



COMPASS

Courage
to go beyond

SUSTAINABILITY
REPORT
2025

SUMMARY



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MESSAGE FROM THE PRESIDENT

GRI 2-22

The year 2025 reaffirmed a non-negotiable value for Compass: safety. During a period marked by the expansion of our activities, we maintained safe and consistent operations aligned with our commitment to protect people and assets. This daily discipline, shared by employees and partners, resulted in a major achievement: **a year without a single lost-time accident.**

The year also solidified our purpose of driving the transformation of Brazil's natural gas market, making it broader, more transparent, and more competitive.

In the **Distribution** segment, we connected 180,000 new customers — a record for our operations — and built 900 kilometers of gas pipelines. As a result, we reached the milestone of 3 million customers and a network spanning over 27,000 kilometers.

In line with our commitment to the safety of our operations, we closed 2025 with ZERO lost-time accidents.

The Five-Year Rate Review process for Comgás and Necta for the 2025–2029 cycle was also completed, resulting in the largest gas distribution investment plan in the history of the state of São Paulo. More than R\$10 billion will be allocated to expanding access to natural gas and biomethane, with a focus on safety, efficiency, competitiveness, and innovation.



We also created NExO (Center for Operational Excellence), a platform dedicated to accelerating synergies and efficiency gains among our distribution companies in areas such as market intelligence, procurement, and engineering.

In the **Marketing & Services** segment, through Edge, we continue to drive the free gas market, serving industries across sectors such as chemicals, glass, ceramics, food, and beverages across nine Brazilian states.

We began operations at OneBio, Brazil's largest biomethane production plant. More than 200,000 m³ of gas from renewable sources can be produced daily from municipal solid waste at the Paulínia/SP landfill and delivered to the distribution pipeline network.



We are a gas business platform driven by sustainable growth, connecting knowledge with management to develop solutions that promote energy security for the country.

Finally, Edge completed the first phase of the B2B LNG project, which began operations in early 2026, focusing on truck-based liquefied natural gas (LNG) distribution to serve customers located far from the pipeline network.

This represents yet another alternative offered by Edge to its customers, within a diversified supply portfolio that combines different sources and attributes.

Beyond that, under the environmental pillar, we made progress on our commitment to enable a safe and efficient energy transition. We conducted technical Life Cycle Assessment (LCA) studies to quantify the environmental impact of natural gas and biomethane compared to other energy sources across various applications. Examples include the replacement of diesel in urban public transportation and heavy freight transport, highlighting the role of natural gas and biomethane in decarbonizing fleets of heavy trucks and bus fleets.

We also conducted a comprehensive study of climate risks and opportunities across our operations, involving all companies in our portfolio, with a focus on the integrity of our assets and the communities where we operate.

And all this work was recognized by the award, for the fifth consecutive year, with the GHG Protocol Gold Level certification, in recognition of the quality and consistency of our greenhouse gas emissions data and management.

On the social initiatives front, our businesses supported 91 projects throughout the year, directly benefiting more than 24,000 people in the areas of culture, education, health, and well-being, generating a positive impact on the communities where we operate.

Internally, we achieved 55% diversity in our leadership positions, and we continue to strengthen our high-performance culture with highly qualified, engaged, and complementary teams.

In 2025, we advanced in the creation of a gas business platform guided by sustainable growth, connecting knowledge with management to develop solutions that promote energy security for the country.

And this Report reflects that journey.

Enjoy your reading!



Antonio Simões
COMPASS CEO

COMPASS

[Our Business Portfolio](#)

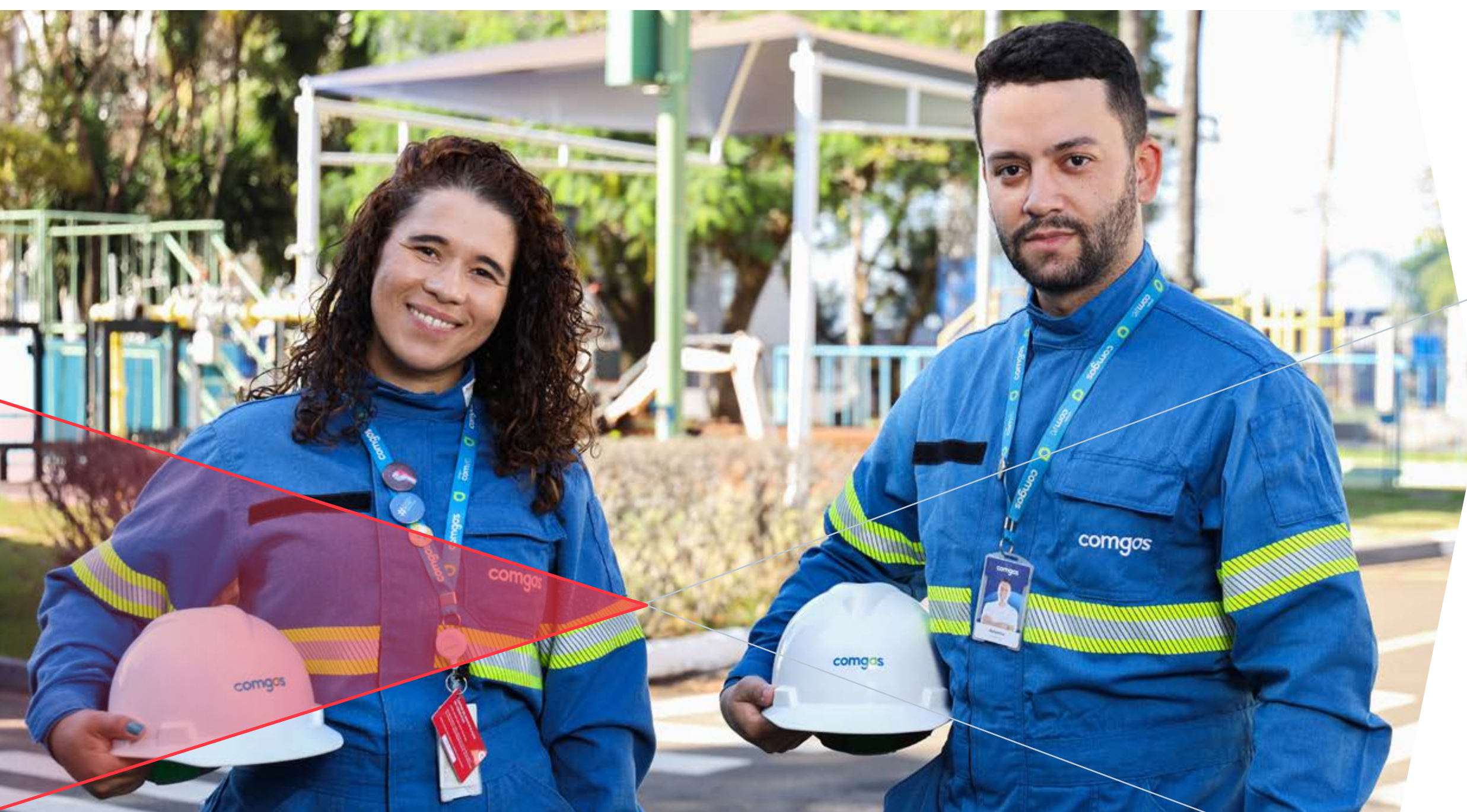
[Shareholder Structure](#)

[Key Operations](#)

[Main Operations](#)

[Sustainability Strategy](#)





Compass is a gas trading platform focused on sustainable growth, whose purpose is to drive the transformation of the natural gas market in Brazil.

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

Compass is a gas business platform, part of the Cosan Group, whose purpose is to drive the transformation of the natural gas market in Brazil, expanding its supply and enabling solutions with lower environmental impact throughout the entire energy chain. Compass's business is divided into two segments: **Gas Distribution and Marketing & Services**, combining scale, infrastructure, and commitment to its customers and the market development.

In the Gas Distribution segment, Compass controls **Comgás**, Brazil's largest piped gas distributor, which serves 96 municipalities in the state of São Paulo, with a distribution pipeline network exceeding 24,000 km, supplying natural gas and biomethane to more than 2.8 million customers and directly impacting approximately 26% of the country's Gross Domestic Product (GDP); **Sulgás**, in Rio Grande do Sul, operating in 37 municipalities, with network exceeding 1,500 km and more than 110,000 customers; and **Compagas**, in Paraná, present in 18 municipalities, with 949 km network and more than 65,000 customers.

Through Commit, a joint venture with Mitsui, Compass controls **Necta**, in São Paulo, which is responsible for the gas infrastructure in 42 municipalities in northwestern São Paulo,

operating a 1,500-km network and serving over 57,000 customers. Also through Commit, Compass holds minority stakes in three other distributors: MSGás, SCGás, and Ceg Rio.

In the **Marketing & Services** segment, **Edge** is responsible for infrastructure assets, on-grid and off-grid logistics, and origination and marketing of natural gas and biomethane. Edge plays a central role in the development of the free gas market, offering customers flexibility, competitiveness, and security of supply. Among its assets, the **São Paulo Regasification Terminal (TRSP)**, located in Santos (SP), stands out, with a regasification capacity of up to 14 million m³/day of natural gas, essential to the country's energy security.

Complementing this activity, Edge invests in innovative solutions for the energy transition. In partnership with Orizon, it operates **Onebio**, a biomethane purification plant located at Ecoparque Paulínia (SP), considered the largest in Brazil, with an installed capacity of 225,000 m³/day, utilizing landfill biogas. The project reinforces Compass's position as a transformative force in the gas market, integrating infrastructure, innovation, and sustainability to generate long-term economic, environmental, and social value for customers and society.

OUR BUSINESS

PORTFOLIO

COMPASS



COMPASS OWNERSHIP BREAKDOWN

SHAREHOLDERS	Cosan Dez Participações S.A.	Elcoa Atmos	Bradesco Vida e Previdência	BC Gestão de Recursos	Prisma Capital	Núcleo Capital	TOTAL
SHARES	628,487,691	30,853,031	30,853,031	14,473,984	5,713,415	3,808,943	714,190,095
%	88	4.32	4.32	2.03	0.8	0.53	100

MAIN OPERATIONS

GRI 2-01, 2-06

OUR CULTURE: CONNECTING TO GROW

GRI 2-23, 2-29

Compass operates with the purpose of driving the transformation of the gas market by expanding and diversifying the supply of natural gas, developing infrastructure, and encouraging the adoption of energy solutions with lower environmental impact. This strategic direction is supported by an organizational culture that guides decisions, behaviors, and the way we interact with employees, customers, partners, and other stakeholders.

Culture is a foundational element of the management model and is expressed through the alignment of companies around common corporate guidelines, while preserving local specificities.

WE EXIST TO

PURPOSE



DRIVE
the transformation
of the natural
gas market in Brazil

WE ARE



**A GAS BUSINESS
PLATFORM,**
guided by sustainable growth.
We combine knowledge with
management to develop
solutions that drive the gas
sector, promoting energy
security.

OUR WAY IS ALWAYS



CONNECTED



BOLD



TRANSPARENT

FOR THOSE



who seek competitiveness
and energy security as
the foundation for
value creation.

The organizational culture evolves in an integrated manner with strategy and changes in the business and external environment. Leadership development remains a central driver, supported by structured programs and clear goals, including consistent progress toward diversity in leadership positions. These topics are addressed in recurring forums, while engagement metrics help measure not only the level of employee involvement but also clarity and alignment with the organization's strategic direction.

