
- Design of New buried station ERS 1300: This project reflects the pursuit of operational efficiency. Compared to current ERS-300 stations, the ERS 1300 can deliver more gas at a lower operating cost over time. The project is the intellectual property of Sulgás.
- Excavator monitoring and locating systems: Two
 technologies have been successfully developed to
 monitor excavators and prevent network damage.
 One technology uses precision GPS hardware
 attached to excavators, and the other is a system
 based on geolocation via mobile phones used by
 excavator operators. These systems can be applied to
 backhoes, excavators, directional drilling machines,
 trucks with electric pole drills, and any other mobile
 excavation equipment, effectively preventing the
 risk of damage to Sulgás's pipelines caused by thirdparty excavations.
- Implementation of Geo-Marketing studies methodology on the ArcGis platform: This robust solution offers a set of collaborative tools for analyzing and processing large volumes of geospatial data. It enables the identification of regions with greater expansion potential, helping to optimize investments and maximize the profitability of expansion initiatives. Additionally, it includes applications for field data collection, facilitating the registration of assets and their physical conditions, as well as gathering information to qualify potential leads, thereby providing more accurate and complete data for strategic decision-making.





















ECONOMIC AND FINANCIAL RESULTS

GRI 2-6, 201-1

We ended 2024 with solid results, driven by the start of Edge's operation and resilience in the distribution segment, totaling an EBITDA of R\$ 5,032 million, an increse of 17% compared to 2023.

The controlled distributors totaled an Ebitda of R \$ 4,579 million, an increase of 12% compared to the previous year. The result was mainly impacted by the recovery of volumes in practically all segments, inflation adjustments in tariffs and the recognition of the capital gain of R\$ 242 million, due to the divestiture of the Norgás subsidiary completed in November 2024. At Edge, Ebtida totaled R \$ 615 million, a 52% growth compared to 2023, as a result of increased natural gas delivery operation.

Investments totaled R\$2,188 million, within the range of the disclosed guidance, reflecting our commitment to the development of the gas market through the TRSP works, the biomethane project, and continued investments in the distribution segment. All of this, combined with disciplined capital allocation resulted in ending the year with a net debt-to-EBITDA leverage ratio of 1.7x.

Compass's second debenture issue in 2023 is linked to sustainability metrics. The purpose of the company is to use the funds for investments and to strenghthen working capital. The bonds have a term of seven years, and the remuneration of the debentures is 100% of the CDI plus a spread of 1.55% per annum. This remuneration already includes an incentive of 0.25% per year, linked to two ESG targets.

The environmental KPI refers to the distribution of biomethane and supports the reduction of Scope 3 emissions, while the social KPI evaluates diversity in leadership positions with the goal of increasing the representation of minority groups. Both metrics are aligned with the Sustainability-Linked Bond Principles (SLBP) of the International Capital Market Association (ICMA).





















COMPASS-PERFORMANCE 2024 2023 2022 **ECONOMIC-FINANCIAL (R\$** THOUSAND) 18,383,448 17,767,327 19,719,205 Net operating income Gross profit 3,676,483 3,511,296 3,354,370 EBITDA 3,410,023 5,031,810 4,244,721 Adjusted Ebitda¹ 5,031,810 4,290,140 3,459,869 1,800,241 Net result 2,122,454 1,977,298 Adjusted net income² 2,116,551 1,945,378 Investments 2,187,575 2,035,119 1,485,307 Leverage 1.69x 1.31x 1.26x

GENERATION OF ADDED VALUE / GRI 201-1

DIRECT ECONOMIC VALUE GENERATED (IN THOUSAND R\$)

GENERATED	2024	2023	2022
Revenue (\$)	R\$ 23,637,802	R\$ 24,122,334	R\$ 25,765,296

DISTRIBUTED ECONOMIC VALUE (IN THOUSAND R\$)

DISTRIBUTED	2024	2023	2022
Operating costs	R\$ 14,553,776	R\$ 16,041,743	R\$19,060,389
Procurement of goods and services	R\$ 317,608	R\$ 560,380	R\$ 458,711
Employee salaries and benefits	R\$ 320,163	R\$ 365,633	R\$ 283,232
Payments to capital providers	R\$ 3,933,260	R\$ 3,790,355	R\$ 3,194,358
Tax payments	R\$ 3,424,385	R\$ 2,464,588	R\$ 1,992,358
TOTAL	R\$ 22,549,192	R\$ 23,222,699	R\$ 24,989,048
"DIRECT ECONOMIC VALUE GENERATED "MINUS" DISTRIBUTED ECONOMIC VALUE"	R\$ 1,088,610	R\$ 899,635	R\$ 776,248

¹ managerial adjustment in 4Q23 for temporal dilution of LNG cargo trading results.

² results adjusted for extraordinary events. More information at DFPs.

LETTER OF ASSURANCE



KPMG Auditores Independentes Ltda.

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

Independent auditors' limited assurance report on the non-financial information included in the 2024 Sustainability Report

(This is a free translation from the original report issued in Portuguese)

To the Board of Directors and Shareholders of Compass Gás e Energia S.A.

We have carried out a limited assurance engagement related to the non-financial information included in the "2024 Sustainability Report" ("Report") of Compass Gás e Energia S.A. ("the Company" or "Compass") for the year ended December 31, 2024, prepared based on the criteria set by the Global Reporting Initiative (GRI - Standards) and SASB (SASB - Sustainability Accounting Standards Board).

According to the procedures applied and the evidence obtained, we are not aware of any fact that leads us to believe that the non-financial information included in Compass's "2024 Sustainability Report" for the year ended December 31, 2024 was not prepared, in all material respects, based on the criteria set by the Global Reporting Initiative (GRI - Standards) and SASB (SASB - Sustainability Accounting Standards

Basis for conclusion

We conducted our engagement in accordance with NBC TO 3000 (reviewed)- Assurance Engagements Other Than Audits or Reviews and ISAE 3000 (reviewed) – Assurance engagements other than audits or reviews of historical financial information, issued by the Federal Association of Accountants (CFC) and the International Auditing and Assurance Standards Board (IAASB), respectively. Our responsibilities under those standards are further described in the "Our Responsibilities" section of the report.

We comply with the independence and other ethical requirements of the Accountant's Professional Code of Ethics and professional standards (including independence standards) issued by the Federal Association of Accountants (CFC) based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.



Our firm applies NBC PA 01 Quality Management for Independent Auditors' Firms (Legal Entities and Individuals) and International Standard on Quality Management (ISQM) 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, issued by CFC and

This standard requires the firm to design, implement and operate a quality management system, including policies or procedures related to compliance with ethical requirements, professional standards and applicable legal and regulatory

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

Responsibilities of the management of Compass Gás e Energia S.A. for the 2024 Sustainability Report

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

- Designing, implementing and maintaining internal controls relevant to the preparation of information included in the Report that is free from material misstatement, whether due to fraud or error:
- selecting the criteria set by the Global Reporting Initiative (GRI Standards) and SASB (SASB - Sustainability Accounting Standards Board) as adequate criteria for preparing the information included in the Report and the appropriate reference to the criteria used or a description of those criteria;
- The proper preparation and presentation of the information included in the Report in accordance with the criteria set by the Global Reporting Initiative (GRI Standards) and SASB (SASB - Sustainability Accounting Standards Board); and
- Design, implement and maintain internal controls over relevant information for the preparation of the information included in the Report.

Our Responsibilities

We are responsible for:

- · Planning and performing out the engagement to obtain limited assurance about whether the non-financial information included in the Compass Report for the year ended December 31, 2024 prepared in accordance with the Global Reporting Initiative (GRI – Standards) and SASB (SASB - Sustainability Accounting Standards Board) criteria are free from material misstatement, whether due to fraud or error;
- · Forming an independent conclusion, based on the procedures applied and the
- · Reporting our conclusion to Compass's Board of Directors and Shareholders.

KPMG

Summary of the work we performed as basis for our conclusion

We exercised professional judgment and maintained professional skepticism throughout the engagement. We have designed and performed our procedures to obtain sufficient and appropriate evidence about the non-financial information included in Compass's Report that is sufficient and appropriate to provide a basis for our conclusion. Our selected procedures depend on our understanding of the non-financial information included in Compass's Report and other circumstances of the engagement, as well as our consideration of the areas in which material misstatements are likely.

When carrying out the work, we:

- Planned our engagement considering the materiality of the aspects for Compass's activities, the relevance of the information disclosed by the Company, the amount of quantitative and qualitative information and the operational systems and internal controls which supported the preparation of the information included in the Report;
- b. Understanding the calculation method and the procedures followed to compile indicators by inquiring about and holding interviews with managers in charge of preparing the information:
- c. Performed analytical procedures to quantitative information and inquiring about qualitative information and its relation with the indicators disclosed in the information
- d. When non-financial data are correlated with financial indicators, check these indicators against financial statements and/or accounting records.
- e. Analyzing the procedures followed to prepare the Report as well as its framework and contents, in accordance with the Content and Quality Principles of the Global Reporting Initiative (GRI) Sustainability Reporting Standards and the Sustainability Accounting Standards Board- SASB: and
- f. Evaluation of the sampled non-financial indicators.

The procedures performed in a limited assurance engagement vary in nature and timing, and their extent is restricted (less extensive) than in a reasonable assurance engagement. Thus, the level of assurance obtained from a limited assurance engagement is substantially lower than the assurance that would have been obtained if a reasonable assurance engagement had been performed.

São Paulo, March 12, 2025

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

Original report in Portuguese signed by

Bernardo Moreira Peixoto Neto Accountant CRC RJ-64887/O-8



















INDEX OF CONTENTS GRI

DECLARATION OF USE

The Compass 2024 Sustainability Report was prepared based on GRI Standards for the period from 01/01/2024 to 31/12/2024..

GRI STANDARD/ OTHER SOURCE

DISCLOSURE

LOCATION / DESCRIPTION / OMISSIONS

GENERAL DISCLOSURES

GRI 2:
General disclosures

2021

REPORTING PRACTICES		
2-1 organizational details	Compass Gas & Energy is a joint stock company, controlled by Cosan S. A. and listed in the basic segment of B3. Its headquarters are at Av. Brigadeiro Faria Lima, 4100, 4 th floor - Itaim Bibi - 04538-132-São Paulo, SP, Brazil.	
2-2 entities included in the organization's sustainability report	This report provides information on the companies that Compass has operational control over: Comgás, Commit, Necta, Sulgás, Compagas and EDGE. Any information that does not comply with this rule is specified throughout the text.	
2-3 reference period, frequency and contact point	The frequency of publication of the dfp-standardized financial statements is quarterly and annual and the annual Sustainability Report comprising the period from 01/01/2024 to 12/31/2024. This report was published on 03/12/2025. Questions are welcome and can be forwarded to the email ri@compassbr.com.	
2-4 reformulations of information	NA.	
2-5 external guarantee	Pages 60 and 70.	





















GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS	
	ACTIVITIES AND WORKERS		
	2-6 activities, value chain and other business relationships	Pages 5 and 68.	
	2-7 employees	Pages 31 and 95.	
	2-8 workers who are not employees	In the year 2024, Compass and its businesses averaged 3,876 third-party workers including legal, IT, administrative and operations.	
GRI 2:	2-9 structure and composition of governance	Page 58.	
Disclosures General 2021	GOVERNANCE		
	2-10 appointments and selection of the highest governance body	Page 58.	
	2-11 Chairperson of the highest governing body	The chairperson of Compass' Board of Directors does not hold the position of Chief Executive Officer.	
	2-12 role of the highest governance body in overseeing impact management	Page 58 and 60.	







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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS
	2-13 delegation of responsibility for managing impacts	Pages 58 and 60.
	2-14 role of the highest governance body in sustainability reporting	Pages 58 and 60.
	2-15 conflicts of interest	The related parties and conflict of interest policy aims to establish guidelines and consolidate the procedures to be observed for the realization of transactions between related parties and for hypotheses of conflict and potential conflict of interest, which will ensure our business competitiveness, compliance, transparency, fairness, and commutativity. Details on potential conflict of interest and practices adopted to avoid it are found in item 11.2 of the reference form. Reference form - Compass RI (compassbr.com).
GRI 2: Disclosures General 2021	2-16 communication of critical concerns	Page 58.
	2-17 collective knowledge of the highest governance body	The construction of collective knowledge in ESG matters occurs through lectures with experts on strategic topics of the company, such as the gas and energy market, diversity, and climate change. In addition, the company's Board of Directors and strategic ESG 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 (advisory body to the CA).
	2-18 evaluation of the performance of the highest governance body	We do not conduct performance evaluations on the board of directors.
	2-19 remuneration policies	Page 59.
	2-20 process for determining remuneration	Page 59.





















GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS
GRI 2: Disclosures General 2021	2-21 total annual compensation ratio	Compass: The percentage increase in total compensation of the highest paid individual in the organization was 27.1% and the average percentage increase in total annual compensation of all employees was 12.4%. Edge: The percentage increase in total compensation for the highest-paid individual in the organization was 25%, and the average percentage increase in total annual compensation for all employees was 7%. Comgas: The percentage increase in total compensation for the highest paid individual in the organization was -31.5% and the average percentage increase in total annual compensation of all employees was 13.4%. Commit: The percentage increase in total compensation for the highest paid individual in the organization was 10% and the average percentage increase in total annual compensation for all employees was 9%. Necta: The percentage increase in total compensation of the highest paid individual in the organization was 1.5% and the average percentage increase in total annual compensation of all employees was 6.2%. Sulgás: There was no percentage increase in the total compensation of the highest paid individual in the organization, the average percentage increase in the total annual compensation of all employees was 3%. Compagas: The employee with the highest remuneration was admitted in 2002 and performed a gratified function, with payment of additional function, this
	employee was dismissed from the staff on Jan/25, the average percentage increase in the total annual remuneration of all employees was 2.7%. STRATEGY, POLICIES AND PRACTICES 2-22 Declaration on the Sustainable Development Page 3.	
	2-23 political commitments 2-24 incorporation	Page 10.
	of political commitments 2-25 processes to remedy negative impacts	Pages 14 and 62. Pages 12, 14, 18 and 62.



















GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS	
GRI 2: General disclosures	2-26 advisory and concern mechanisms	Page 58.	
	2-27 compliance with laws and regulations	In 2024, there were no significant cases or fines for non-compliance with laws and regulations.	
	2-28 participation in associations	Page 116.	
2021	STAKEHOLDER ENGAGEMENT		
	2-29 approach to stakeholder engagement	Pages 10, 12, 43 and 49.	
	2-30 collective bargaining agreements	Page 96.	





















GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS	
SPECIFIC TOPICS			
GRI 3: topics	3-1 process for determining material topics	Page 12.	
Materials 2021	3-2 list of material topics	Page 12.	
Economic perform	nance		
GRI 201:	201-1 direct economic value generated and distributed	Page 68.	
economic performance 2016	201-2 financial implications and other risks and opportunities due to climate change	Pages 14 and 26.	
Impactos econôm	nicos indiretos		
GRI 203: indirect economic	203-1 Investments in infrastructure and support services	Page 42.	
impacts 2016	203-2 significant indirect economic impacts	Page 5.	
Purchasing praction	Purchasing practices		
GRI 204: purchasing practices 2016	204-1 proportion of spending on local suppliers	Page 110.	



















GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS		
Anti-corruption				
	205-1 operations assessed for corruption-related risks	Page 62 and 113.		
GRI 205: Anti-corruption 2016	205-2 Communication and training on anti-corruption policies and procedures	Pages 114 and 115.		
	205-3 confirmed incidents of corruption and actions taken	In 2024, the company also remained in a regular situation in accordance with the rules provided for In Law No. 12,846/13, with no confirmed records of corruption cases.		
Anti-competitive	Anti-competitive behavior			
GRI 206: anti- competitive behavior 2016	206-1 legal actions for anticompetitive behavior, antitrust and monopoly practices	No legal actions were registered in the year 2024.		
Tax	,			
GRI 207: Fiscal 2019	207-1 fiscal approach	The tax strategy is pre-defined, as above, and in the event of any change in procedure that may eventually represent some risk, the topic is discussed not only by the tax area, but also by the Cosan Group's Tax Committee, the Supervisory Board and the company's Financial Director. Bimonthly relevant points and opportunities are discussed in the Tax Committee and quarterly, on an ordinary basis, in the Fiscal Council. For more information see item 7 of Reference form.		



















GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS	
Energy			
	302-1 energy consumption within the organization	Page 86.	
GRI 302: energy 2016	302-2 energy consumption outside the organization	Page 87.	
	302-3 energy intensity	Page 87.	
	302-4 reducing energy consumption	Page 86.	
Water and wastev	vater		
GRI 3: material topics 2021	303-5 water consumption	Page 90.	
Emissions	Emissions		
	305-1 direct emissions (Scope 1) of GHGs	Pages 18, 19, 20 and 88.	
GRI 305:	305-2 indirect energy (Scope 2) GHG emissions	Pages 18, 19 and 88.	
Emissions 2016	305-3 other indirect GHG emissions (Scope 3)	Page 88.	
	305-4 intensity of GHG emissions	Pages 19 and 89.	

















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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS
	305-5 reduction of GHG emissions	Page 89.
GRI 305: Emissions 2016	305-7 nitrogen oxides (NOx), sulfur oxides (SOx) and other significant air emissions	N / A. Compass ' current inventory includes only GHG emissions regulated by the Kyoto Protocol: CO2, CH4, N2O, SF6, PFCs, HCFCs and regulated by the Montreal Protocol (CFCs and HCFCs). Thus, NOx, SOx, volatile organic compounds, PAHs, and particulate matter gases are monitored.
Waste		
	306-2 management of significant waste- related impacts	During the business activities, the waste generated is mapped with quantitative survey and actions are adopted for proper disposal and with priority for reuse and recycling.
GRI 306:	306-3 waste generated	Page 90.
Waste 2020	306-4 waste diverted from disposal	Pages 91 and 92.
	306-5 waste for disposal	Page 93.
Environmental assessment suppliers		
GRI 308: supplier Environmental Assessment 2016	impacts on the	Page 94.



















GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS
Emprego		
GRI 401: Employment 2016	401-1 new employee hires and employee turnover	Pages 96 and 97.
	401-2 benefits granted to full- time workers that are not granted to temporary or part- time workers	Page 40.
	401-3 parental leave	Page 98.
HEALTH AND SAF	ETY AT WORK	
GRI 403: Occupational Health and safety 2018	403-1 Occupational Health and safety management system	Page 37.
	403-2 Hazard identification, risk assessment and Incident Investigation	Page 37.
	403-3 Occupational Health Services	Page 37.















GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS
GRI 403: Health	403-4 participation, consultation, and communication of workers in matters of Health and safety at work	Page 37.
and Occupational Safety 2018	403-5 Occupational Health and safety training for workers	Page 37.
	403-6 promotion of workers 'health	Page 37.
	403-7 Prevention and mitigation of Occupational Health and safety impacts linked by trade relations	Page 37.
GRI 403: Occupational Health and safety 2018	403-8 workers covered by an occupational health and safety management system	Page 108.
	403-9 accidents at work	Pages 37, 108 and 109.
	403-10 work- related diseases	Pages 37 and 110.



















GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS
Training and educe	ition	
	404-1 average training hours per year per employee	Pages 99 and 100.
GRI 404: training and education 2016	404-2 programs to improve employee skills and transition assistance programs	Page 32.
2010	404-3 percentage of employees who receive regular performance and career development evaluations	Pages 101 and 102.
Diversity and equa	l opportunities	
GRI 405: diversity	405-1 diversity of governing bodies and employees	Pages 103, 104, 105 and 106.
and Equal Opportunities 2016	405-2 ratio of women's to men's wages	Page 107.























GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS
Non-discriminatio	n	
GRI 406: non- discrimination 2016	406-1 incidents of discrimination and corrective action taken	Comgás registered 3 proceeding and partially proceeding cases related to discrimination attributed to third-party conduct. All cases were duly investigated, with action plans implemented for mitigation. Follow-up remains ongoing, ensuring continuous monitoring and commitment to promoting an ethical and inclusive environment.
Child labor		
GRI 408: Child Labor 2016	408-1 operations and suppliers at significant risk of child labor incidents	In the year 2024, no suppliers with evidence of child labor were approved.
Forced or compuls	sory labor	
GRI 409: Forced or compulsory labor 2016	409-1 operations and suppliers at significant risk of forced or compulsory labor incidents	As of 2024, no suppliers with evidence of slave labor have been approved.
Local communities	S	
GRI 413: Communities Local 2016	413-1 operations with local community involvement, impact assessments, and development programs	Pages 43 and 112.
	413-2 operations with significant actual and potential negative impacts on local communities	Pages 42 and 43.





















GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION / OMISSIONS
Social assessment	suppliers	
GRI 414: Social Assessment Suppliers 2016	414-2 negative social impacts on the supply chain and actions taken	Page 111.
Public policies		
GRI 415: Policies Public 2016	415-1 Political contributions	Compass and its businesses make no political contributions.
Customer health o	and safety	
GRI 416: customer health and safety 2016	416-2 non- compliance incidents relating to health and safety impacts of products and services	No cases have been identified in the past three years.



