OUR NORTH STAR SERVES AS OUR CULTURAL GUIDE AND IS COMMUNICATED TO ALL ORGANIZATION ASSETS. THE PRINCIPLES OF OUR COMPASS ARE: BOLDNESS (COURAGE, AUTHENTICITY, AND HIGH PERFORMANCE), CONNECTION (EMPATHY, DIVERSITY, AND COLLABORATION), AND TRANSPARENCY (SECURITY, GOVERNANCE, AND ETHICS).

COMPASS'S CORE VALUES

- ▶ **COURAGE**
Helps us blaze new trails.
- ▶ **AUTHENTICITY**
Makes us proud to uphold and encourage those who work with us.
- ▶ **EMPATHY**
Putting ourselves in someone else's shoes, in a genuine and respectful way.
- ▶ **ETHICS**
Through which we uphold our commitment to our values and principles in our work relationships and with society.
- ▶ **DIVERSITY**
Committed to building a diverse and inclusive environment and, in doing so, maximizing our value creation.
- ▶ **GOVERNANCE**
Constant pursuit of excellence in controls, policies, and procedures that contribute to the management of our business.
- ▶ **SECURITY**
The care we devote to our surroundings, protecting the company's assets, information, and image, without ever neglecting the physical and mental well-being of everyone who works with us.
- ▶ **COLLABORATION**
Contributing to the growth of our people and the company.
- ▶ **HIGH PERFORMANCE**
Delivering results consistently, with integrity, and as a team.

SUSTAINABILITY STRATEGY

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

OUR ESG AGENDA

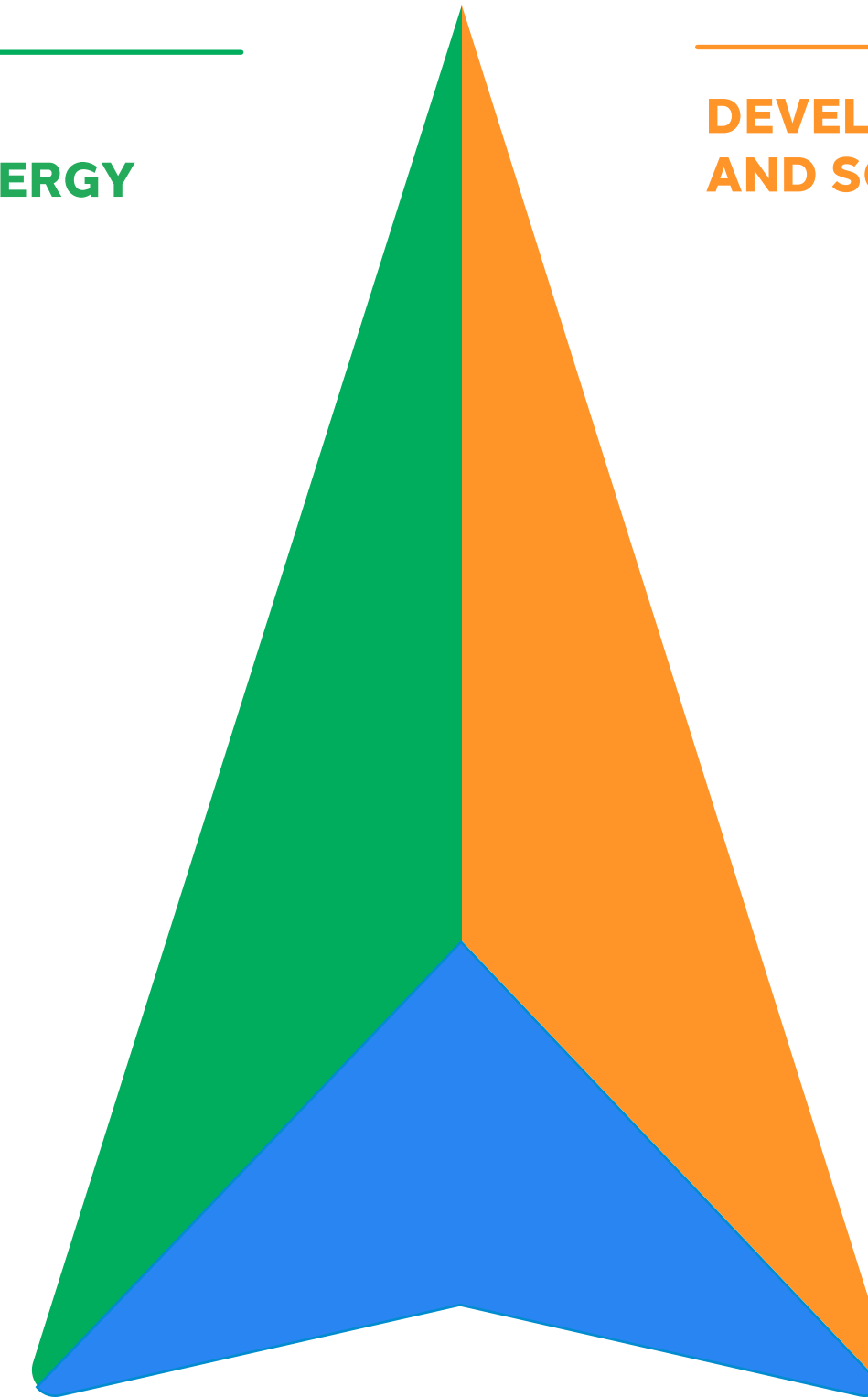
Compass places ESG at the center of its strategy and business management, and structures of projects and actions through its three pillars of sustainability (see opposite). For each of these, there are public commitments aligned with the United Nations (UN) 2030 Sustainable Development Goals (SDGs).

Our positioning and **materiality matrix** were developed through a listening process to internal and external stakeholders, including employees, the board of directors and senior management, customers, suppliers, government agencies, and shareholders. Since then, this framework has been refined and validated through complementary analysis and dialogue tools.

The Image and Reputation Survey reinforced strategic stakeholders' perceptions of Compass's performance and the relevance of the seven defined material topics, distributed across the three pillars (environmental, social, and governance). In parallel, the financial materiality assessment, conducted in accordance with IFRS S1 and S2 standards, confirmed the priority themes from the perspective of financial risks and opportunities, based on new consultations with internal and external stakeholders. Learn more about the pillars of our **sustainability strategy** and our 2030 commitments.

ENABLING A SAFE
AND EFFICIENT ENERGY
TRANSITION

DEVELOPING PEOPLE
AND SOCIETY



PROMOTING A BROAD, TRANSPARENT, AND COMPETITIVE GAS MARKET

ENABLING A SAFE AND EFFICIENT ENERGY TRANSITION

Leading the distribution of renewable gas in Brazil

Reducing GHG emissions

Boosting gas in the national transportation mix

Climate risk management



Compass focuses its efforts on replacing more emission-intensive energy sources, such as fuel oil, diesel, and liquefied petroleum gas (LPG), with natural gas and biomethane, strategic drivers of the energy transition. These sources expand opportunities in the low-carbon energy market, with applications spanning vehicle fueling, as well as industrial, commercial, and residential use. The company invests in expanding access to gas infrastructure and in strengthening energy efficiency, safety, and resilience, helping to meet the growing demand, diversify the energy mix, and complement other renewable sources in Brazil's energy system.

In this context, Life Cycle Assessment (LCA) has established itself as the primary science-based tool adopted by Compass to guide technical sustainability decisions, as it enables an integrated assessment of the social and environmental impacts of energy sources from production through to end use. LCA supports more efficient choices from a social, environmental, and climate perspective and ensures consistency between corporate strategy and evidence-based regulatory guidelines.

In 2025, Compass continued to conduct Life Cycle Assessment studies in partnership with the consulting firm ACV Brasil. The focus was on developing two studies: the first aimed to

compare the environmental and social performance of the use of diesel, natural gas, and biomethane in public passenger transportation. The second study, meanwhile, aimed to compare the environmental and social performance of the use of LPG, natural gas, and biomethane in residential, commercial, and industrial sectors.

Both studies were conducted in accordance with ISO 14040, ISO 14044, and ISO 14071, using national primary and secondary data (based on Ecoinvent 3.11) and were verified by an independent third party (KPMG).



LEADING THE DISTRIBUTION OF RENEWABLE GAS IN BRAZIL

BIOMETHANE: A PARTNER TO NATURAL GAS AS DECARBONIZATION DRIVER

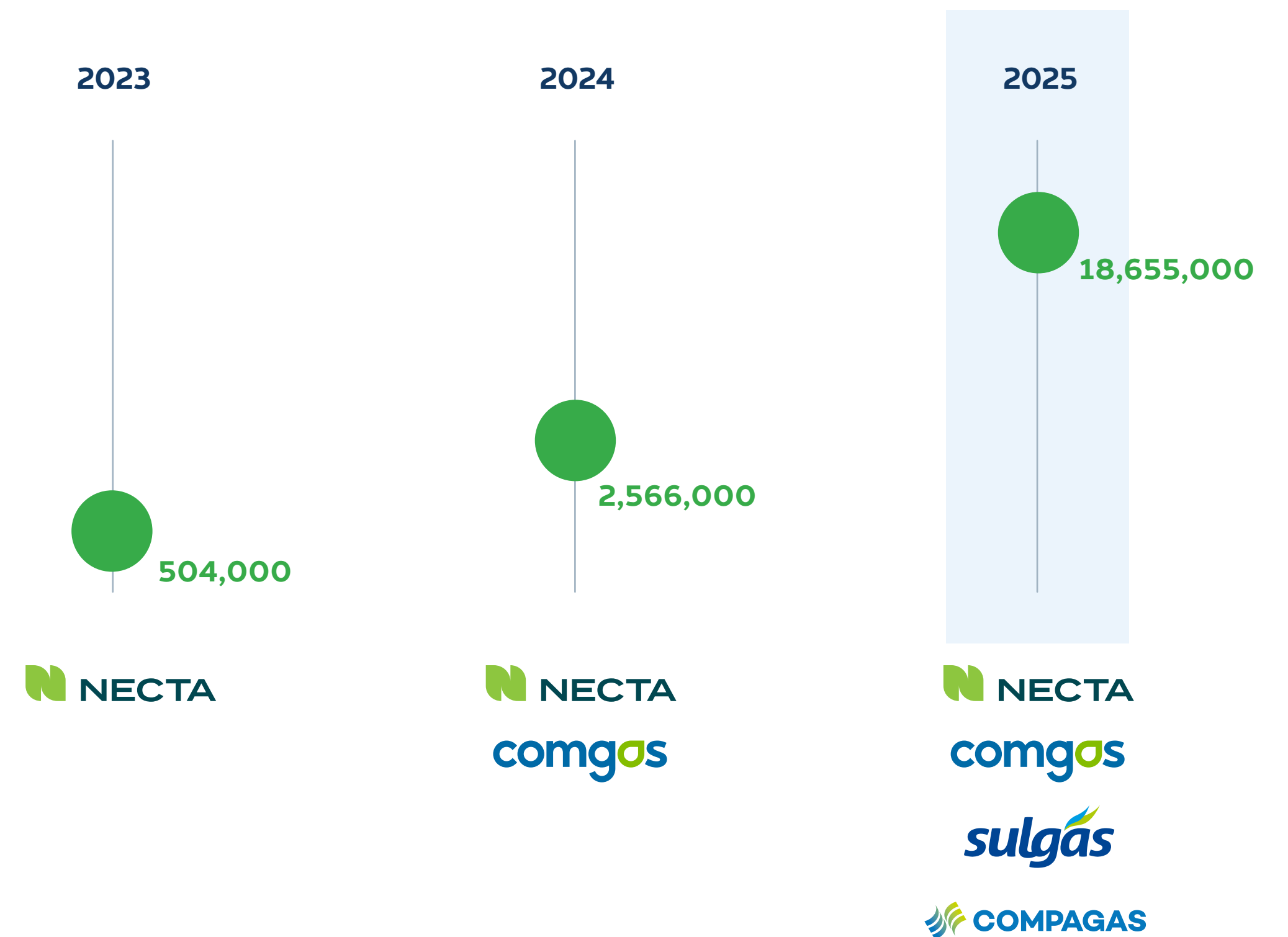
Biomethane is increasingly consolidated as a solution associated with natural gas for reducing emissions and diversifying the energy mix, in addition to promoting circular economy through energy recovery from waste, which includes municipal solids (resulting from domestic, commercial, and cleaning activities destined to landfills), sugarcane-based waste (from industrial processing of sugarcane), and agricultural and livestock waste (derived from farming and livestock activities).