ENVIRONMENT

ENERGY

GRI 302-1 Energy consumed within the organization (GJ) I GRI 302-4 reduction in energy consumption (GJ)

		COI	MGAS			NI	ЕСТА			SU	LGÁS		COMPAGAS
	2022	2023	2024	VARIATION 23/24	2022	2023	2024	VARIATION 23/24	2022	2023	2024	VARIATION 23/24	2024
Non-renewable fuel consumption	18,932	21,508	28,948	34.5%	1,455	1,276	1,030	-19.3%	1,354	2,120	2,267.6	6.9%	1.884
Diesel	2,889	3,451	3,437	-0.4%	282	353	319.9	-9.4%	74	58	85.8	48.0%	76.2
Petrol-Transport	173	322	448	39.1%	652	499	67.6	-86.4%	540	1,166	1,412.7	21.3%	590.5
Natural gas-transport	11,379	14,931	15,324	2.6%	521	423	642.5	51.5%	740	895	767	-14.3%	1,217.4
Natural gas-other consumption	4,492	2,802	9,739	247.5%	0	0	0	0	0	0	0	0	0
Renewable fuel consumption	7,916	5,545	6,107	10.1%	914	1,352	1,528.4	13.0%	107	638	0	o	4.5
Ethanol-Transport	7,916	5,545	6,107	10.1%	914	1,352	1,528.4	13.0%	107	638	0	0	4.5
Electricity purchased and sold	18,109	13,091	13,596	3.8%	3,052	2,903	1,010.3	-65.2%	763	608	1,308	115.3%	791
Electricity Purchased	18,109	13,091	13,596	3.8%	3,052	2,900	1,010.3	-65.2%	763	608	1,308	115.3%	791.3
Electricity Sold	0	0	0	02	0	0	0	0	0	0	0	0	0
TOTAL	44,957	40,144	48,651	21.2%	5,421	5,531	3,568.7	-35.4%	2,224	3,366	3,575.6	6.2%	2,680

¹ the company does not consume or sell heating, cooling, and steam. Conversion factors: gasoline 1m3 = 32.24 gj / diesel oil 1m³ = 35.5 gj / ethanol - anhydrous alcohol 1m³ = 22.36 gj / dry natural gas 10^3 m³ = 36.84 gj 2 The Edge asset (TRSP) came into operation in July/2024, so 2025 will be the 1st reporting year of the indicator.



GRI 302-2 Energy consumption outside the organization (GJ)

	COMGAS	NECTA	SULGÁS	COMPAGAS
	2024	2024	2024	2024
Energy consumption outside the organization (GJ)	158,085,609.1	9,109,299.7	28,990,707.3	9,740,907.3

¹ The Edge asset (TRSP) came into operation in July/2024, so 2025 will be the 1st reporting year of the indicator.

GRI 302-3 Energy intensity (GJ)

	COMGAS	NECTA	SULGÁS	COMPAGAS
	2024	2024	2024	2024
Within the organization (GJ / km)	2.10	2.56	2.31	0.99
Outside the organization	6,823.7	6,545.1	18,645.6	10,787.3
Outside the organization (GJ / km network)	6,821.67	6,545.12	18,645.62	10,787
Outside the organization (GJ / m³)	0.04	0.04	0.04	0.99
Inside and outside the organization (GJ / km network)	6,823.76	6,547.68	18,647.92	10,790
Inside and outside the organization (GJ/m³)	0.04	0.04	0.04	0.04

¹ The Edge asset (TRSP) came into operation in July/2024, so 2025 will be the 1st reporting year of the indicator.



















EMISSÕES

GRI 305-1 Direct emissions (Scope 1) I GRI 305-2 indirect emissions (Scope 2) I GRI 305-3 other indirect emissions (Scope 3) I EM-MD-110A.1 greenhouse gas emissions

IG emissions (tCO ₂ (e)		COMGÁS			NECTA		SULGÁS			COMPAGAS
GHG emissions (tCO ₂ (e)	2022	2023	2024	2022	2023	2024	2022	2023	2024	2024
SCOPE 1										
Stationary combustion	235.6	155.5	511.3	0.7	0.1	0.2	0	0	0	0
Mobile combustion	973.6	1,101.5	1,133.3	83.5	74.1	62.6	81.6	131.6	140	568
Fugitive emissions in the natural gas distribution network	4,916.9	4,644.8	5,536.1	1,716.8	799.5	983	1,315.8	2,265.4	4,776	699
Other	0.7	88.8	0	67.8	212.9	0	4.9	0	0	0
Solid waste and liquid effluents	0	0	13.6	0.3	0	0	0	0	0	0
Land use change	0	0	6.1	0	0	0	0	0	0	0
TOTAL	6,126.6	5,990.7	7,200.5	1,868.9	1,086.6	1,045.8	1,402.3	2,397	4,916	1267
Biogenic emissions	586.3	396.4	436.7	69.8	97.3	102.9	8	17.8	21.5	51.4
SCOPE 2										
Acquisition of electricity (location)	178.4	138.2	218.3	36.4	27.5	15.6	8.3	6.3	4.7	10
SCOPE 3										
Transportation and distribution (upstream)	2,638.6	6,847	95,667.4	845.4	806.3	464.7	167.4	756.6	622.1	0
Waste generated in operations	3,136.4	4,099	4,948.6	8.4	3	2	1.6	2.4	7.3	0
Business trips	37.8	1,425	98.3	7.5	7.7	20.9	3.7	23.4	35.9	20
Use of goods and services sold	9,691,643	8,682,718	8,484,549	624,813	561,978	506,104.9	2,254,945	1,502,104	1,611,910.8	543,518
Activities related to fuel and energy not included in scope 1 and 2	0	0	63,851	0	0	0	0	0	0	0
TOTAL	9,697,456	8,695,080	8,649,114	625,674	562,795	506,590.6	2,255,118	1,502,886	1,612,576.2	543,538
Biogenic emissions	836.7	2,392	49,545.96	231.2	175.2	133.0	21.3	118	106.8	0

¹The Edge asset (TRSP) came into operation in July/2024, so 2025 will be the 1st reporting year of the indicator.
The accounting of greenhouse gases, emission factors and global warming potential follow the methodology of the greenhouse gas protocol program and its national version, the Brazilian GHG protocol program. Included in the above calculations are the gases: co2 (carbon dioxide); ch4 (methane); n2 o (nitrous oxide); hfcs (hydrofluorocarbons); pfcs (perfluorocarbons); sf6 (sulfur hexafluoride). In this document, preliminary data is presented, which contributes to the timeliness of the disclosure of our emissions. To consult the last version, access the GHG protocol public emissions registry.

GRI 305-4 GHG Emission intensity (tCO₂(e)

		COMGAS			NECTA			SULGÁS		COMPAGAS
	2022	2023	2024	2022	2023	2024	2022	2023	2024	2024
Greenhouse gas emission intensity (tCO2e / km distribution network)	0.30	0.28	0.31	1.48	0.82	0.75	0.97	1.62	3.20	1.41

¹ The Edge asset (TRSP) went into operation in July/2024, in this way 2025 will be the 1° reporting year of the indicator.

GRI 305-5 Reduction of GHG emissions (tCO₂(e)

	COMGAS	NE	СТА	SULGÁS
	2024	2023	2024	2024
Reductions from direct emissions (Scope 1)	-	782.3	40,81	-
Reductions from indirect emissions from energy procurement (Scope 2)	-	8.9	11.9	1.6
Reductions from other indirect emissions (Scope 3)	45,966	62,879	56,204.4	-
Total GHG emission reductions	-	63,670	56,257.1	1.6
Reductions from offsets	-	-	-	-
TOTAL GHG EMISSION REDUCTIONS	45,966	63,670	56,257.1	1.6
REDUCTIONS FROM OFFSETS	-	-	-	-

¹The direct measure taken to reduce emissions was the replacement of gasoline with ethanol or CNG, which reduced 16% in mobile combustion emissions from 2023 to 2024.

² the accounting of greenhouse gases, emission factors and global warming potential follows the methodology of the greenhouse gas protocol program and its national version, the Brazilian GHG protocol program. Included in the above calculations are gases: co2 (carbon dioxide); ch4 (methane); n2 O (nitrous oxide); hfcs (hydrofluorocarbons); pfcs (perfluorocarbons); sf6 (sulfur hexafluoride). In this document, preliminary data is presented, which contributes to the timeliness of the disclosure of our emissions. To consult the last version, access the GHG protocol public emissions registry.

² the accounting of greenhouse gases, emission factors and global warming potential follow the methodology of the greenhouse gas protocol program and its national version, the Brazilian GHG protocol program. Included in the above calculations are gases: co2 (carbon dioxide); ch4 (methane); n2 O (nitrous oxide); hfcs (hydrofluorocarbons); pfcs (perfluorocarbons); sf6 (sulfur hexafluoride). In this document, preliminary data is presented, which contributes to the timeliness of the disclosure of our emissions. To consult the last version, access the GHG protocol public emissions registry.



















WATER

GRI 303-5 Water consumption (megaliters)

		COMGAS			NECTA			COMPAGAS		
	2022	2023	2024	2022	2023	2024	2022	2023	2024	2024
Total water consumption (ML)	11,134	13,532	7,079	3,800	4,500	6,478	7,000	_1	8,100	4,830

¹ in 2023, due to the change of headquarters, it was not possible to report the amount of water consumed because the building in which Sulgás is established did not have an individualized measurement of consumption, a condition updated in 2024.

WASTE

GRI 306-3 Waste generated, by composition (tones)

		COMGAS			NECTA			SULGÁS	
	2022	2023	2024	2022	2023	2024	2022	2023	2024
Paper and cardboard	11.7	7.6	4.4	0.1	0.5	4.65	0.8	NA.	0
Plastic	3.5	2.7	1.5	0.5	0.2	0.2	0.9	4.8	6.05
Metals (iron and aluminum)	49.3	120.71	117.2	0.0	6.3	0	NA.	31.81	0
Organic	25.3	0.1	17.3	0.0	1	0.1	NA.	3.6	4.02
Class 3	70.5	0	0	0.0	NA.	0	NA.	NA.	0
Wood	21.5	32.1	30.4	0.0	NA.	0	1.0	NA.	0
Construction waste (total)	51.9	35.6	41.3	68.4	146.5	96.9	NA.	NA.	0
Glass	0	0.01	0.03	0	0	0	0	0	0
Mixed recyclables	0	20.9	28.1	0	0	0	0	0	0
Common / reject	0	47.8	40.9	0	0	0	0	0	0
TOTAL	234	267.5	294	69	154.5	102	2.7	40.2	10

¹ ferrous metal scra

² The Edge asset (TRSP) went into operation in July/2024, in this way 2025 will be the 1° reporting year of the indicator.

² The Edge asset (TRSP) came into operation in July/2024, so 2025 will be the 1st reporting year of the indicator.

³ in 2024, there was no waste disposal in Compagas due to the low generation of waste in the year. They are properly packaged and will be designed in 2025.



















GRI 306-4 Waste not sent for final disposal, by composition (tones)

		COMGAS			NECTA			SULGÁS	
	2022	2023	2024	2022	2023	2024	2022	2023	2024
Hazardous waste	0	21.9	11.3	0	0.041	0	0	0.80²	0
Non-hazardous waste	64.9	131.1	166.4	0	7.5	1.5	0	36.6	6
Paper and cardboard	11.7	7.7	4.4	0	0.5	0.5	0	0	0
Plastic	3.5	2.7	1.5	0	0.2	0.2	0	4.8	6
Metals	49.3	120.7	117.2	0	6.3	0.5	0	31.8	0
Glass	0.4	0.01	0.03	0	0	0	0	0	0
Organic	0	1.7	2	0	0	0	0	0	0
Construction Waste	0	0	0	0	0.3	0.3	0	0	0
Wood	0	0	0.01	0	0	0	0	0	0
Slime	0	0	13.0	0	0	0	0	0	0
Mixed recyclable waste	0	0	28.1	0	0	0	0	0	0
TOTAL	64.9	153.0	177.7	0	7.5	1.5	0	37.4	6

¹ oil ² electronic waste

³ The Edge asset (TRSP) came into operation in July/2024, so 2025 will be the 1st reporting year of the indicator. ⁴ In 2024, there was no waste disposal in Compagas due to low waste generation in the year. They are properly packaged and will be designed in 2025.



















GRI 306-4 Waste not sent for final disposal, by destination (tones)

		COMGAS			NECTA			SULGÁS	
	2022	2023	2024	2022	2023	2024	2022	2023	2024
HAZARDOUS WASTE	0	21.9	11.3	0	0.04	0	0	0.80	0
Preparation for reuse	0	0	0	0	0	О	0	0	0
Recycling	0	13.4	6.6	0	0	О	0	0.80	0
Other recovery operations	0	8.5	4.7	0	0.04	O	0	0	0
NON-HAZARDOUS WASTE	64.9	131.1	166.4	0	7.5	1.5	0	36.6	0
Preparation for reuse	0	0	0	0	0	О	0	О	0
Recycling	64.8	132.8	151.3	0	6.9	0.8	0	36.6	0
Other recovery operations	0	0	15.1	0	0.6	0.7	0	0	0

¹ The Edge asset (TRSP) came into operation in July/2024, so 2025 will be the 1st reporting year of the indicator.
² in 2024, there was no waste disposal in Compagas due to low waste generation in the year. They are properly packaged and will be designed in 2025.

















GRI 306-5 Waste sent for final disposal, by composition (tones)

		COMGAS			NECTA		SULGÁS		
	2021	2022	2023	2022	2023	2024	2022	2023	2024
HAZARDOUS WASTE	2	O	O	0	0	0	0	0	0
Incineration (with energy recovery)	0.6	О	0	0	0	0	0	0	0
Decontamination	0	0	0	0	0	0	0	0	0
Landfill confinement	0	0	0	0	0	0	0	0	0
Co-processing	1.4	0	0	0	0	0	0	0	0
NON-HAZARDOUS WASTE	98.8	128.9	127.9	68	293.3	96.6	1.0	3.6	4.0
Incineration (with energy recovery)	0	О	1.7	Ο	0	0	0	0	0
Incineration (without energy recovery)	Ο	О	0	Ο	0	0	0	0	0
Landfill confinement	98.8	128.9	126.3	68	147.2	96.6	1.0	3.6	4.0
Other disposal operations	0	O	0	0	146.1	0	0	0	0

¹ The Edge asset (TRSP) came into operation in July/2024, so 2025 will be the 1st reporting year of the indicator. ² in 2024, there was no waste disposal in Compagas due to low waste generation in the year. They are properly packaged and will be designed in 2025.

















VALUE CHAIN

GRI 308-2 Negative environmental impacts on the supply chain and measures taken.

	COMPASS1	EDGE		COMGAS			NECTA		SULGÁS³			COMPAGAS
	2024	2024	2022	2023	2024	2022	2023	2024	2022	2023	2024	2024
Number of suppliers assessed for environmental impacts.	333	122	1,774	3,271	3,361	0	520	540	0	12	553	90
The number of suppliers identified as causing actual and potential negative environmental impacts.	0	0	12 ¹	26²	16¹	0	0	0	0	0	0	0
Percentage of suppliers identified as causing negative environmental impacts - actual and potential - with which improvements were agreed because of the evaluation conducted.	0	0	100%	100%	94%	0	0	0	0	O	0	0
Percentage of suppliers identified as causing significant negative environmental impacts - actual and potential - with which the organization terminated business relationships because of the assessment and the reasons for such termination.	0	0	0	73%	6%	0	0	0	0	0	0	0

¹ Commit providers are evaluated together with Compass. ² in the evaluation of suppliers, we identified suppliers that had an environmental embargo or assessments conducted by IBAMA. 3FROM 2024, the total number of approved suppliers was considered. Until 2023, it was considered only direct service providers.



















SOCIAL

WORKING ENVIRONMENT

2-7 Employee information

	CON	IPASS	EC	GE	COI	MGAS	СО	мміт	NE	СТА	SU	LGÁS	СОМ	PAGAS
	MALE	FEMALE	MALE	FEMALE	MALE	FEMALE	MALE	FEMALE	MALE	FEMALE	MALE	FEMALE	MALE	FEMALE
TYPE OF CONTRACT			ı						I					
Full-time	31	33	57	52	713	416	16	13	63	52	84	64	89	49
Part-time	0	0	0	0	0	0	0	0	0	0	0	0	0	1
TOTAL	31	33	57	52	713	416	16	13	63	52	84	64	89	50
Employees	31	33	57	52	713	416	16	13	63	52	84	64	89	50
FUNCTIONAL CATEGORY														
Governance bodies	5	1	3	0	10	5	8	0	0	0	4	2	0	0
Directors	5	1	4	2	6	4	2	0	0	0	0	0	1	0
Management	7	8	18	11	34	26	11	4	8	10	9	6	9	8
Coordinators / supervisors	3	3	4	5	29	32	1	1	1	0	13	7	6	6
Administrative	16	21	31	34	313	324	2	8	44	42	32	45	46	34
Operational	0	0	0	0	331	30	0	0	10	0	30	6	27	2
AGE RANGE														
Under 30 yr	6	7	8	13	70	83	2	4	14	18	7	7	6	2
Between 30 and 50 years	23	23	48	36	566	310	9	7	38	31	61	47	61	41
Over 50 years ¹	2	3	1	3	77	23	5	2	11	3	16	10	22	7
REGION	,	•								•				
Southeast	31	33	57	52	713	416	16	13	63	52	0	0	0	0
South	0	0	0	0	0	0	0	0	0	0	84	64	89	50

¹containing the number of contributors 60+





















GRI 2-30 Employee information

	COMPASS	EDGE	COMGAS	СОММІТ	NECTA	SULGÁS	COMPAGAS
Percentage of total employees covered by collective bargaining agreements	100%	100%	88.11%	100%	100%	100%	100%

¹Comgas conducts legal negotiations related to leadership, apprentices, and trainees in accordance with current legislation, in line with the practices established in the collective agreement, covering aspects such as salaries and benefits.

GRI 401-1 Turnover

		COM	1PASS		EDGE		COMGAS				COMMIT					
	CONTRACTORS	%	DISMISSED	%	CONTRACTORS	%	DISMISSED	%	CONTRACTORS	%	DISMISSED	%	CONTRACTORS	%	DISMISSED	%
GENDER																
FEMALE	11	33.3	8	28.8	23	44.2	5	26.9	96	23%	58	13.9	4	66.6	2	28.6
Male	12	38.7	6	29	16	28.1	6	19.3	98	13.7%	73	10.2	2	33.3	5	71.4
AGE RANGE				1			1					J				
Under 30 yr	7	53.8	5	46.1	16	45.2	3	76.2	61	39.9	20	1.7	0	0	0	0
Between 30 and 50 years	15	32.6	9	26	21	17.3	8	25.0	125	14.3	101	8.9	6	100	6	85.7
Over 50 years	5	20	0	10	2	25.0	0	50.0	8	8	10	0.9	0	0	1	14.3
REGION							1					I				
Midwest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
North	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Northeast	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Southeast	23	35.9	14	28.9	39	35.8	11	22.9	194	17.2%	131	11.6%	6	100	7	100
South	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0





















GRI 401-1 Turnover

		NE	СТА		SULGÁS				COMPAGAS			
	CONTRACTORS	%	DISMISSED	%	CONTRACTORS	%	DISMISSED	%	CONTRACTORS	%	DISMISSED	%
GENDER												
FEMALE	21	18.2	9	13	20	46.3	22	64.7	15	30	10	11.1
Male	14	12.21	21	15.2	23	53.5	12	35.3	25	27.1	28	-3.31
AGE RANGE												
Under 30 yr.	13	11.3	4	7.4	10	23.3	0	0	7	87.5	2	166.7
Between 30 and 50 years	21	18.2	24	19.6	27	62.8	20	58.8	32	31.4	18	15.9
Over 50 years	1	0.8	2	1.3	6	13.9	14	41.2	1	3.4	18	-37.0
REGION	,											
Midwest	0	0	0	0	0	0	0	0	0	0	0	0
North	0	0	0	0	0	0	0	0	0	0	0	0
Northeast	0	0	0	0	0	0	0	0	0	0	0	0
Southeast	35	30.4	30	28.2	0	0	0	0	0	0	0	0
South	0	0	0	0	43		34		40	28.7	38	1.5



GRI 401-3 Parental leave

	COI	MPASS	E	DGE	СО	MGÁS	со	мміт	NE	СТА	SU	ILGÁS	CON	1PAGAS
	MALE	FEMALE	MALE	FEMALE	MALE	FEMALE	MALE	FEMALE	MALE	FEMALE	MALE	FEMALE	MALE	FEMALE
Total employees who took maternity/ paternity leave in the period	2	1	3	1	27	19	1	Ο	2	Ο	5	0	2	Ο
Total employees who went on maternity/paternity leave within the fiscal year and returned to work within the fiscal year after the end of the Leave	2	1	3	0	26	8	1	0	2	0	5	0	2	0
Total employees who returned to work after maternity/ paternity leave and who remained in the company 12 months after returning to work	1	1	0	0'	32	12	1	0	2	Ο	4	0	3	1
RATE OF RETURN	100	100	100	NA¹	100	100	100	NA¹	100	100	100	100	100	100
RATE OF RETENTION	50	100	NA¹	NA¹	94,12	80	100	NA¹	100	100	80	80	100	100

 $^{^{1}}$ The leave period is still in effect, or we have not had people of that gender take leave in that period.



GRI 404-1 Total training hours

	COMPASS	EDGE	COMGAS	СОММІТ	NECTA	SULGÁS
	2024	2024	2024	2024	2024	2024
GENDER						
Male	721	59.6	33,436	392	330	1,126
Female	928	54.4	18,993	318.5	395	323
TOTAL	1,649	113.9	52,429	710.5	725	1,449
FUNCTIONAL CATEGORY						
Board of directors	82	6.3	223	49	-	-
Management	349	30.2	3,327	367.5	211	73
Coordination	118	9.4	3,630	49	16	138
Administrative	1,100	67.9	26,518	245	498	389
Operational	-	-	18,729	-	-	849
TOTAL	1,649	113.9	52,429	710.5	725	1,449

Compagas conducted 914 hours of training for its employees in 2024.



















GRI 404-1 Average training hours

	COMPASS	EDGE	COMGAS	COMMIT ¹	NECTA	SULGÁS
	2024	2024	2024	2024	2024	2024
GENDER						
Male	23.2	1.04	46.9	24.5	5.2	13.4
Female	28.1	1.04	45.6	24.5	7.6	5.0
TOTAL	25.7	1.04	46.4	24.5	6.3	9.8
FUNCTIONAL CATEGORY						
Board of directors	13.7	1.04	22.4	24.5	0	0
Management	23.2	1.04	55.4	24.5	11.7	4.8
Coordination	19.5	1.04	59.5	24.5	16.0	6.9
Administrative	29.7	1.04	41.6	24.5	5.8	5.0
Operational	-	-	51.9	-	-	23.6
TOTAL	25.7	1.04	46.4	24.5	6.3	9.8

¹Attendance list was not applied, therefore, the number / time per audience number was considered 2 Compagas conducted 914 hours of training for its employees in 2024.



















GRI 404-3 Percentage of employees receive regular performance and career development evaluations.