In the state of São Paulo, **Comgás** has made concrete progress in integrating biomethane into its operations, with a delivery volume of 13.7 million m³ in 2025. During this period, Paulínia biomethane purification plant, owned by **Onebio**, was also connected to the distribution network, marking a significant milestone for the integration of renewable gas into São Paulo utility's pipeline network.

At the same time, the company developed technical and regulatory solutions to ensure operational safety, notably the development of the bio-city gate, a system dedicated to measurement, quality control, and safe injection of biomethane into the network. In the regulatory sphere, Comgás actively participated in discussions regarding specific contractual models for biomethane, aimed at cost transparency and proper integration among producers, distributors, and consumers.

Necta presents, in the national context, a significant operational advantage due to the high concentration of sugar-energy plants in its concession area, totaling 135 sugar and ethanol production units, which enabled the development of networks supplied with biomethane. In 2025, a total of 3.6 million m³ of renewable gas was distributed, 396% increase compared to 2024.

EVOLUTION OF BIOMETHANE DISTRIBUTION (thousand m³/year)



In 2025, as part of the Sustainable Cities project in Presidente Prudente (SP) —the first city in Brazil to operate a distribution network 100% supplied by biomethane — we built additional 40 km of distribution pipeline to connect new consumers in the industrial, commercial, and residential sectors. Ribeirão Preto (SP) and adjacent municipalities also began operating with gas from renewable sources, through the interconnection of the distribution network to São Martinho Group's Santa Cruz plant, reinforcing Necta's role in its commitment to promoting state-wide decarbonization.

In Paraná, **Compagas** also made concrete progress in incorporating biomethane into its operations starting in November, with 64,000 m³ distributed in 2025. During the year, the first supply contract was signed, marking the company's entry into the renewable gas market. In addition, an isolated network was implemented in Londrina (northern region of the state of Paraná), 100% supplied with biomethane, which serves industries of national importance. The initiative highlights the use of biomethane as a solution for industrial decarbonization and for the energy recovery from agro-industrial waste, transforming environmental liabilities into energy assets.

Since September 2025, biomethane has been injected into **Sulgás'** natural gas network, representing a significant step forward in the transition to renewable sources in Rio Grande

do Sul, with a distributed volume of 1.2 million m³ per year. The production unit is connected to Sulgás network at Triunfo Petrochemical Complex (RS), enabling the continuous supply of biomethane to Rio Grande do Sul market through 2035. The project, developed in partnership with Bioo (a joint venture between SebigasCótica and eB Capital), strengthens circular economy by transforming waste into lower-carbon energy, consolidating Sulgás' strategic role in the state's energy transition.

Edge, in turn, began its commercial biomethane operations in 2025, consolidating its presence across different segments of the value chain. The company operates both in biomethane production and as offtaker (buyer) of the gas, increasing flexibility and the capacity to integrate renewable-source gas into the market.

During the year, it marketed biomethane from Santa Cruz plant (sugarcane waste) of São Martinho Group, including supply of gas and trading of environmental certificates associated with decarbonization. Its role as offtaker in projects under development, such as the landfill in Itapevi (SP), expands the diversity of biomethane sources in its portfolio. On the demand side, Edge has signed contracts with three major industries for partial or full supply of biomethane.

In 2025, we began operations at Brazil's largest biomethane plant. Onebio, an Edge asset, will receive all the biogas generated from urban waste at Paulínia landfill, with capacity to produce up to 225,000 m³/day of gas from renewable sources.



BIOMETHANE IN COMPASS'S PORTFOLIO

EDGE



ORIGINATION AND MARKETING

ONEBÍO

Biomethane purification plant,
using biogas from Paulínia landfill

PRODUCTION CAPACITY
225,000 m³/day

COMMERCIAL PARTNERSHIP WITH SÃO MARTINHO

Purchase of biomethane produced
from sugarcane bagasse

CONTRACTED VOLUME
65,000 m³/day - 2025

COMMERCIAL PARTNERSHIP WITH ORIZON

Purchase of biomethane from
Itapevi (SP) landfill

CONTRACTED VOLUME
30,000 m³/day - 2026



CONNECTION AGREEMENT FOR COSTA PINTO PLANT

Interconnection with Costa Pinto Plant's biomethane facility

COMMIT



DISTRIBUTION

NECTA

SUSTAINABLE CITIES PROJECT

1st dedicated biomethane network in Braz

DISTRIBUTED VOLUME
4,300 m³/day - 2025

CONNECTION AGREEMENT FOR SANTA CRUZ PLANT

Interconnection with Santa Cruz Plant's
Biomethane Facility

DISTRIBUTED VOLUME
5,700 m³/day - 2025



COMMERCIAL PARTNERSHIP WITH BIOO

Distribution of biomethane from agricultural, forestry,
and livestock waste

DISTRIBUTED VOLUME
3,400 m³/day - 2025



COMMERCIAL PARTNERSHIP WITH GEO BIO GAS&CARBON

Procurement of biomethane derived from waste from the
sugar-energy industry (sugarcane), produced in the
city of Tamboara

VOLUME DISTRIBUTED
0.17 thousand
m³/day - 2025



DISTRIBUTION

DISTRIBUTED VOLUME
37,510 m³/day 2025

REDUCE GHG EMISSIONS

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

By promoting a safe and efficient energy transition, Compass contributes to fulfilling the climate commitments made by Brazil under the Paris Agreement. These commitments are formalized in the NDCs, which represent each country's official targets for reducing greenhouse gas (GHG) emissions.

Distribution and Marketing & Services businesses manage their GHG emissions by preparing annual emissions inventories for Scopes 1, 2, and 3, following the guidelines of the Brazilian **GHG Protocol** Program. These inventories serve as the primary tool for climate diagnosis and management, enabling the identification of major sources of emissions, monitoring of emission trends, and guidance for operational, regulatory, and strategic decisions. The quality and consistency of the data are recognized by the fact that the company won, for the fifth consecutive year, **the GHG Protocol Gold Seal**, which demonstrates the company's efforts to standardize emissions management across its portfolio.

The Carbon Disclosure Project (CDP) is a tool for demonstrating transparency and maturity in climate management, used by the financial market to assess governance, data quality, and the integration of climate issues into corporate strategy. Compass annually completes the questionnaire, presenting its progress in strengthening climate governance and the progressive incorporation of risks and opportunities related to energy transition.

Mitigation efforts focus primarily on Scope 1 emissions, where fugitive emissions — resulting from leaks, purges, third-party damage, and operational releases — represent the main source of direct emissions.

To reduce these emissions, distributors implement a consistent set of operational and management measures, including programs to prevent damage to the network, continuous monitoring of assets, equipment replacement, and practices that reduce gas releases.

Comgás recorded reduction in Scope 1 and 2 emissions, which totaled 5,816.02 tCO₂e, compared to 7,416.9 tCO₂e in 2024. This decrease represents 22% reduction compared to the previous year and was achieved through the strengthening of the Asset Integrity Management System (SGIA) and the intensification of actions under the Damage Prevention Program (PPD), which included greater number of training sessions, awareness campaigns, and partnerships with utilities and public agencies, as well as the use of technology to improve the methodology for calculating the volume of leaked gas. In addition, we optimized citygate operations, reducing emissions in the stationary combustion category.



At **Compagas**, the Damage Prevention Program is a core practice of operational management. The distributor offers technical seminars for companies conducting construction work near the gas network, providing specific guidelines for safe excavation. In 2025, more than 500 professionals received this guidance. All construction projects are monitored by specialized inspectors, who are responsible for guiding execution procedures and mitigating risks of interference that could result in damage to the network and potential gas leaks. These actions contributed to a decrease in the number of network damages, leading to reduction in Scope 1 greenhouse gas emissions, which was further enhanced by the change in the type of fuel used in the fleet, with the adoption of ethanol.

Necta's emissions, in turn, saw 88.6% increase in Scope 1 due to a higher volume of gas leaked as a result of network damage.

Sulgás reviewed and implemented the Network Damage Prevention Plan, conducting training sessions targeting entities that may cause interference, including sanitation, electric power, and telecommunications companies, construction firms, and Municipal Departments of Public Works in the municipalities it serves. These actions focused on preventing damage caused by third parties and the resulting reduction in greenhouse gas emissions. As a result, 60% reduction in the third-party damage rate was recorded compared to the same period in 2024, along with 63% reduction in network-related GHG emissions, excluding the weather event in Três Coroas caused by the May 2024 floods.

In 2025, GHG emissions management for São Paulo Regasification Terminal (TRSP) was structured under Scopes 1, 2, and 3, and this year was defined as the base year for the emissions inventory. Emissions have been monitored since the start of operations in July 2024.



GHG Emissions (tCO ₂ e)	COMGÁS		NECTA		SULGÁS		COMPAGAS		EDGE
	2024	2025	2024	2025	2024	2025	2024	2025	2025
SCOPE 1 (tCO₂e) GRI 305-1 SASB EM-MD-110A.1	7,200.50	5,670.9	1,045.8	1,971.8	4,916	684.5	1,267	334	14,610.9
Steady-state combustion	511.3	352.5	0.2	0	0	0	0	0	14,610.9
Mobile combustion	1,133.30	1,105.2	62.6	56.7	140	129.5	568	91	0
Fugitive emissions in the natural gas distribution network	5,536.10	4,173.8	983	1,915	4,776	555	699	243	0
Other fugitives	0	0	0	0	0	0	0	0	0
Solid waste and liquid effluents	13.6	38.2	0	0	0	0	0	0	0
Land-use change	6	1.1	0	0	0	0	0	0	0
SCOPE 2 - ELECTRICITY PURCHASES (LOCATION) (tCO₂ e) GRI 305-2	218.3	146.7	15.6	12.9	4.7	6.6	10	10.6	1.9
TOTAL SCOPE 1 AND 2 (tCO₂)	7,418.80	5,817.6	1,061.4	1,986.0	4,920	691.1	1,277.0	344.6	14,612.8
Emissions intensity (tCO₂e/km of distribution network) GRI 305-4	0.31	0.24	0.75	1.32	3.16	0.43	1.4	0.36	n/a
Emissions intensity (tCO₂/m³of regasified natural gas) GRI 305-4	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0.0001

¹ The GHG emissions inventory is verified annually by an independent third party.

PROMOTING GAS IN NATIONAL TRANSPORTATION GRID

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

By 2025, mobility has become established as one of the key areas of the energy transition, particularly in the freight and urban transportation sectors. In the National Inventory of Atmospheric Emissions from Road Motor Vehicles — base year 2024 — road transport emissions reached 270 million tons of CO₂, of which 40% came from trucks (heavy, medium-duty, light, and semi-light). These emissions represent approximately 12.5% of Brazil’s total gross greenhouse gas emissions.