		COMPASS			EDGE			COMGAS	
	NUMBER CONTRIBUTORS	RECEIVED PERFORMANCE EVALUATION	%	NUMBER CONTRIBUTORS	RECEIVED PERFORMANCE EVALUATION	%	NUMBER CONTRIBUTORS	RECEIVED PERFORMANCE EVALUATION	%
GENDER									
Male	31	28	90.3	57	51	89.5	713	713	100
Female	33	31	93.9	52	48	92.3	416	416	100
FUNCTIONAL CATE	GORY								
Directors	6	5	83.3	6	6	100	10	10	100
Management	15	14	93.3	29	28	96.5	60	60	100
Coordination / supervision	6	5	83.3	9	9	100	61	61	100
Administrative	37	35	94.6	65	56	86.1	637	637	100
Operational	-	-	-	-	-	-	361	361	100

In 2024, Compagas went through the restructuring process after privatization with changes in shareholder control and redefinition of organizational goals. Until August 2024, the model did not condition goals for employees, so the performance evaluation process is being reformulated for application from 2025.



















GRI 404-3 Percentage of employees receive regular performance and career development evaluations.

		СОММІТ			NECTA			SULGÁS	
	NUMBER CONTRIBUTORS	RECEIVED PERFORMANCE EVALUATION	%	NUMBER CONTRIBUTORS	RECEIVED PERFORMANCE EVALUATION	%	NUMBER CONTRIBUTORS	RECEIVED PERFORMANCE EVALUATION	%
GENDER	1						1		
Male	16	21	131	63	21	33.3	84	66	78.5
FEMALE	13	10	77.9	52	9	17	64	41	64
FUNCTIONAL CATE	GORY								
Directors	2	3	150	-	-	-	-	-	-
Management	15	19	126	18	12	66.6	15	14	93.3
Coordination / supervision	2	1	50	1	0	0	20	18	90
Administrative	10	9	90	86	16	18.6	77	46	59.7
Operational	-	-	-	10	2	20	36	29	80.5

In 2024, Compagas went through the restructuring process after privatization with changes in shareholder control and redefinition of organizational goals. Until August 2024, the model did not condition goals for employees, so the performance evaluation process is being reformulated for application from 2025.





















GRI 405-1 Diversity in leadership bodies and employees (%)

					СОМР	ASS					
	GEN	IDER		AGE RANGE				RACE			202
	М	F	UNDER 30 Y.O.	BETWEEN 30 AND 50 YEARS	OVER 50 YEARS	YELLOW	WHITE	BLACK / BROWN	OTHER	LBTQIA	PCD
FUNCTIONAL CATEGORY											
Governance bodies	83.3	16.6	0	83.3	16.7	Ο	100	О	0	16.7	0
Directors	83.3	16.6	0	100	0	0	100	0	0	0	0
Management	46.7	53.3	0	100	0	0	86.7	13.3	0	6.7	0
Coordination	50	50	16.7	83.3	0	0	100	0	0	0	0
Administrative	43.2	56.7	32.4	67.6	0	2.7	70.3	24.3	2.7	11.4	5.4
Operational	0	0	0	0	0	0	0	0	0	0	0
					EDG	iE	1				
	GEN	IDER		AGE RANGE				RACE		LDTOLA	DCD
	М	F	UNDER 30 Y.O.	BETWEEN 30 AND 50 YEARS	OVER 50 YEARS	YELLOW	WHITE	BLACK / BROWN	OTHER	LBTQIA	PCD
FUNCTIONAL CATEGORY											
Governance bodies	100	0	0	66.7	33.3	0	100	0	0	0	0
Directors	67	33	0	100	0	0	100	0	0	0	0
Management	62	38	0	90	10	0	93.1	6.9	0	3.4	0
Coordination	44	56	0	100	0	0	88.9	11.1	0	0	0
Administrative	48	52	32.3	66.1	1.6	4.6	73.8	21.6	0	6.1	0
Operational	0	0	0	0	0	0	0	0	0	0	0













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GRI 405-1 Diversity in leadership bodies and employees (%)

					COMG	ÁS					
	GEN	IDER		AGE RANGE				RACE			
	М	F	UNDER 30 Y.O.	BETWEEN 30 AND 50 YEARS	OVER 50 YEARS	YELLOW	WHITE	BLACK / BROWN	OTHER	LBTQIA	PCD
FUNCTIONAL CATEGORY											
Governance bodies	66.7	33.3	0	46.6	53.3	0	100	0	0	0	0
Directors	60	40	0	70	30	0	100	0	0	0	0
Management	56.7	43.3	0	88.3	11.71	3.3	90	6.7	0	2.5	5
Coordination	47.5	52.5	1.6	98.4	0	4.9	73.8	21.3	0	6	4
Administrative	49.1	50.8	19	74.6	6.4	2	71.5	26.5	0	6	6.4
Operational	91.7	8.3	8.6	77.8	13.6	1.1	58.8	40.1	0	0.5	7
					СОММ	IT					
	GEN	IDER		AGE RANGE				RACE		LBTQIA	PCD
	М	F	UNDER 30 Y.O.	BETWEEN 30 AND 50 YEARS	OVER 50 YEARS	YELLOW	WHITE	BLACK / BROWN	OTHER	LBIQIA	PCD
FUNCTIONAL CATEGORY											
Governance bodies	100	0	0	50	50	0	100	О	0	0	0
Directors	100	0	0	0	100	0	100	0	0	0	0
Management	73.3	26.7	0	66.7	33.3	6.7	93.3	0	0	6.6	0
Coordination	50	50	0	100	0	0	100	0	0	0	0
Administrative	20	80	50	50	0	0	80	20	0	10	0
Operational	-	_	-	-	-	-	-	-	-	-	-

















GRI 405-1 Diversity in leadership bodies and employees (%)

		NECTA														
	GEN	IDER		AGE RANGE				RACE		LBTQIA	DCD					
	М	F	UNDER 30 Y.O.	BETWEEN 30 AND 50 YEARS	OVER 50 YEARS	YELLOW	WHITE	BLACK / BROWN	OTHER		PCD					
FUNCTIONAL CATEGORY																
Governance bodies	0	0	0	0	0	0	0	0	0	0	0					
Directors	0	0	0	0	0	0	0	0	0	0	0					
Management	55.6	44.4	0	83.3	16.7		77.8	22.2	0	0	0					
Coordination	100	0	0	0	100	100	0	0	0	0	0					
Administrative	51.2	48.8	36	53.5	10.5	4.6	75.61	19.8	0	4.6	3.6					
Operational	100	0	10	80	10	0	50	30	0	0	30					

Necta did not have 100% and self-declaration in 2024.

					SULG	ÁS					
	GEN	NDER		AGE RANGE				RACE			
	М	F	UNDER 30 Y.O.	BETWEEN 30 AND 50 YEARS	OVER 50 YEARS	YELLOW	WHITE	BLACK / BROWN	OTHER	LBTQIA	PCD
FUNCTIONAL CATEGOR	RY								,		
Governance bodies	67	33	0	50	50	0	100	0	0	0	0
Directors	0	0	0	0	0	0 0		0	0	0	0
Management	60	40	0	93	7	7 0		0	0	0	0
Coordination	65	35	0	85	15	0	75	75 25		7	0
Administrative	42	58	14	66	19	19 0		8	0	4	0
Operational	83	17	8	72	19	3	59	38	0	4	0



















GRI 405-1 Diversity in leadership bodies and employees (%)

					COMPAGA	S								
	GEN	IDER		AGE RANGE			LBTQIA	PCD						
	М	F	UNDER 30 Y.O.	BETWEEN 30 AND 50 YEARS	OVER 50 YEARS	YELLOW	WHITE	BLACK / BROWN	OTHER	LBIQIA	PCD			
FUNCTIONAL CATEGORY														
Governance bodies	0	0	0	0	0	0	0	О	0	0	0			
Directors	100	0	0	0	100	0	100	0	0	0	0			
Management	53	47	0	94	6	О	76	24	0	0	0			
Coordination	50	50	0	75	25	0	100	0	0	0	0			
Administrative	43	58	10	76	14	0	88	13	0	0	2			
Operational	93	7	0	55	45	0	90	10	0	0	4			

GRI 405-1 Diversity in leadership positions and employees (%) consolidated Compass diversity in leadership

			GENDER-	MALE				
	GENDER-FEMALE	RACE	AGE RANGE			TOTAL DIVERSITY	MALE-NON-	TOTAL
		BLACKS AND BROWNS	AGE 60 AND OVER	LGBTQIA	PCDS		MINORITY GROUP	
CATEGORIA FUNCIONAL								
Directors	7	0	0	0	0	7	17	24
Management	64	5	4	0	2	75	76	151
Leadership / coordination	47	12	0	1	Ο	60	38	98
TOTAL DIVERSITY	118	17	4	1	2	142	131	273

52%

TOTAL

indicator does not consider Compagas.

Diversity: female and male gender, self-declared Black people (black or brown), people with disabilities, representatives of the lgbtqiapn+ community, and age diversity (considering the generation equal to or greater than 60 years).



405-2 Ratio of base salary to remuneration received by women to those received by men

		COMPASS	EDGE	COMGÁS	СОММІТ	NECTA	SULGÁS	COMPAGAS
BOARD OF DIRECTORS	Base Salary (Month)	85%	96%	92%	NA¹	NA¹	NA¹	NA¹
BOARD OF DIRECTORS	Total Remuneration (Year)	81%	90%	88%	NA¹	NA¹	NA¹	NA¹
MANAGEMENT	Base Salary (Month)	103%	86%	90%	91%	98%	103%	91%
	Total Remuneration (Year)	110%	80%	90%	93%	97%	105%	73%
COORDINATION /	Base Salary (Month)	104%	86%	97%	107%	NA¹	158%	98%
SUPERVISION	Total Remuneration (Year)	104%	86%	94%	106%	NA¹	75%	88%
ADMINISTRATIVE	Base Salary (Month)	97%	83%	90%	93%	71%	74%	98%
ADMINISTRATIVE	Total Remuneration (Year)	97%	83%	90%	93%	70%	75%	94%
ODEDATIONAL	Base Salary (Month)	NA¹	NA¹	88%	NA¹	NA¹	94%	96%
OPERATIONAL	Total Remuneration (Year)	NA¹	NA¹	81%	NA¹	NA¹	94%	117%

¹ There are no employees performing such a function, or only of one gender.



















HEALTH AND SAFETY

403-8 Workers covered by an operational health and safety management system.

	COMPASS EDGE		COMGÁS		COMMIT		NEC	CTA	SUL	GÁS	COMPAGAS			
TC	OTAL	%	TOTAL	%	TOTAL	%	TOTAL	%	TOTAL	%	TOTAL	%	TOTAL	%
	64	100	334	100	4.375	100	29	100	290	100	250	100	267	100

403-9 Accidents at work

		COMPASS			EDGE		COMGÁS¹			сомміт	NECTA			SULGÁS			COMPAGAS	
	2022	2023	2024	2022	2023	2024	2022	2023	2024	2024	2022	2023	2024	2022	2023	2024	2024	
COMPANY EMPLOYEE HEALTH AND SAFETY RATES AND NUMBERS																		
Number of deaths because of work-related injuries	0	0	0	0	0	O	0	0	0	0	0	0	0	0	O	0	0	
Death rate because of work-related injuries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Number of work-related injuries of high consequence (excluding deaths)	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	
Rate of high-consequence work-related injuries (excluding deaths) – LTIF	0	0	0	0	0	0	0	0	0.36	0	0	0	0	0	0	0	0	
Number of reportable work-related injuries	0	0	0	0	0	O	1	0	1	0	0	0	1	0	O	0	0	
Rate of reportable work-related injuries- TRCF	0	0	0	0	0	0	0.3	0	0.36	0	0	0	3.6	0	0	0	0	



















403-9 Accidents at work

403-9 Accidents at work	1			ı			1			1	l.			I.			I.
		COMPAS	S		EDGE			COMGÁS	5 ¹	COMMIT		NECTA			SULGÁS	6	COMPAGAS
	2022	2023	2024	2022	2023	2024	2022	2023	2024	2024	2022	2023	2024	2022	2023	2024	2024
THIRD PARTY EMPLOYEE HEALTH AND	SAFETY	FEES AN	D NUMB	ERS													
Number of deaths because of work- related injuries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Death rate because of work-related injuries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Number of work-related injuries of high consequence (excluding deaths)	0	0	0	0	0	0	1	1	2	0	0	0	0	0	0	0	2
Rate of high-consequence work-related injuries (excluding deaths) – LTIF	0	0	0	0	0	0	0.1	0.1	0.25	0	0	0	0	0	0	0	7.1
Number of reportable work-related injuries	0	0	0	0	0	3	4	1	2	0	0	0	2	1.0	0	0	5
Rate of reportable work-related injuries- TRCF	0	0	0	0	0	3.0	0.5	0.1	0.25	0	0	0	7.3	2.2	0	0	17.7
THIRD PARTY EMPLOYEE HEALTH AND S	SAFETY I	EES ANI	NUMBE	RS (CON	(BINED)												
Number of deaths because of work-related injuries	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0
Death rate because of work-related injuries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Number of work-related injuries of high consequence (excluding deaths)	0	0	0	0	0	0	0	1	3	0	0	0	0	0	0	0	2
Rate of high-consequence work-related injuries (excluding deaths) – LTIF	0	0	0	0	0	0	0.10	0.10	0.19	0	0	0	0	0	0	0	1.9
Number of reportable work-related injuries	0	0	0	4	0	3	5	1	3	0	0	0	3	1	0	0	5
Rate of reportable work-related injuries-TRCF	0	0	0	2.0	0	2.45	0.50	0.10	0.28	0	0	0	5.45	1.2	0	0	9.6

¹ Gas accidents are correlated to falling from the same level (ground) and finger pressing. Frequency rate of high consequence injuries: our indicator lost time frequency (ltif), we consider the amount of work accidents with leave, per 1,000,000 worked hours.



GRI 403-10 - Occupational Diseases

	COMPASS	EDGE	COMGÁS	COMMIT	NECTA	SULGÁS	COMPAGAS
Number of deaths resulting from occupational diseases	0	Ο	0	0	Ο	0	0
Rate of deaths resulting from occupational diseases	0	0	0	0	0	0	0
Number of cases of work-related illnesses reportable	0	0	0	0	0	0	0

VALUE CHAIN

204-1 Percentage of procurement budget spent with local suppliers.

	COMPASS ¹	EDGE	COMGÁS	NECTA	SULGÁS	COMPAGAS
Percentage of budget spent on local suppliers.	96.4%	29.3%	99.7%	60%	50%	64%

¹ Commit providers are considered together with Compass.















GRI 414-2 Negative social impacts on the supply chain and measures taken.

	COMPASS ¹	EDGE	COMGÁS	NECTA	SULGÁS ²	COMPAGAS
	2024	2024	2024	2024	2024	2024
Number of suppliers assessed for social impacts.	333	493	3,361	540	553	90
Number of suppliers identified as having significant real and potential negative social impacts.	0	57	0	2	0	1
Percentage of suppliers identified as having actual and potentially significant negative social impacts with which improvements were agreed because of the assessment.	0	12	0	0	0	0
Percentage of suppliers identified as having actual and potentially significant negative social impacts with which relationships were terminated because of the assessment and why	0	0	0	0.37	0	0.1

¹commit providers are considered together with Compass.

²from 2024, the total number of approved suppliers was considered. Until 2023, it was considered only direct service providers.



LOCAL COMMUNITY

GRI 413-1 Operations with engagement, impact assessments, and local community development programs

	EDGE	COMGÁS	NECTA	SULGÁS	COMPAGAS
	%	%	%	%	%
I. social impact assessments, including gender impact assessments, based on participatory processes	100	100	100	100	100
ii. environmental impact assessments and continuous monitoring	100	100	100	100	100
iii. public disclosure of the results of environmental and social impact assessments	100	100	100	100	100
iv. local development programs based on the needs of local communities	100	0	0	34,5	100
v. stakeholder engagement plans based on mappings of these parties	100	100	100	0	100
vi. committees and processes for broad consultation with the local community including vulnerable groups	100	0	0	0	O ¹
vii. work councils, Occupational Health and safety committees and other entities representing employees to discuss impacts	100	100	100	100	100
viii. formal complaints and grievance processes by local communities	100	100	100	100	100

¹ Compagas conducts public consultations to present environmental impact studies for major expansion projects. In 2024, there was no execution of this process.



















GOVERNANCE

REMUNERATION

GRI 202-1 Ratio of standard minimum wage by gender to local minimum wage

	CON	MPASS	E	EDGE		EDGE		MGAS	GAS COMMIT		NECTA		SULGÁS		COMPAGAS	
	MALE	FEMALE	MALE	FEMALE	MALE	FEMALE	MALE	FEMALE	MALE	FEMALE	MALE	FEMALE	MALE	FEMALE		
Ratio to minimum wage	3.2	4.9	3.55	2.3	2.0	1.5	5.6	4.7	2.1	1.8	2.5	2.5	1.9	1.9		

CORPORATE INTEGRITY

GRI 205-1 Operations subject to corruption-related risk assessments

	COMPASS	EDGE	COMGAS	СОММІТ	NECTA	SULGÁS	COMPAGAS
	2024	2024	2024	2024	2024	2024	2024
Total number of transactions subject to corruption-related risk assessments	3	2	369	1	1	1	1
Percentage of transactions subject to corruption-related risk assessments	100	100	100	100	100	100	100



















GRI 205-2 Communication and training on anti-corruption policies and procedures

		COI	MPASS		EDGE						
	TRAINED	%	RELEASES	%	TRAINED	%	RELEASES	%			
Governance bodies	-	-	-	-	3	100	3	100			
Directors	5	100	4	80	2	33.3	6	100			
Managers	21	100	20	95.2	9	31	29	100			
Coordination	0	0	0	0	1	11.1	9	100			
Administrative	37	100	37	100	21	32.3	65	100			
Operational	-	-	-	-	-	-	-	-			

		СОМ	IGAS		СОММІТ						
	TRAINED	%	RELEASES	%	TRAINED	%	RELEASES	%			
Governance bodies	18	78.2	18	78.2	8	100	8	100			
Directors	9	100	9	100	2	100	2	100			
Managers	78	100	78	100	15	93.3	15	93.3			
Coordination	40	95.2	40	95.2	2	100	2	100			
Administrative	562	99.6	562	99.6	9	100	9	100			
Operational	423	98.8	423	98.8	-	-	-	-			

















GRI 205-2 Communication and training on anti-corruption policies and procedures

		N	IECTA			SI	JLGÁS		COMPAGAS				
	TRAINED	%	RELEASES	%	TRAINED	%	RELEASES	%	TRAINED	%	RELEASES	%	
Governance bodies	0	0	О	0	6	100	6	100	0	0	0	0	
Directors	0	0	0	0	3	100	3	100	0	0	1	100	
Managers	18	100	18	100	17	100	17	100	17	100	17	100	
Coordination	1	100	1	100	21	100	21	100	12	100	12	100	
Administrative	16	100	16	100	71	100	71	100	80	100	80	100	
Operational	80	100	80	100	39	100	39	100	29	100	29	100	

GRI 205-2 Communication to partners on anti-corruption policies and procedures

	COMPASS	5	EDGE	EDGE		EDGE COMGA		COMGAS COMMIT		NECTA		SULGÁS		COMPAGAS	
	2024		2024	2024			2024		2024		2024		2024		
	RELEASES	%	RELEASES	%	RELEASES	%	RELEASES	%	RELEASES	%	RELEASES	%	RELEASES	%	
Partners communicated on anti-corruption policies and procedures	_1	_1	_1	_1	445	100	_1	_1	400	100	_1	_1	142	100	

¹ there is no communication for this public, but all contracts have clauses related to anti-corruption aligned with the company's corporate policies.

















GRI 2-28 Participation in associations

WHO	ASSOCIATION	ACRONYM	TYPE	OBJECTIVE
COMPASS GAS AND ENERGY COMGAS NECTA SULGÁS	ASSOCIATION BRAZILIAN COMPANIES GAS DISTRIBUTORS PIPED	Abegas	Sectoral entity, Association, and trade union	It brings together piped gas distribution concessionaires, shareholders and companies participating in the gas industry. The participation aims to expand the supply of natural gas, support the strengthening of distributors with exchange and technical cooperation; collaborate with government agencies in the formulation of development programs. Abegás represents Brazil in the International Gas Union (IGU).
COMPASS GAS AND ENERGY COMGAS EDGE NECTA	ASSOCIATION BRAZILIAN BIOGAS	Abiogas	Sectoral entity, Association, and trade union	Acting as a channel of dialogue with civil society, Federal and state governments, local authorities, and bodies responsible for Brazilian energy planning, Abiogás aims to transform electric, fuel and thermal energy generated by biogas into widely used energy commodities, with a 10% stake in the Brazilian Matrix.
COMPASS GAS AND ENERGY COMGAS	TRADE UNION ENERGY INDUSTRY IN THE STATE OF SÃO PAULO	Syndienergy	Sectoral entity, Association, and trade union	As the union brings together companies in the sector between distributors, generators and transmitters of electricity and natural gas, the function is to represent our in the state energy sector, promote and increase the participation of natural gas.
COMPASS GAS AND ENERGY COMGAS	BRAZILIAN INSTITUTE OF PETROLEUM AND GAS	IBP (BIPG)	Sectoral entity, Association, and trade union	Promoting the progress of the energy sector, focusing on the development of a competitive and sustainable oil and gas industry, generating benefits widely recognized by society.
COMGAS NECTA SULGÁS	COGENERATION POWER INDUSTRY ASSOCIATION	COGEN	Sectoral entity, Association, and trade union	Promoting cogeneration; act to eliminate existing barriers to make cogeneration projects viable; participate in the implementation of a model of diversification of the energy matrix with more efficient, clean, and lower cost solutions (ESG).
COMGAS NECTA	CENTER FOR INDUSTRIES OF THE STATE OF SÃO PAULO	CIESP	Sectoral entity, Association, and trade union	Participating in the discussions and positioning of the industry in relation to natural gas, regulation, tariff revisions. Seeking rapprochement with some clients and leaders of the sectors.
COMPASS GAS AND ENERGY	COMPETITIVE BRAZIL MOVEMENT	МВС	Sectoral entity, Association, and trade union	A non-partisan civil society organization that brings the public and private sectors closer together, invests in the culture of governance, promotes excellent management with the aim of increasing national competitiveness, increasing the state's investment capacity, and improving the essential public services offered to Brazilians.
COMPASS GAS AND ENERGY	FEDERATION OF INDUSTRIES OF THE STATE OF SÃO PAULO	FIESP	Sectoral entity, Association, and trade union	Largest class entity in Brazilian industry. It represents about 130,000 industries of various sectors, of all sizes and of the most different production chains, distributed in 131 employer unions