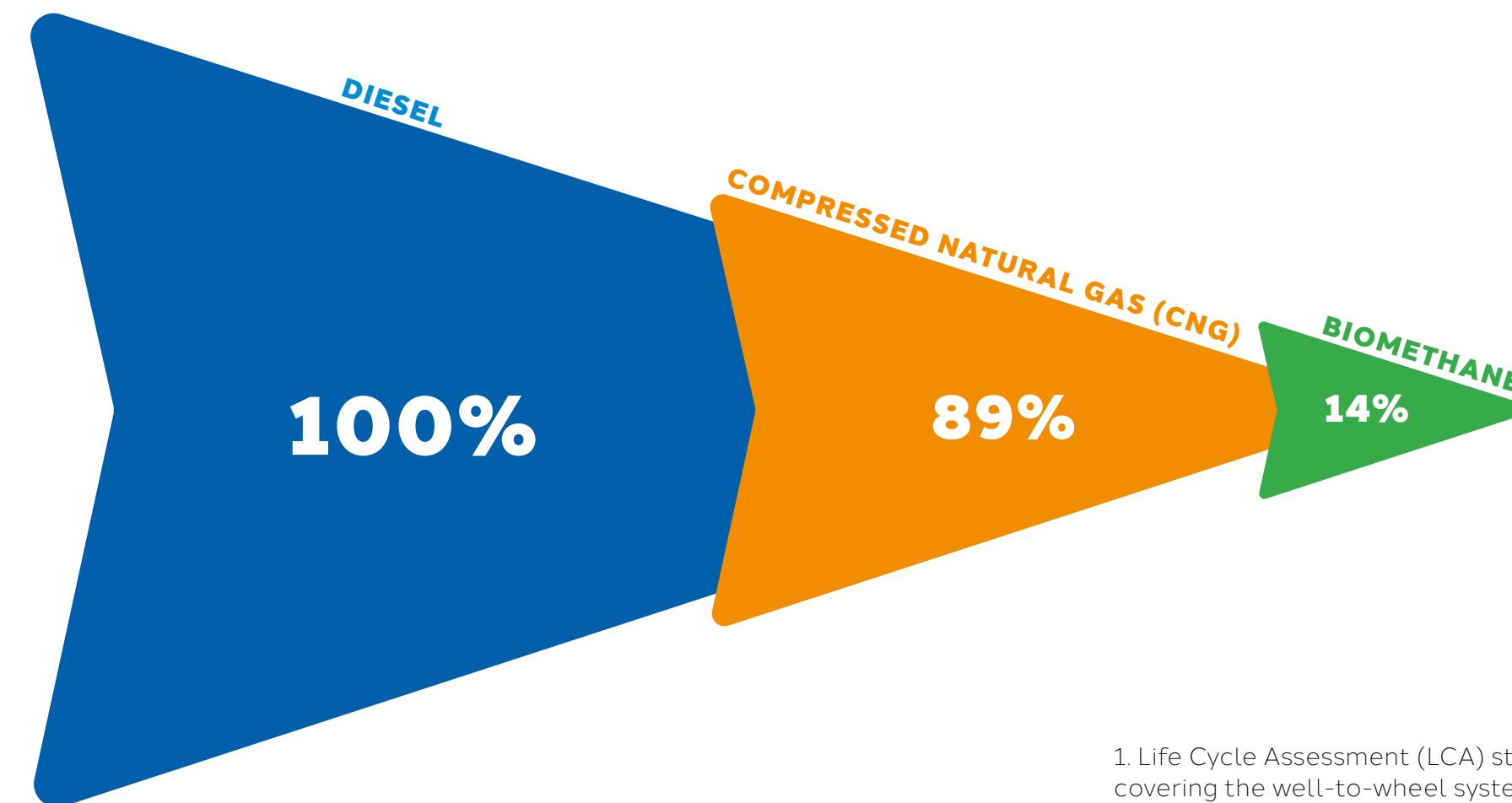
In 2025, there was growth in the adoption of trucks powered by natural gas and biomethane. In total, 713 new vehicles were on the road in Brazil, 38% more than in 2024, bringing the total number of vehicles in circulation to 2,587, in addition to progress in expanding high-flow refueling infrastructure (30% increase for the year) through the implementation of so-called “sustainable corridors.” The use of natural gas results in 11% lower GHG emissions compared to B15 diesel, while biomethane stands out with 86% fewer emissions relative to B15 diesel, as shown in the image on the right¹. In urban transportation, we have observed significant progress, with São Paulo City Government’s goal of replacing diesel buses with vehicles powered by natural gas

and biomethane, aiming for their gradual incorporation into the bus fleet, supported by Municipal Law No. 18,225/2025 and BioSP Program.

This legislation paved the way for operators to adopt gas-powered systems, while the BioSP Program subsequently established the operational parameters for the energy transition of the world’s third-largest bus fleet, incorporating natural gas

and biomethane as a complementary solution to electrification within the municipal decarbonization strategy. This regulatory shift has also been reflected in municipal solid waste (MSW) operations. In line with São Paulo City Hall’s Target Plan, there is a progressive transition from diesel-powered waste collection trucks to gas- and biomethane-powered models, and the goal is to replace more than 600 vehicles by 2027.

PERCENTAGE COMPARISON OF GREENHOUSE GAS EMISSIONS - PUBLIC TRANSPORT



1. Life Cycle Assessment (LCA) study conducted by ACV Brasil/2025 for Compass, covering the well-to-wheel system boundary, in accordance with ISO 14040, ISO 14044, and ISO 14067 standards. This LCA study was critically reviewed by KPMG. Secondary source data used Ecoinvent 3.11.



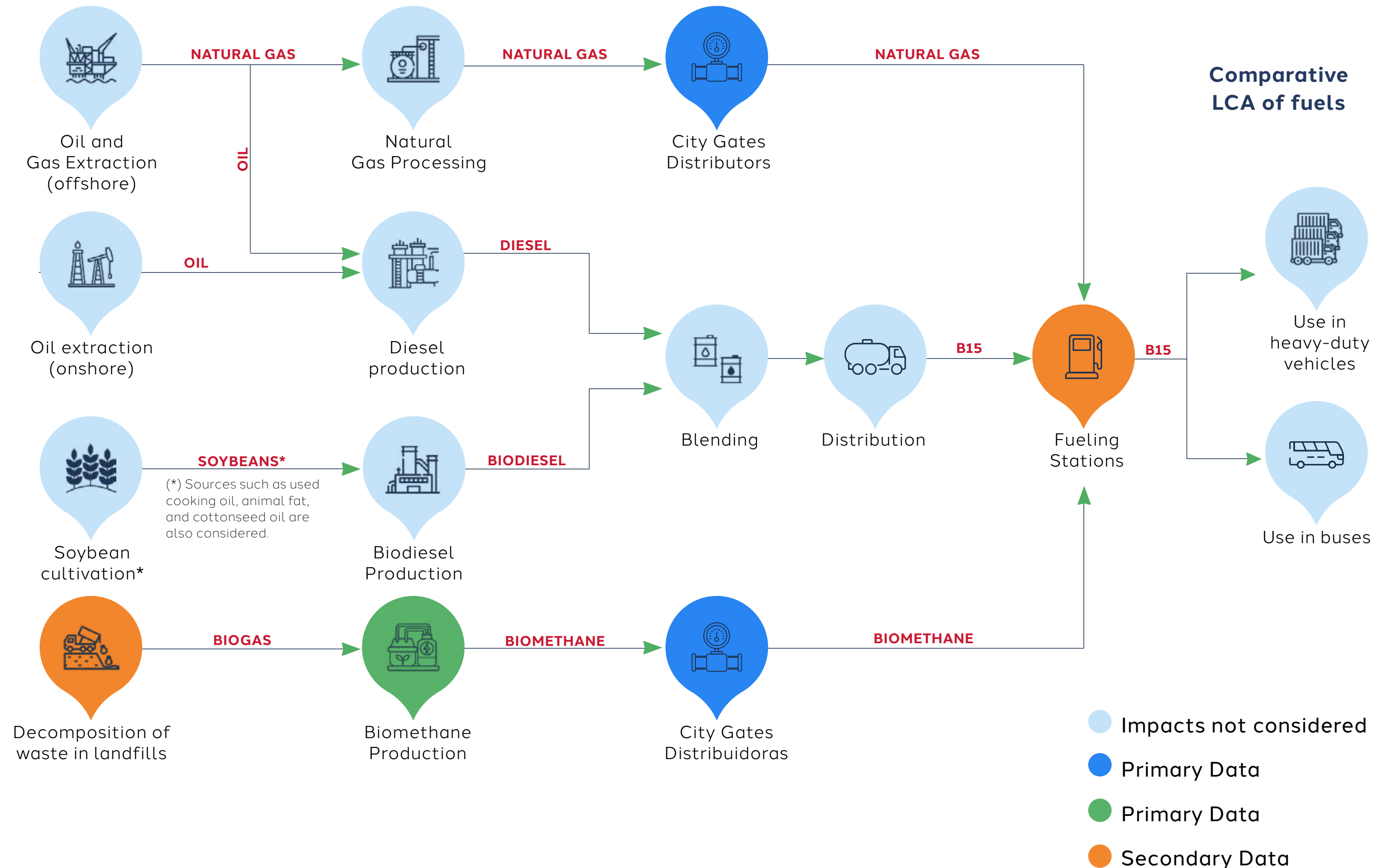
Watch the video
about the Life Cycle
Assessment (LCA)

Moreover, tax incentives, such as reduction or exemption of IPVA (**Motor Vehicle Property Tax**) for natural gas and biomethane vehicles, in states such as São Paulo, Paraná, and Rio Grande do Sul, combined with the expansion of sustainable supply corridors for Liquefied Natural Gas (LNG) and Compressed Natural Gas (CNG), have reinforced the competitiveness of this alternative, a trend accompanied by the strengthening of technical measurement tools.

In this context, **Life Cycle Assessment (LCA)** has been fundamental for informing strategic decisions related to sustainable mobility and energy transition. Over the past few years, Compass has commissioned several LCA studies, conducted by specialized consulting firms and independent technical institutions, to verify and compare, based on science and evidence, the environmental performance of natural gas and biomethane against other fuels.

LCA allows for comparison of environmental and social impacts associated with a product or service throughout its entire life cycle. These studies analyze greenhouse gas emissions, local pollutants, and energy efficiency, supporting the company's technical position in regulatory debates, public policy discussions, and sustainable mobility projects. This entire process is conducted in accordance with ISO 14040/14044/14071 standards and the proportions of renewable fuels blended with fossil fuels, as per the guidelines of the Fuel of the Future Act. In 2025, LCAs were conducted with a focus on mobility, covering heavy-duty fleets and public transportation, as well as stationary combustion applications in residential, commercial, and industrial sectors.

WELL-TO-WHEEL SYSTEM BOUNDARY - HEAVY-DUTY FLEET AND PUBLIC TRANSPORT



In **Comgás's** concession area, gas-powered mobility is driven by a structure dedicated to the development of natural gas vehicle (NGV) transportation. The company works to establish partnerships for the deployment of stations along sustainable corridors on the main highways of the state of São Paulo, with a focus on high-throughput infrastructure. In 2025, the state had 20 stations equipped for this type of refueling, in addition to the installation of six new internal refueling points at customer garages. This effort contributed to the sale of more than 609 NGV-powered trucks in the concession area, adding to a fleet of over 1,400 vehicles already in circulation in the state.