WHO	ASSOCIATION	ACRONYM	ТҮРЕ	OBJECTIVE
COMPASS GAS AND ENERGY	ASSOCIATION SANTOS COMMERCIAL	ACS	Sectoral entity, Association, and trade union	It aims to develop business and find uniform and sustainable solutions to business issues in the region. Structured in sectoral chambers that bring together companies and entities by economic activity of greatest interest, it provides numerous services to its associative staff and is a protagonist in the main actions aimed at the social and economic development of the region and the country.
COMPASS GAS AND ENERGY	THE BRAZILIAN ASSOCIATION OF PORT TERMINALS	ABTP	Sectoral entity, Association, and trade union	To mobilize partners to contribute to the modernization and competitiveness of the national port sector.
COMPASS GAS AND ENERGY	BRAZILIAN ASSOCIATION OF CHEMICAL INDUSTRY	Abiquim	Sectoral entity, Association, and trade union	A non-profit organization founded on June 16, 1964, brings together large, medium, and small-sized chemical industries, as well as service providers to the sector in the areas of logistics, transportation, waste management and emergency response.
COMPASS GAS AND ENERGY	INSTERNATIONAL GAS UNION	IGU	Sectoral entity, Association, and trade union	An institution representing the global gas industry with more than 150 members in more than 80 countries, covering more than 90% of the global gas market and encouraging international gas trade by supporting non-discriminatory policies and sound contracting principles and practices, promoting the development of technologies that enhance the environmental benefits of gas and further improve the safe production, transmission, distribution and use of gas.
COMGAS	BRAZILIAN HYDROGEN ASSOCIATION	ABH2	Sectoral entity, Association, and trade union	Association dedicated to the promotion of the chain of production, storage, distribution, and use of hydrogen for energy purposes in Brazil.
COMGAS	AMERICAN GAS ASSOCIATION	AGA	Sectoral entity, Association, and trade union	Association representing companies that work with natural gas. It has participation of distributors, suppliers, equipment suppliers, among others. It operates in the United States. Important in ESG and security issue.
SULGÁS	CALDEIRA INSTITUTE	CALDEIRA INSTITUTE	Sectoral entity, Association, and trade union	Innovation and technology Hub.
SULGÁS	TECNOPUC	TECNOPUC	Sectoral entity, Association, and trade union	Innovation and technology Hub.
SULGÁS	FEDERATION OF STATE INDUSTRIES FROM RIO GRANDE DO SUL	FIERGS	Sectoral entity, Association, and trade union	Work for policies that strengthen the industrial sector in the state, national and international scenarios, aiming at an environment that favors competitiveness, technological innovation, and development.







APPENDICES



wно	ASSOCIATION	ACRONYM	TYPE	OBJECTIVE
SULGÁS	UNION OF THE CONSTRUCTION INDUSTRY OF LARGE STRUCTURES	Sinduscon- RS	Sectoral entity, Association, and trade union	Provide information and stimulate the construction chain.
SULGÁS	UNION OF THE CONSTRUCTION INDUSTRY OF LARGE STRUCTURES	Sinduscon - Caxias	Sectoral entity, Association, and trade union	Promote development, improving the quality of life of workers and actions in favor of the conservation of the natural and built environment.
SULGÁS	ASSOCIATION FOR BRAZILIAN HOTEL INDUSTRY	АВІН	Sectoral entity, Association, and trade union	Provide information and stimulate the hotel chain.
TRSP	BRAZILIAN INSTITUTE OF INFRASTRUCTURE	IBI	Sectoral entity, Association, and trade union	Support, disseminate and offer technical support in the defense of the interests of the port, navigation, and infrastructure sector.
TRSP	ASSOCIATION OF PRIVATE TERMINALS	ATP	Sectoral entity, Association, and trade union	Contribute to the formulation of public transport infrastructure policies, prioritizing the activities of port facilities for private use, contribute to the formation of content for business and political leaders, in order to promote projects and actions for the construction of conditions for sustainable development in Brazil, terminals in general and, in particular, terminals of its members.



















SASB INDEX OF CONTENTS

THEME	CODE	ACCOUNTING METRICS	CATEGORY	UNIT OF MEASURE	PAGE
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Information on energy prices and fair advice for customers	IF-GU-240A.2	Typical monthly gas bill for residential customers for (1) 50 MMBtu and (2) 100 MMBtu of gas delivered per year	Quantitative	Currency of the report	121
customers	IF-GU-240A.3	Number of residential customer gas disconnections for non-payment, percentage reconnected within 30 days	Quantitative	Rate Currency of the report Number, Percentage (%) Percentage (%)	122
Efficiency in end use	IF-GU-420A.1	Percentage of gas utility revenues from fee structures that (1) are decoupled or (2) contain a lost revenue adjustment mechanism (LRAM)	Quantitative	Percentage (%)	122
2ciciicy iii cha asc	IF-GU-420A.2	Customer gas savings from market efficiency measures	Quantitative	Million British Thermal Units (MMBtu)	122
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	IF-GU-000.C	Length of inspected distribution and transportation pipelines (km)	Quantitative	Kilometers (km)	127
	EM-MD-000.A	Total ton-kilometers (tkm) of natural gas, crude oil and refined petroleum products transported by means of transport	Quantitative	Ton-kilometre (tkm)	131







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ANNEX SASB

Information on energy prices and fair advice for customers

IF-GU-240A. 1 Average retail gas tariff by residential, commercial, and industrial customers I IF-GU-240A.2 Typical monthly gas bill for residential customers per mmBTU of gas delivered per year

		COMGAS			NECTA			SULGÁS	COM			OMPAGAS	
	2022	2023	2024	2022	2023	2024	2022	2023	2024	2022	2023	2024	
AVERAGE GAS TARIFF (R\$ / M³)													
Residential	8.69	8.91	10.13	10.55	9.15	9.27	6.80	6.62	6.15	8.13	8.96	7.35	
Commercial	4.13	8.33	9.35	9.30	7.95	7.98	5.84	5.63	5.33	6.79	6.95	6.00	
Industrial	4.84	4.11	5.12	5.20	4.85	3.94	4.37	4.04	3.71	5.30	4.71	3.99	
AVERAGE GAS TARIFF (R\$ / MM	BTU)												
Residential	232.96	238.86	276.04	282.82	245.29	248.51	182.3	177.52	164.82	217.97	240.20	197.26	
Commercial	217.94	223.31	253.79	249.31	213.12	213.93	156.7	151.02	142.84	182.27	186.48	160.99	
Industrial	129.75	110.18	131.58	158.7	130.28	105.62	117.1	108.43	99.42	142.31	126.30	107.21	



IF-GU-240A. 3 Number of residential customer gas disconnections for non-payment, percentage reconnected within 30 days.

	COMGAS				NECTA		SULGÁS¹			COMPAGAS
	2022	2023	2024	2022	2023	2024	2022	2023	2024	2024
Number of residential customer gas disconnections for non-payment	4,539	10,604	19,104	768	439	1,499	-	-	-	4,978
Percentage of reconnections	35.6%	34%	34%	68%	42.8%	46%	-	-	-	70%

¹in the light of the new normative resolution 67/2023 of Agergs, Sulgás is adjusting the procedure of cuts of residential customers for non-payment.

EFFICIENCY IN END USE

IF-GU-420A. 1 Percentage of gas utility revenues from fee structures that (1) are decoupled or (2) contain a lost revenue adjustment mechanism (Iram)

Utilities do not yet have any revenue from energy efficiency applied to their customers.

IF-GU-420A. 2 Customer gas savings from market efficiency measures

	COMGAS	NECTA	SULGÁS	COMPAGAS
Customer gas savings from market efficiency measures	We do not have a differentiated tariff for customers who prove energy efficiency, but we actively act in communication and tips for reducing consumption and consequently energy efficiency, as an example in the link below: https://www.comgas.com. br / my-account / conscious-consumption-tips/	The concessionaire does not have a differentiated tariff for customers who prove energy efficiency but actively acts in communication and tips for reducing consumption and has been developing projects in partnership with institutions to conduct efficiency studies to analyze processes and propose improvements.	The concessionaire does not have a differentiated tariff for customers who prove energy efficiency but actively acts in communication and tips for reducing consumption and consequently energy efficiency.	There is no differentiated tariff for customers who prove energy efficiency, but Compagas acts with communication focused on awareness, especially for customers in the urban market, encouraging the use of piped gas in a rational way. This engagement with consumers is key to promoting energy efficiency on a large scale and creating a culture of sustainable energy use.

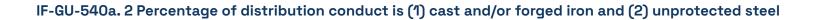


INTEGRITY OF GAS DISTRIBUTION INFRASTRUCTURE

IF-GU-540A. 1 Quantity of (1) reported pipeline incidents, (2) Corrective Action orders (CAO), and (3) probable violation notices (NOPV)

	COMGAS			NECTA				SULGÁS	COMPAGAS		
	2022	2023	2024	2022	2023	2024	2022	2023	2024	2023	2024
I. reported pipeline incidents	0	О	5	О	O	О	0	0	0	O	0
ii. corrective action orders (CAO)	0	0	5	0	0	0	0	0	0	0	0
iii. probable violation notices (NOPV)	0	0	0	0	0	0	0	0	0	0	0





		COMGAS			NECTA			SULGÁS		сомі	PAGAS
	2022	2023	2024	2022	2023	2024	2022	2023	2024	2023	2024
NETWORK MILEAGE EXTENSION											
Cast iron distribution network	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Steel distribution network	2,484.3	2,409.9	2,062.28	626.9	659.1	659,202	578.8	610.0	602.8	481	484
Polyethylene and/or polyamide distribution network	18,574.1	19,497.4	21,111.77	662.0	694.4	725,124	859.0	877.0	944.9	394	419
Total distribution network	21,058.4	21,908.3	23,174.05	1,288.9	1,353.6	1,391	1,437.8	1487.0	1,550	875	903
PERCENTAGE OF NATURAL GAS DISTRIBUTION	ON PIPELINES	BY COMPOS	SITION								
Cast iron distribution network	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Steel distribution network	12%	11%	8.9%	49%	49%	47.6%	40%	41%	38.9	54.9%	53.6%
Polyethylene distribution network	88%	89%	91.1%	51%	51%	52.4%	60%	59%	61.1	45.1%	46.4%
TOTAL DISTRIBUTION NETWORK	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%



















IF-GU-540A. 3 Percentage of inspected distribution and transportation pipelines (km)

	COMGAS				NECTA		SULGÁS			
	2022	2023	2024	2022	2023	2024	2022	2023	2024	
Percentage of hazardous liquid pipelines inspected	NA.	NA.	NA.	NA.	NA.	NA.	NA.	NA.	NA.	
Percentage of natural gas pipelines inspected	300%	444%	409%	195%	246%	278%	11%	201%	137.8%	

Compagás conducts inspections of the action pipe and HDPE to identify potential leaks and corression, but due to the non-registration of the inspected extensions the percentage is not presented.