Necta operates in a strategic region for the distribution of Brazilian agribusiness production, connecting production hubs to the ports of Santos (SP) and Paranaguá (PR). In this context, the company is leader in the replacement of diesel with natural gas and biomethane in heavy-duty road transport. In partnership with manufacturers such as Scania, as well as shippers, carriers, and highway fuel station networks, Necta works to enable the use of gas-powered trucks on key logistics routes, in alignment with the guidelines of São Paulo State Energy Plan (PEE 2050).

Within its concession area, it operates 12 gas-powered vehicle refueling stations along highways and has 136 trucks in operation. Focusing on the decarbonization of heavy logistics, it led negotiations to replace diesel trucks with natural gas and biomethane vehicles at companies such as Verallia and VidroPorto in Porto Ferreira, providing the refueling infrastructure for these vehicles on strategic highways.

In the south of the country, **Sulgás** and **Compagas** have made progress through structured sustainable corridor projects. In Rio Grande do Sul, the Sustainable Corridors Project supports a fleet of 290 trucks powered by CNG and biomethane, in partnership with Reiter Log, strengthening the state's logistics infrastructure. The initiative includes the adoption of high-flow pumps, which significantly reduce refueling time, and the expansion of the network to 18 active stations.

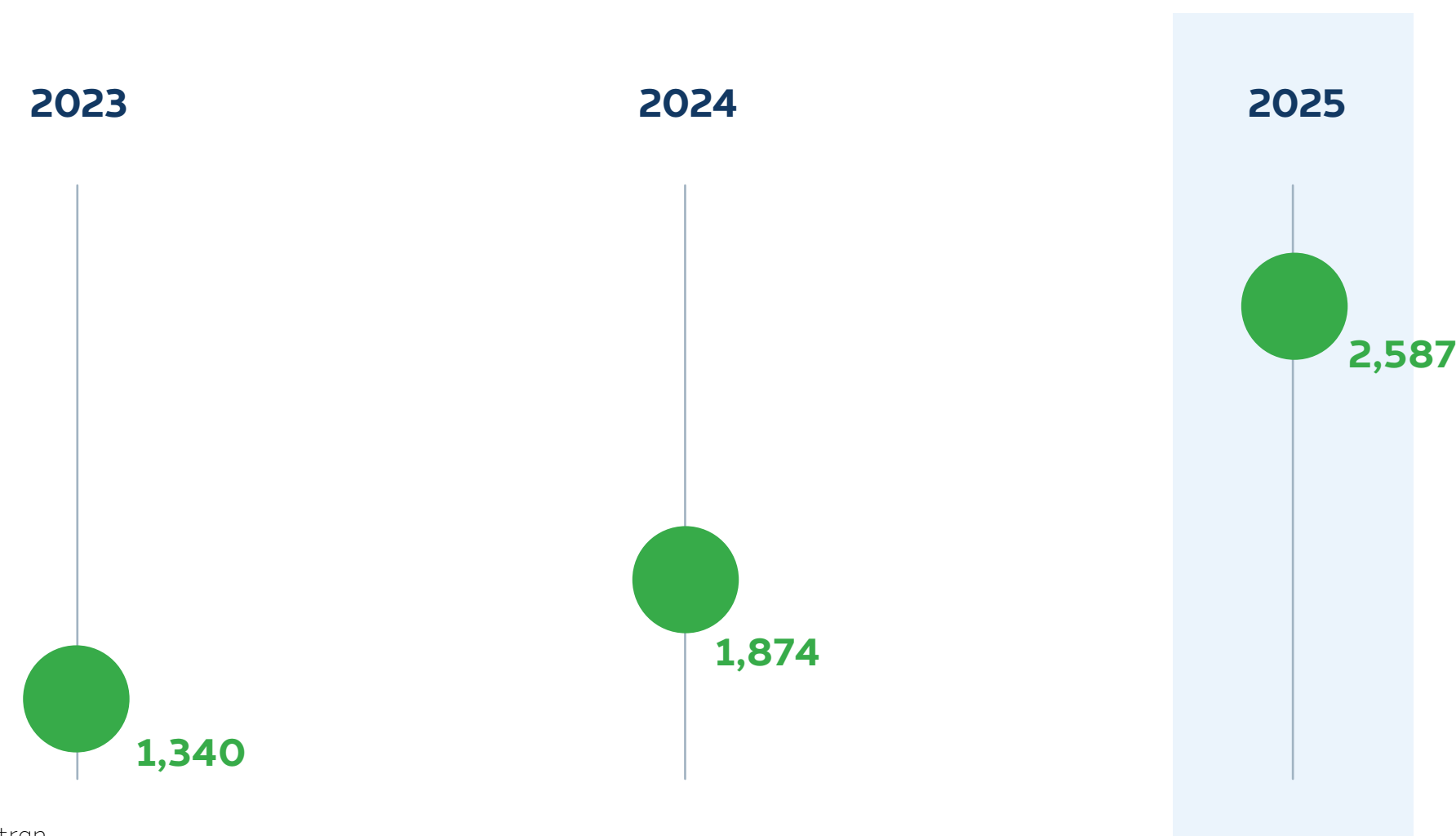
In Paraná, Compagas' Sustainable Corridors Project connects stations to essential logistics routes, especially those linking the state to other regions of the country and connecting to the Port of Paranaguá. In 2025, the company began supplying 35 stations, 13 of which are equipped for heavy-duty vehicles, including the opening of new units strategically located in

Ponta Grossa and Campina Grande do Sul.

In 2026, LNG delivery operations began from São Paulo Regasification Terminal (TRSP), under a small-scale logistics model designed to expand the reach of natural gas in the Brazilian market, in which cryogenic trucks are loaded onto a dedicated barge and refueled directly by TRSP, enabling the subsequent road transport of LNG to industrial customers and its use in the heavy-duty transport segment fueled by LNG as an alternative for truck fleets. The initiative reinforces the contribution of lower-carbon fuels outside the pipeline network to customers' decarbonization agenda.

Additionally, the use of LNG by the maritime fleet represents a new opportunity under study, linked to the evolution of the sector's regulatory framework.

EVOLUTION OF GAS-POWERED VEHICLES



Source: Senatran

SUSTAINABLE CORRIDORS ROAD MAP

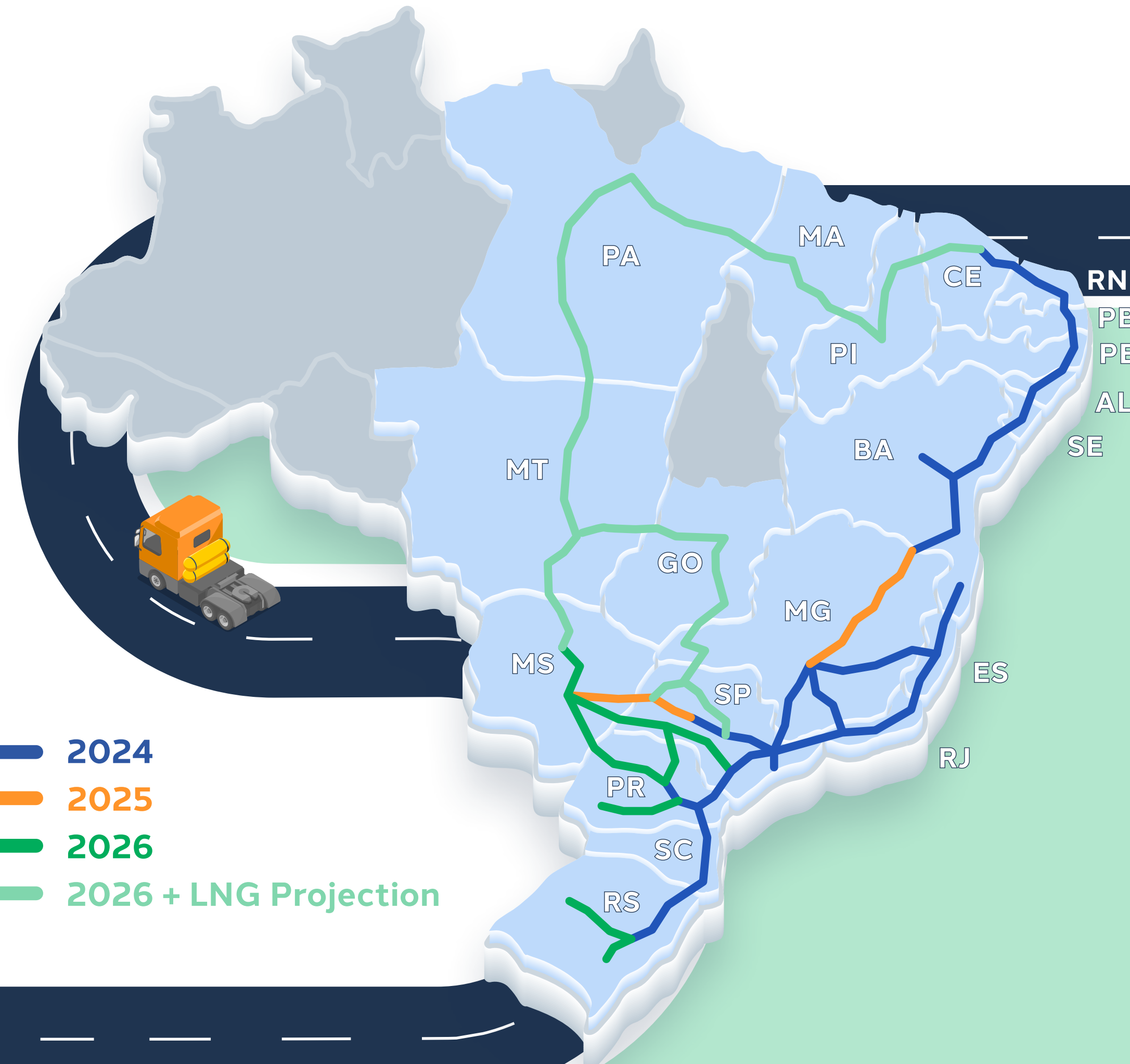


**157 STATIONS
FOR HEAVY
VEHICLES**



**SERVICE STATION
OPERATING RADIUS
UP TO 400 KM**

- 2024
- 2025
- 2026
- 2026 + LNG Projection



NORTHEAST

- BR 101 - Connects Ceará to Bahia

SOUTHEAST

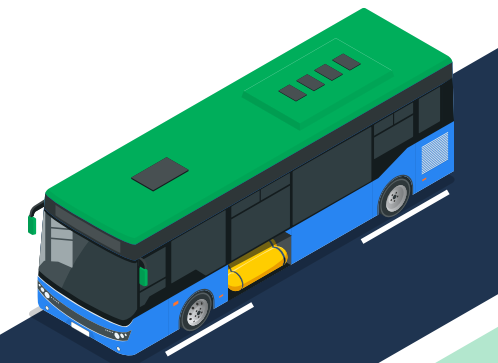
- BR 040 - Washington Luis
- BR 381 - Fernão Dias
- BR 116 - Presidente Dutra
- BR 116 - Régis Bittencourt
- SP 348 - Bandeirantes Expressway
- BR 330 - Anhanguera Highway
- SP 300 - Marechal Rondon Expressway

SOUTH

- BR 116 - Presidente Dutra
- BR 101 - Connects São Paulo to Rio Grande do Sul

MIDWEST

- BR 262 - Mato Grosso do Sul



CLIMATE RISKS

GRI 201-2

Compass operates in accordance with best practices for assessing the vulnerability of its operations to risks and opportunities related to climate change. In its analysis, it considers the latest reports from the Intergovernmental Panel on Climate Change (IPCC) for the short-, medium-, and long-term time horizons. To assess physical and transition risks, it considers scenarios that identify which climate risks Compass may be most exposed to in 2030 and 2050, and maps existing opportunities to ensure a safe and efficient energy transition.



In 2025, Compass conducted, with the support of a specialized consulting firm, a study of climate risks and opportunities, covering all its assets and those of the companies in its portfolio over which it has operational control, with the aim of strengthening understanding of the impacts of climate change on business and informing strategic decision-making. This study involved the following steps:

1

INITIAL STAGE

A climate risk assessment was conducted, accompanied by an internal engagement process through workshops with the relevant departments. The study included an evaluation of the impacts associated with climate risks, based on sector-specific and methodological research, tailored to the specific characteristics of Compass's assets. As a result, an initial assessment was prepared of the main climate risks and opportunities identified, as well as the associated potential impacts.

2

ANALYSIS METHODOLOGY

To assess physical risks, probability analyses were conducted through selection and parameterization of climate models, modeling of climate hazards, and assessment of the probability of these risks materializing, considering four scenarios aligned with IPCC. As part of the deliverables, interactive maps were developed in which the company's assets are georeferenced and linked to the probabilities of occurrence of the identified physical risks, as per the studies.

3

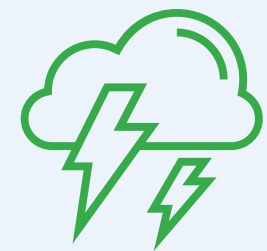
ACTION PLANS DEVELOPED

Following the completion of the diagnostic phase, Compass moved on to drafting climate action plans, developed in collaboration with the business units and portfolio companies. This process involved industry benchmarking, team engagement, and consolidation of mitigation and adaptation measures for each identified risk.

4

RESIDUAL RISKS AND FINANCIAL IMPACTS

After defining the measures, an assessment of residual risks was conducted, taking into account the expected effects of implementing the action plans. For the most critical climate risks, the company conducted an analysis of potential financial impacts, broadening the understanding of climate exposure and its economic effects.



PHYSICAL RISK SCENARIOS

We used the most recent scenarios published by the UN Intergovernmental Panel on Climate Change (IPCC), namely:

SSP5-8.5

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

SSP1-2.6

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



TRANSITION SCENARIOS

We use the most recent scenarios published by the Network for Greening the Financial System (NGFS), namely:

DELAYED TRANSITION

Emissions continue to rise until 2030, and climate policies are introduced late and in a heterogeneous manner across countries. It presents extremely high transition risk and high physical risk.

NET ZERO 2050

An ambitious scenario that limits global warming to 1.5 °C through ambitious climate policies and innovation. It presents high transition risk and low physical risk. In this scenario, countries reach net-zero emissions by 2050.

RISKS AND OPPORTUNITIES IDENTIFIED IN THE STUDY

PHYSICAL RISKS

CATEGORY	PARAMETER
ACUTE	River Floods
	Forest fires
	Heat waves
	Sea level rise
	Landslides

TRANSITION RISKS

CATEGORY	PARAMETER
Political and legal	Increased pricing of GHG emissions
	Mandates and regulations for existing products and services
Technology	Cost of transitioning to a low-carbon economy
Market	Change in customer behavior

OPPORTUNITIES

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

DEVELOPING PEOPLE AND SOCIETY

GRI 2-7, 2-8

ORGANIZATIONAL CLIMATE AND ENGAGEMENT

DIVERSITY IN BUSINESS

HEALTH AND WELL-BEING

OCCUPATIONAL SAFETY AND ASSET INTEGRITY

INVESTMENT AND SOCIAL IMPACT

SERVICE QUALITY



ORGANIZATIONAL CLIMATE AND ENGAGEMENT

GRI 3-3, 404-2

Compass recognizes human development, safety, and employee engagement as fundamental pillars for maintaining asset integrity, consistent execution of long-term strategy, and business sustainability. In 2025, the company and its subsidiaries reinforced their ongoing investments in employee training through technical, behavioral, and leadership development initiatives, promoting development opportunities and the consolidation of a high-performance culture.

The practices adopted are structured around the continuous development of people, the strengthening of a learning culture, and the creation of healthy, collaborative, and results-oriented work environments. Training programs, development tracks, and periodic performance evaluations for teams and leaders enable the alignment of individual competencies with strategic demands, strengthen succession processes, and stimulate innovation and productivity.

We focus on the continuous development of our people, the strengthening of a culture of learning, and the creation of healthy, collaborative, and results-oriented work environments.

WORKPLACE SURVEY

The management of the organizational climate is supported by active listening processes, structured assessments, and continuous improvement initiatives, which foster transparent dialogue, build trust among employees, and drive the company's ongoing growth.

Based on the Climate Survey conducted in 2024, Compass developed an action plan designed to address the key issues identified by employees, thereby strengthening engagement and talent retention.

To strengthen the implementation of this plan, leadership forums were created, contributing both to the monitoring of actions and to a deeper understanding of the company's strategy.

At the holding company, engagement reached 90%, with progress across nearly all evaluated pillars.

For the year 2025, the Pulse Survey was conducted, focusing on engagement, development opportunities, performance management, well-being, organizational support, and leadership. Participation was 100% at Compass Holding and 96% at the other companies, a performance similar to that of the previous year and higher than the averages for the Brazilian market, the global market, and the oil and gas sector. The engagement index reached 85% on the group's overall average, highlighting employees' positive perception of the work environment.

TRAINING PROGRAMS

Training Programs reinforce the organization's commitment to continuously developing its employees' skills, fostering a culture of learning and innovation. In 2025, Compass structured the “**Jeito Compass de Liderar**” program (Compass Way of Leading), featuring five development tracks focused on senior leadership, through which, in partnership with national and international organizations, it provided 95 hours of training, with the aim of generating synergy and integration among the companies in our portfolio, developing the essential competencies to lead within the Compass group, aligned with corporate strategy.

Comgás maintained programs for continuous training, onboarding of new employees, and leadership development. In 2025, it conducted the Cultural Evolution Assessment, which involved 100% of C-level executives, strategic leaders, and employees at all levels, with a 94% response rate to the culture survey. The process resulted in the consolidation of the purpose, vision, strategic guidelines, cultural attributes, operational pillars, and organizational capabilities, creating a structural foundation for the 2026 culture agenda.

Annual training cycles based on individual assessments have become established at **Necta**, ensuring alignment with the business's strategic competencies. In this context, the company launched the “Chama” Program, which

combines self-awareness, structured feedback, and collaborative exchanges among leaders, strengthening a culture of dialogue and continuous learning. Seeking to consolidate the brand's identity, it also held, in 2025, the official launch of its culture, “What Connects Us,” at Pedro II Theater in Ribeirão Preto (SP). Presented by the Academia Livre de Artes e Música (Alma), a project supported by Necta since 2018, the experience strengthened a sense of pride in belonging and highlighted how the company acts to build a purpose-driven future.

At **Sulgás**, the highlight was the launch of its first Internship Program, aimed at training and developing young professionals aligned with the company's culture, values, and vision for the future. The initiative was carefully structured to offer a journey of learning, integration, and development, reinforcing the company's commitment to diversity, equity, and social responsibility.

Compagas reinforced its strategy through training focused on operational safety, risk management, leadership, and continuing education.

Edge, meanwhile, has invested in digital and flexible learning solutions, mentoring, coaching, support for academic education, and initiatives for integration and career transition, strengthening team engagement and preparation for the challenges of growth and the ESG agenda.



DIVERSITY IN BUSINESS

GRI 3-3, 405-1, 405-2

Diversity, Equity, and Inclusion (DE&I) is a strategic pillar of Compass, integrated into corporate goals and supported by the leadership commitment and the Diversity Committee. This governance ensures that the agenda is applied consistently and across all business operations, promoting opportunities for historically underrepresented groups. Affirmative actions, training, and awareness programs foster psychological safety, sense of belonging, and equal opportunities, with positive impacts for employees, communities, and generation of sustainable value.

The DE&I agenda advanced in 2025, consolidating practices that expand representation and inclusion within the group. **Comgás** launched an Internship Program that received 1,834 applications, of which 39.7% were from Black individuals and 49.5% from women, ensuring diversity from the very start of the organization. The company also established a strategic network of specialized consulting firms and educational institutions to support inclusive hiring processes and implemented integration initiatives among the companies' affinity groups, promoting greater synergy, alignment, and intentionality in the diversity agenda.

Throughout the year, bimonthly thematic sessions were held focusing on gender, LGBTQIAPN+ pride, inclusion of people with disabilities (PWD), intergenerationality, and Black consciousness.

To further strengthen the leadership pipeline, Comgás has an internal goal focused on senior and specialist positions, a strategy that resulted in 9% increase in the representation of underrepresented professionals at these levels.

These initiatives worked in synergy with Vagalume Program, Comgás' corporate volunteer initiative, aimed at engaging employees in a culture of social responsibility, expanding community impact, strengthening the bond between the company and society, and reinforcing values of citizenship, solidarity, and collective purpose.

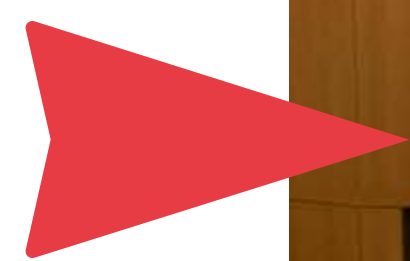
At **Necta**, Representa program was strengthened through regular awareness-raising activities on prejudice and unconscious bias, roundtable discussions, creative workshops, and thematic meetings focused on women, Black and people, and the LGBTQIAPN+ community. The company also implemented affirmative action jobs, a self-declaration system, and monthly monitoring of indicators, which reinforces the company's commitment to diversity and inclusion.

Sulgás consolidated Energia Plural Program, its main platform for DE&I, structured around five pillars: Women, People with Disabilities, LGBTQIAPN+, Races and Ethnicities, and Multigenerational. In 2025, it promoted lectures, events, and affirmative action jobs, with significant results: 50% of leadership positions (managers and coordinators) held by women.



Compagas, in turn, reinforced its commitment to equity by setting a goal to achieve 40% diverse leadership (managers and coordinators) — including diversity in gender, age, and sexual orientation — by revising selection processes and monitoring representation indicators.

Edge, in 2025, published content on its internal network regarding DE&I-related topics, in addition to specific communications encouraging participation in the self-declaration campaign to update gender identity records. Live streams and in-person meetings with the CEO were also held, focused on discussing the challenges and impacts of female leadership within the organization. As a result, Edge ended the period with 39% of women in leadership positions (directors, managers, and coordinators).



REPRESENTATION OF WOMEN IN LEADERSHIP POSITIONS

	COMPASS HOLDING	EDGE	COMGÁS	COMMIT	NECTA	SULGÁS	COMPAGAS
2023	39%	33%	44%	26%	38%	34%	-
2024	44%	41%	47%	26%	53%	37%	47%
2025	50%	39%	48%	18%	43%	50%	36%

Compass has public commitment to promoting diversity in leadership roles and the goal of achieving 50% diversity by 2030.



The mental health agenda gained even greater relevance in 2025, with structured programs designed to promote work-life balance.

HEALTH AND WELL-BEING

GRI 401-2, 403-3, 403-6

Health management is guided by rigorous protocols and aligned with industry best practices, ensuring safe and healthy environments. Companies invest in specific training on occupational safety, accident prevention, ergonomics, and mental health awareness, in addition to providing guidance and support channels for emergency situations. These actions help reduce risks, strengthen a culture of prevention, and promote quality of life.