IF-GU-000. The number of (1) residential, (2) commercial, and (3) industrial customers served

		COMGAS			NECTA			SULGÁS		
	2022	2023	2024	2022	2023	2024	2022	2023	2024	2024
NUMBER OF CUSTOMERS BY SEGMENT										
Residential	2,359,391	2,514,127	2,660,918	38,193	43,690	46,500	76,356	87,004	99,420	57,864
Commercial	19,655	20,580	21,166	735	802	815	1,667	1,763	1,867	665
Industrial	1,547	1,559	1,570	172	173	166	185	183	189	184
Cogeneration	32	32	32	0	0	0	46	42	43	1
CNG	220	229	236	18	17	13	113	111	103	34
Thermoelectric	2	2	2	0	0	0	1	2	2	1
TOTAL	2,380,847	2,536,529	2,683,924	39,118	44,682	47,494	78,368	89,105	101,624	58,749



















IF-GU-000.B Volume of natural gas distributed to customers

		COMGAS			NECTA			SULGÁS		COMPAGAS	
	2022	2023	2024	2022	2023	2024	2022	2023	2024	2024	
MMBTU											
Residential	12,024,488	11,794,313	12,049,529	117,621.27	116,036.87	118,601.5	373,552.74	394,578	427,924.52	446,176.2	
Commercial	5,525,081	5,562,046	5,771,498	101,052.12	102,032.57	105,967.3	607,759.94	629,759	640,099.13	232,399.6	
Industrial	132,781,608	122,555,176	128,914,892	10,789,939.98	9,721,866	8,761,038.7	33,190,765.58	22,975,431.49	25,661,567.13	8,517,614.4	
Cogeneration	13,242,041	10,218,431	7,215,799	-	-	-	3,505,063.57	1,026,417	495,597.44	-	
CNG	8,189,427	5,815,907	4,532,300	284,169.18	171,383.26	138,608.9	3,073,927.38	2,082,377	1,831,043	668,323.1	
Biomethane	-	-	67,967	1,524.92	18,843.15	27,752.6	-	-	-	-	
TOTAL	171,762,646	155,945,873	158,551,987	11,294,307.6	10,130,161.88	9,151,969.1	40,751,069.2	27,108,565.0	29,056,231.47	9,864,513.4	
		COMGAS			NECTA			SULGÁS		COMPAGAS	
	2022	2023	2024	2022	2023	2024	2022	2023	2024	2024	
M ³											
Residential	321,534,814	315,379,916	323,024,996	3,145,192	3,109,788	3,179,480.6	9,988,800	10,577,905	11,471,843.42	11,961,135.7	
Commercial	147,740,671	148,729,115	154,722,910	2,702,133	2,734,472	2,840,782.3	16,251,500	16,876,426	17,159,841.45	6,230,192.6	
Industrial	3,550,580,190	3,277,125,402	3,455,963,326	288,522,905	260,376,597	234,866,801.5	887,521,071	615,788,517	687,937,857.76	228,341,059.9	
Cogeneration	354,092,185	273,240,844	193,441,879	-	-	-	93,725,399	27,664,090	13,286,025.76	-	
CNG	218,985,281	155,517,351	121,502,358	7,598,683	4,593,071	3,715,843.7	82,196,818	55,821,772	49,086,791.9	17,916,474	
Biomethane	-	-	1,822,069	40,867	504,996	743,995.7	-	-	-	-	
				†	1			1		†	

















IF-GU-000.C length of pipelines (km)

	COMGAS				NECTA			SULGÁS	COMPAGAS		
	2022	2023	2024	2022	2023	2024	2022	2023	2024	2023	2024
Transport pipelines	Ο	0	0	0	0	0	0	0	0	0	0
Distribution pipelines	21,052	21,908	23,174	1,288	1,353	1,391	1,448	1,488	1,523	875	903

EMISSIONS

EM-MD-110A. 1 gross global GHG emissions

	COMGAS			NECTA			SULGÁS			COMPAGAS
	2022	2023	2024	2022	2023	2024	2022	2023	2024	2024
Total scope 1 emissions	6,126	5,591	7,200	1,869	1,087	1,045	1,402	2,397	4,916	1,267
Percentage of methane GHG emissions (CH ₄)	81%	78%	77,5%	92%	75.9%	94.1%	94%	94.6%	97.3%	56.5

EM-MD-120A. 1 air emissions of the following pollutants: NOx (excluding N20), SOx, volatile organic compounds (VOCs) and particulate matter (PM10)

JUSTIFICATION

Compass 'current inventory includes only GHG emissions regulated by the Kyoto Protocol: CO2, CH4, N2THE, SF6, PFCs, HCFCs and regulated by the Montreal Protocol (CFCs and HCFCs). Thus, NOx, SOx, volatile organic compounds, PAHs, and particulate matter gases are monitored.

















ECOLOGICAL IMPACTS

EDGE: The TRSP entered operation in 2024 with the licenses and regulatory authorizations regarding the operation obtained. As determined by the state environmental agency (CETESB), the monitoring and mitigation actions of environmental impacts relevant to the enterprise during its operation are addressed and are executed in accordance with the planning arising from the Environmental Program of the operation.

Commitment to the environment is expressed through strict compliance with the legal standards recommended by environmental and regulatory agencies. And the guidelines contained in Compass/EDGE's internal policies reinforce the commitments to ensure social and environmental responsibility.

We conduct prior to the implementation of new projects, the Environmental Impact Assessment to propose the best locational alternative and that considers the mitigation of environmental, social and risk impacts.

For OneBio, during the year 2024, the premises established in the environmental licensing that establishes all the technical requirements to be met in the installation phase were followed.

EM-MD-160A.1 Description of environmental management policies and practices for active operations

Comgas: In view of the environmental commitments established by Comgás, we seek to conduct our activities in an ecologically correct manner, identifying, reducing, and minimizing impacts on the environment, to preserve biodiversity. In our projects, we carry out environmental feasibility analysis through critical analysis of our routes, avoiding direct impacts such as suppression of isolated specimens or even suppression of forest fragments present in Conservation Units and environmental relevance, having as guidelines the passage of gas pipelines designed beyond the buffer zone of these sites, prioritizing the routing in anthropized and uncharacterized areas from the point of view of natural vegetation.

Necta: For all our operational and construction activities, our Environmental Management Plan PA4.04 revision is adopted as reference.03, which establishes the guidelines for Environmental Management applicable to the construction/operation processes of piped natural gas distribution networks; and our program for environmental supervision of works. The environmental supervision program of the Works aims to meet the technical requirements of environmental licensing, and is understood as a strategic issue insofar as, in addition to contributing to the preservation of the environment, nature and biodiversity, it also competes to reduce the consumption of resources (water, energy, raw materials and other inputs), in addition to preventing situations of disrespect for the environment. These actions are necessary to ensure environmental conditions during construction activities and subsequently, from our environmental permits, operational control actions are also required.

Sulgás: The company has: Safety and Environment Policy; Risk Management Program, Waste Management Program, Environmental Impact Studies; Climate Risk Analysis Studies and complementary Environmental Studies determined for environmental licensing processes.

Compagas: Compagas acts in compliance with environmental policies and practices in force in the state of Paraná, ensuring that its operations in the gas network are conducted in a responsible and sustainable manner. The company adopts strict safety standards and environmental monitoring, respecting applicable legislation and contributing to the preservation of Natural Resources. In addition, Compagas obtains all the required operating and installation licenses from the Water and Soil Institute (IAT) and the municipal Department of the environment of Curitiba, as well as the necessary installation permits from the concessionaires of highways, railways, and other competent bodies. The company also develops and executes environmental studies relevant to the implementation of extensions in the distribution network, ensuring that its activities are carried out in a responsible and sustainable manner, with minimal impact on the environment.

EM-MD-160A. 2 percentage of land owned, leased, and / or operated within areas of protected conservation status or habitat of endangered species	EDGE: 16% Gas: 0.56% Necta: 4.53% Sulgás: 0% Compagas: 0%
EM-MD-160A. 3 disturbed (impacted) land area, percentage of impacted area restored	Comgas: 1.35 ha
EM-MD-160A. 4 aggregate number and volume of oil spills, volume in the Arctic, volume in exceptionally sensitive areas (USAs), and volume recovered	Not applicable

Competitive behavior

EM-MD-520A. 1 total amount of monetary losses because of processes associated with the federal Pipeline and storage regulations.

JUSTIFICATION

Indicator not applicable, since the regulatory agencies of the states of São Paulo, Paraná and Rio Grande do Sul regulate current operations.



















CRITICAL INCIDENT RISK MANAGEMENT

EM-MD-540A. 1 Number of reportable piping incidents, significant percentage

		COMGAS		NECTA		SULGÁS			COMPAGAS			
	2022	2023	2024	2022	2023	2024	2022	2023	2024	2022	2023	2024
Number of pipeline incidents reported	0	0	5	0	0	0	0	0	0	0	0	0
Corrective Action orders (CAO)	0	0	5	0	0	0	0	0	0	0	0	0
Probable violation notices (NOPV)	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	o	0	5	0	0	O	0	0	O	0	0	0

EM-MD-540A. 2 Percentage of natural gas pipelines and hazardous liquid pipelines inspected.

	COMGAS				NECTA		SULGÁS		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
PERCENTAGE OF HAZARDOUS PIPELINES INSPECTED	300%	444%	409%	195%	246%	278%	11%	201%	137%

Compagás conducts inspections of steel and HDPE pipes to identify potential leaks and corression, but due to the non-registration of the inspected extensions the percentage is not presented.

EM-MD-540A. 3 number of rail accident releases and non-accident releases (NARs)

EM-MD-540a.3

The indicator is not applicable since we do not have a rail transport operation.



















EM-MD-000.A Total ton-kilometers (tkm) of natural gas, crude oil and refined petroleum products transported by means of transport.

		COMGAS		NECTA				
	2022	2023	2024	2022	2023	2024		
GAS VOLUME TRANSPORTED BY TR	ANSPORT (M³)			,				
Distribution pipeline	4,592,933,141	4,169,992,629	4,250,477,539	302,009,710	271,451,388	245,346,903		
VOLUME OF GAS TRANSPORTED BY	TRANSPORT (MMBTU)							
Distribution pipeline	171,762,645	155,945,873	158,551,987	11,294,307	10,130,161	9,151,969.14		
	l	ı	1	1				
		SULGÁS			COMPAGAS			

		SULGÁS		COMPAGAS					
	2022	2023	2024	2022	2023	2024			
GAS VOLUME TRANSPORTED BY TRANSPORT (M³)									
Distribution pipeline	1,089,683,590	726,728,734	778,942,358.8	346,036,766	300,165,393	264,448,862			
VOLUME OF GAS TRANSPORTED BY TRANSPORT (MMBTU)									
Distribution pipeline	40,751,069	27,108,565	29,056,231	12,907,171	11,196,169	9,864,513			



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