The initiatives also include continuous monitoring of working conditions, prevention campaigns, periodic **health** exams, and educational programs aimed at **promoting physical and mental health**. Psychological support programs, incentives for physical activity, and nutritional counseling are also offered, reinforcing comprehensive care for employees.

All of the group's businesses sponsor road races as incentive to participation in sports, including **Compass** itself, which maintains the Go Runners Platform. In 2025, Compass and its businesses sponsored road race events, totaling 26 race participations and 313 employees mobilized by Compagas, Necta, Comgás, and Compass.

In addition, **Necta** launched a benefit to expand mental health support, providing employees with free access to therapy. Both **Edge** and **Compagas** also utilize the Wellhub platform, which offers employees access to gyms, studios, and apps for mental health, nutrition, and well-being. At **Sulgás**, care for health and well-being is reflected in incentives for sports, with reimbursement for physical activity.

At **Comgás**, mental health initiatives include psychological tele-counseling, awareness campaigns on emotional well-being, discussion groups, and stress-reduction activities. Policies on flexibility and self-care incentives have also been expanded, reinforcing a healthy and inclusive work environment capable of supporting employees in all aspects of their health.

With a focus on integrating and optimizing wellness initiatives, Comgás has a dedicated in-house health team. The bond of trust established between employees and the health team is evidenced by the more than 2,500 medical consultations made in 2025, enabling efficient guidance toward the various health benefits and programs offered by the Company. The Amigo Program provides support to employees, who, in addition to psychotherapy sessions, receive legal, financial, and social security guidance; the program served 100 people in 2025.

At **Sulgás**, this service is provided by the Acolher Program, a wellness and mental health assistance initiative, which, in 2025, conducted 13 consultations, while similar programs at **Necta, Compagas, and Edge** served 116, 145, and 52 employees, respectively.

OCCUPATIONAL SAFETY AND ASSET INTEGRITY

GRI 3-3, 203-1, 403-1, 403-2, 403-4, 403-5, 403-7, 413-2, SASB IF-GU-540A.4, EM-MD-540A.4

The safety of people and the integrity of assets are non-negotiable commitments for Compass and its subsidiaries. Across all companies, best practices are implemented to prevent accidents, protect lives, and ensure business continuity, in line with the highest national and international standards.

This integrated approach reflects the evolution toward an **increasingly uniform model**, based on structured management systems, rigorous protocols, and a preventive culture disseminated at all levels.

Among the common pillars, the following stand out:

- Integrated Management Systems (SSMA or QSMS), based on standards such as OHSAS 18001, ISO 31000, and national regulations, with periodic reviews, critical analysis, and annual action and communication plans;
- Risk Management Programs (RMP) and Emergency Action Plans (EAP), which include risk analysis, periodic inspections, and preventive and corrective measures to mitigate impacts on health, safety, and the environment;

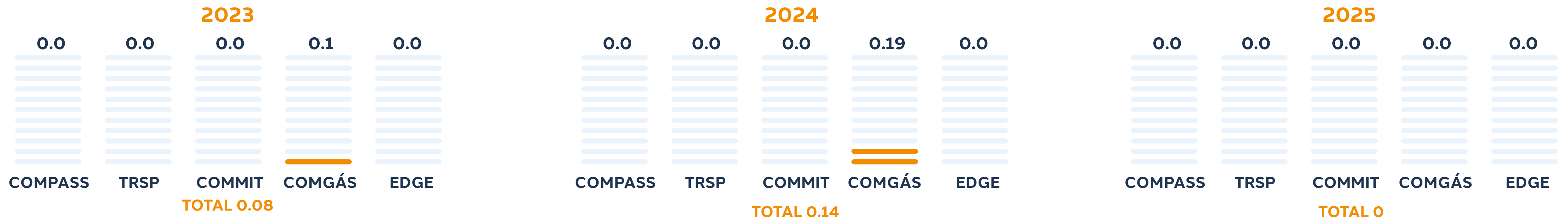
- Technological integration, with management platforms, real-time monitoring systems, risk mapping applications, and digital tools for managing indicators and incidents;
- Ongoing training and educational campaigns, including Sipat, mandatory orientation for new employees, specific training for critical activities, and visible leadership programs, reinforcing a culture of prevention.

Companies also share collaborative practices, such as internal forums, monthly safety meetings, and exchange of best practices between units. Governance of the issue is strengthened by committees and structures

that ensure strategic alignment and continuous improvement, involving leaders at all levels. In addition, plans to prevent damage to the network and joint actions with public agencies and partners reinforce safety in the value chain and contribute to the reduction of fugitive emissions.

In 2025, the Lost-Time Injury Frequency Rate (LTIF) was ZERO.

HISTORICAL TREND OF LOSS-TIME INJURY FREQUENCY RATE (LTIF)



Lost Time Incident Frequency (LTIF), calculated as the number of lost-time work-related accidents per 1,000,000 hours worked.

STRATEGIC HIGHLIGHTS IN OCCUPATIONAL SAFETY AND ASSET INTEGRITY

EMPRESA	STRATEGIC INITIATIVE	IMPACT
Comgás	Network Damage Prevention Program	Reduction of risks and fugitive emissions through educational campaigns with Comgás employees, partners, and third parties, totaling over 12,000 hours of training, in collaboration with public agencies and technological monitoring.
Necta	Asset Integrity Management Plan	Assessment of the maturity level of asset management. Structuring of a complete inventory of operational, distribution, and gas quality assets, and proposal of a risk- and reliability-based asset management strategy aligned with ISO 55001 and PAS 55 standards.
Sulgás	Network Damage Prevention Plan	Reduction of risks and fugitive emissions through educational campaigns, agreements with public agencies, and technological monitoring.
Compagas	Visible Leadership Program	700 inspections conducted by managers, engaging leadership and ensuring more than 672 hours without lost-time accidents, equivalent to 12 months without accidents.
Edge	Onebio Project with Artificial Intelligence	Smart monitoring and heat mapping, improving risk identification and raising prevention standards.



“TÔ DE OLHO” PROGRAM

Comgás reinforced its safety culture through a recurring program called “Tô de Olho” (I’m Watching) which encourages the reporting of unsafe behaviors and conditions for internal analysis and communication to teams, while third parties follow a mandatory reporting program audited internally. To enhance the educational aspect, the “Stories That Teach” initiative was launched, featuring illustrative videos about incidents and lessons learned. At Edge, a similar initiative was implemented under the name “Safe Vision,” receiving over 2,400 reports of deviations in the last cycle, including TRSP, Onebio, and the LD Celulose Autonomous Regasification Unit (UAR), all of which were evaluated internally.

INVESTMENT AND SOCIAL IMPACT

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

Compass remains committed to promoting sustainable development in the communities where it operates. Throughout its ESG journey, the group invests in structured **social impact** projects **aligned with its corporate purpose and the principles of inclusion and diversity**.

This work is focused on human, social, and economic development, strengthening ties with society and expanding opportunities for historically underrepresented groups.

To make these initiatives possible, Compass allocates direct and incentivized resources, maximizing the reach of projects in essential areas such as culture, sports, health, protection of children and the elderly, and inclusion of people with disabilities. This strategy amplifies the positive impact and reinforces the company's role as agent of social transformation, contributing to improved quality of life, income generation, and the building of more resilient communities.



COMPASS AND ITS BUSINESSES' SOCIAL ACTION GUIDELINES

OUR HIGHLIGHTS FOR THE PERIOD:



Since 2024, Comgás has been implementing a socio-environmental investment strategy structured around three pillars: productive inclusion, food security, and climate resilience. The company directs investments toward high-impact projects, utilizing tax incentive laws and strategic partnerships to promote human development, income generation, and social inclusion. In 2025, approximately R\$ 18 million was invested in culture, sports, health, and education initiatives, directly benefiting more than 8,300 people and indirectly benefiting around 83,000.



OUR HIGHLIGHTS FOR THE PERIOD:



In 2025, Necta advanced the structuring of its social initiatives by strengthening governance for selection, monitoring, and evaluation of projects, ensuring alignment with corporate strategy, the brand, and ESG principles. The initiatives prioritize education, culture, sports, volunteering, and community participation, with a focus on positive impact, continuous dialogue with stakeholders, and strengthening the regions where the company operates, encouraging actions integrated into the supported projects that expand the initiatives' reach and strengthen employee engagement.



OUR HIGHLIGHTS FOR THE PERIOD:



In 2025, Sulgás directed its social investments toward initiatives aligned with professional training, social inclusion, and cultural preservation, with a strong connection to the needs of Rio Grande do Sul, following the extreme events of 2024. More than R\$ 6.3 million was invested in cultural, sports, and social initiatives through federal and state incentive laws, and approximately R\$ 1 million in direct sponsorship of vocational training and regional development projects.



OUR HIGHLIGHTS FOR THE PERIOD:



In 2025, Compagas expanded its social initiatives through the implementation of projects supported by state and federal governments, allocating resources to culture, sports, health, and inclusion. For the first time, the company participated in the state programs Profice and Proesporte and maintained its social investments through federal laws. In total, more than R\$ 1.2 million was allocated to 16 projects across the state of Paraná.



OUR HIGHLIGHTS FOR THE PERIOD:

EDGE

In 2025, Edge focused its social investments on initiatives aligned with environmental protection, strengthening of traditional communities, and social inclusion, with a strong connection to the areas impacted by its operations. These initiatives prioritize community empowerment, environmental education, appreciation of local culture, and support for children and youth — both for personal and professional growth as well as health and well-being — expanding the positive impact and strengthening relationships with coastal communities in Baixada Santista region.



SERVICE QUALITY

GRI 2-29



Companies controlled by Compass have a structured set of mechanisms for listening, monitoring, and continuous improvement, focusing on the customer experience, operational reliability, and process efficiency. This approach combines quantitative indicators, such as satisfaction surveys and performance metrics, with qualitative tools for ongoing dialogue, enabling a comprehensive understanding of user perceptions and the rapid incorporation of learnings into management.

Compass and its businesses also maintain formal and accessible communication channels, including call centers, ombudsman offices, digital channels, “contact us” pages, and ethics channels, which enable the recording, analysis, and systematic handling of feedback from customers and other stakeholders. The growing use of digital solutions and Artificial Intelligence in these channels has expanded the capacity for data analysis, the identification of recurring patterns, and the prioritization of corrective actions, contributing to the continuous improvement of services, communication, and internal processes.

Quality management is also supported by the promotion of a customer-centric culture, reinforcing that the user experience is a responsibility shared across the entire organization. Active listening forums, recurring indicator analyses, and internal engagement programs enable us to align operational decisions, investments, and innovation with

customer expectations, strengthening trust, transparency, and efficiency in service delivery.

In the 2025 cycle, this model materialized in various initiatives. For example, at **Comgás**, we co-lead the transformation with teams of Data, Analytics, and AI Excellence, training in digital technologies, and the development of new ways of working to create digitized workflows and data-driven decisions. In 2025, Comgás’s NPS score reached a consolidated indicator of 68, driven primarily by the company’s customer service and billing processes. On digital channels, the NPS reached 70, with a special mention for Cris, the chatbot available on our website, which recorded a score of 78. For voice-based customer service, the result was 59, indicating opportunities for improvement in the experience of more complex interactions.

Another example comes from **Compagas**, which used the Net Promoter Score (NPS) as central tool for evaluating the customer experience. In 2025, the company conducted a survey with 1,749 customers (5% of the base), achieving NPS of 51. The initiative was complemented by the Guardians of the Flame program, which promoted biweekly forums for active listening and collaboration, with the goal of spreading a customer-centric culture across all areas of the company. This initiative, combined with customer-centric service, directly contributed to increase in user satisfaction and, consequently, the company’s rating on Reclame Aqui, rising from 5.7 to 9 throughout 2025.

During the year, **Necta** consolidated the digitization of its customer service, with 50% of interactions taking place through digital channels, reducing the call center’s share from 87% to 47% over the course of the year and increasing operational efficiency. The Satisfaction Survey, conducted with over 1,000 customers from residential, commercial, and industrial segments, recorded a consolidated NPS of 74, with low detractor rate (between 1.7% and 5.6%), reflecting greater problem-solving ability, quality, and trust in the services provided

At **Sulgás**, the customer experience is guided by an increasingly structured and data-driven approach, combining technological advancements with active listening throughout the customer journey. In 2025, the company recorded an NPS of 63 in the transactional survey (sales and calls) and 68 in the relational survey, highlighting customers’ positive perceptions both during interactions and in the ongoing relationship. These results reflect the evolution of customer service journeys, with greater efficiency, quality in customer interactions, and responsiveness to customer needs. **Edge** made progress in mapping customer satisfaction throughout the entire relationship journey and promoted engagement and recognition initiatives, such as Customer Day, strengthening the bond with its customer base and its culture of partnership.

PROMOTING A BROAD, TRANSPARENT, AND COMPETITIVE GAS MARKET

EXPANSION OF NATURAL GAS

CORPORATE GOVERNANCE

SUSTAINABILITY IN THE VALUE CHAIN

CORPORATE INTEGRITY

INNOVATION





EXPANSION OF NATURAL GAS

The dynamics surrounding energy consumption are undergoing a profound transformation worldwide, driven primarily by the rapid growth projected for the coming decades. According to the International Energy Agency (IEA), global energy demand has been increasing at a rate exceeding 4% per year, driven by the digitalization of the economy, the electrification of end uses, and the rapid expansion of artificial intelligence and data centers². It is estimated that the global energy consumption of these processing centers will more than double by 2030, reaching between 900 and 1,000 TWh/year³.

The evolution resulting from the expansion of energy supply presents us with new paradigms. We are called upon to shift from the concept of energy transition to that of energy addition, which we now understand as essential

condition for sustaining global economic and technological growth.

In this new scenario, natural gas plays a strategic role in the global energy mix due to its lower emissions intensity compared to other fossil fuels and its operational flexibility and reliability, which ensure the stability of electrical systems, compensate for the intermittency of renewable sources, and meet peak demand. In this context, the integration of natural gas with renewable sources gains relevance for the progressive decarbonization of the energy mix⁴.

This reality places Brazil in a strategic position regarding the supply of renewable energy by integrating biomethane into the existing gas infrastructure. This is because the country has potential for biomethane production estimated

at over 40 billion m³ per year. Furthermore, natural gas occupies central position on the agenda of energy security, industrial competitiveness, and transition to low-carbon economy.

The regulatory reforms introduced by the New Gas Law and the expansion of the free market —projected to account for approximately 13 million m³/day in 2025 — have created conditions for greater competition, economic efficiency, and attraction of investment⁵. In addition to the Fuel of the Future Program (2024), which sets decarbonization targets for the natural gas market and establishes the Biomethane Guarantee of Origin Certificate (CJOB)⁶.

**In 2025, 36%
of the volume
delivered by our
distributors went
to the open market.**

2. International Energy Agency (IEA). Energy and AI – Electricity demand from data centers, AI, and crypto-assets. <https://www.iea.org/reports/energy-and-ai>

3. International Energy Agency (IEA). World Energy Outlook – chapters on natural gas, flexibility, and CCS. <https://www.iea.org/reports/world-energy-outlook-2024>

4. Energy Research Company (EPE); ABiogás; CIBiogás. Technical Potential for Biogas and Biomethane Production in Brazil. <https://www.epe.gov.br/pt/publicacoes-dados-abertos/publicacoes>
<https://abiogas.org.br/estudos/>

5. National Agency of Petroleum, Natural Gas, and Biofuels (ANP). Brazilian Statistical Yearbook of Petroleum, Natural Gas, and Biofuels 2025 – data on natural gas sales and the free market. <https://www.gov.br/anp/pt-br/centrais-de-conteudo/publicacoes/anuario-estatistico>

6. Brazil. Law No. 14,993/2024 – Fuel of the Future Program and regulations for the Biomethane Certificate of Origin (CJOB). https://www.planalto.gov.br/ccivil_03/_ato2023-2026/2024/lei/L14993.htm
<https://www.gov.br/anp/pt-br/assuntos/biocombustiveis/biometan>

MARKETING & SERVICES

Edge is committed to stimulating the free market, with a mission to drive openness, competitiveness, and the development of this business environment in Brazil, offering integrated supply solutions with greater flexibility, competitiveness, and security.

Its business model combines strategic infrastructure assets, on-grid and off-grid logistics, and a diversified origination portfolio, positioning the company as pioneer in the consolidation of this market. São Paulo Regasification Terminal (TRSP), operated by Edge, expands supply flexibility and source diversification, while the origination, commercialization, and integration of new molecules, such as biomethane, strengthen market liquidity and optionality.

The company renewed contracts with its existing customers and expanded its market reach by signing new customers across nine states, bringing greater competitiveness to the gas market.

DISTRIBUTION

In the gas distribution segment, **Comgás** reaffirms its position as a key player in Brazil's energy transition, consolidating its status as the country's largest natural gas distributor. With over 24,000 kilometers of underground pipeline network and approximately 2.8 million customers served, it has expanded access to safe, efficient, and sustainable energy, contributing to the economic and social development of the state of São Paulo.

Energy security is ensured by contingency protocols and strengthened operations, prepared to address new scenarios. The ongoing adoption of technology — such as digitization of the gas pipeline network with investments of R\$ 26.5 million —

enables real-time monitoring, enhancing the system's reliability. R\$ 416 million was invested in infrastructure to strengthen the resilience of the distribution network and ensure continuous supply. In addition, the company integrated biomethane into the energy mix with investments of R\$ 20.3 million in infrastructure, expanding service to new neighborhoods and cities.

The incorporation of biomethane into natural gas strengthens the business's sustainability and generates revenue opportunities. Supported by a solid policy of cash generation and return on investment, regulatory stability, and the continuous growth of the customer base in the residential, commercial, and industrial segments, the company operates under a concession contract through 2049. With clear goals for network expansion and modernization, and reduction in operating costs, Comgás demonstrates resilience and adaptability in the face of challenging economic scenarios.

Necta acts as a key player in the expansion of natural gas and biomethane into the interior of the state of São Paulo, supported by cumulative investments of approximately R\$ 1.4 billion since the start of the concession. In the last cycle, the company expanded its distribution infrastructure to serve the industrial, commercial, and residential segments, as well as CNG refueling stations, supporting essential sectors of the regional economy. In 2025, a key development will be the expansion of the network in Presidente Prudente, with installation of over 40 km of distribution pipelines dedicated exclusively to biomethane supply, reinforcing the commitment to reducing emissions, in addition to maintaining continuous and safe service in the other municipalities served.





Regulated by São Paulo State Public Services Regulatory Agency (Artesp), Necta actively participates in public consultations and sectoral debates, contributing to the improvement of the regulatory framework, including issues related to the free gas market. In 2025, the company invested R\$ 48.4 million in infrastructure, resulting in the construction of nearly 100 additional kilometers of network, strengthening the regional market's reach and competitiveness.

In 2025, **Sulgás** maintained significant investments in Rio Grande do Sul totaling approximately R\$ 93 million. Sustainable infrastructure expansion, connecting over 9,000 new customers, and customer service are among the actions taken to fulfill the company's purpose, directly contributing to the state's development. These operations generate significant economic impacts by promoting access to more efficient and lower-emission energy source, thereby strengthening the state's industrial competitiveness. The company also contributes to infrastructure deployment and logistics improvements in the municipalities it serves, with positive effects on regional development and quality of life.

During this period, the company marked four years since privatization, a period marked by

profound structural transformations in strategy, organization, operational bases, and business models. The consolidation of regulatory stability created the conditions for the start of a new growth cycle beginning in 2026, with an investment plan through 2030. In recent years, environmental, social, and governance initiatives have gained strength, featuring a cross-functional model, high leadership engagement, and advances in organizational culture, including the incorporation of specialized expertise in technology and information security.

Compagas, meanwhile, plays a strategic role in the socioeconomic development of Paraná, contributing to the diversification of the energy mix, security of supply, and the strengthening of industrial competitiveness. Its operations promote direct and indirect benefits, such as job and income generation, improved urban mobility, and reduction in emissions associated with road fuel transportation.

In 2025, the company maintained consistent operational performance, with average daily distribution exceeding historical levels and, in July, setting a record of over 3 million m³ distributed in a single day. This result reflects high levels of reliability and uninterrupted service to customers, reinforcing the strength

of operations and market confidence.

Network expansion continued at a rapid pace, with the connection of over 7,000 new customers and the installation of 50 new kilometers of gas pipeline network, in addition to expanding the company's presence in strategic regions of the state. Of particular note is the start of operations for local networks in Londrina and Cambé, with biomethane supply beginning in November 2025. The year was also marked by the consolidation of the free gas market in Paraná, and six active contracts with large consumers represent a significant portion of the distributed volume.

At the same time, 2025 marked the first year of the new concession, valid through 2054, characterized by a cycle of stabilization and adaptation to the new contractual framework. In this context, the company strengthened its relationship with the state regulatory agency through the determination and approval of contractual obligations, including investments, tariff policy, Capex, Opex, and technical programs, thereby consolidating a stable regulatory environment conducive to expansion.



We made progress on the transparency agenda, with internal preparations for disclosure in accordance with ISSB (International Sustainability Standards Board) – IFRS S1 and S2 international standards.

CORPORATE GOVERNANCE

In 2025, Compass deepened its integrated approach to governance and risk management, coordinating legal, regulatory, compliance, and data privacy efforts. This expanded model strengthened the company's ability to anticipate emerging risks, ensure regulatory compliance, and sustain its growth strategy in a rapidly changing institutional and technological environment.

The compliance agenda evolved into a predominantly preventive model, with expanded use of automated background check and third-party assessment tools, reducing integrity, reputational, and image risks. This maturation established Compass as internal benchmark for compliance practices.

In the area of privacy and data protection, the company made progress in embedding the General Data Protection Law (LGPD) as integral part of the corporate culture. Digital literacy initiatives were intensified through training and recurring campaigns, covering all levels of the organization. Benchmarks against critical sectors, such as finance and healthcare, contributed to strengthening

information security practices, mitigating data breach risks, and reinforcing the governance of sensitive information.

The company also has a **Risk Management Policy**. The Internal Audit, Risk, and Internal Controls departments are responsible for fostering a culture of internal controls, mapping business-inherent risks, assisting in the implementation of action plans, and reporting risk management results to the management.

Corporate governance has also undergone structural adjustments to support the expansion cycle, preserving decision-making agility without sacrificing transparency or control. This initiative included strengthening governance bodies, reviewing internal workflows, and preparing for future regulatory changes, with a focus on maintaining the license to operate, protecting the company's reputation, and ensuring business continuity.

GOVERNANCE STRUCTURE

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

At Compass, the Board of Directors (BOD) is the body responsible for defining the general direction of the company's business, deliberating on and supervising its impacts and those of its subsidiaries on the environment and society, defining strategy, and ensuring alignment of policies and best practices among group companies.

The composition of the BOD complies with a Directors' Nomination Policy, which establishes guidelines for the nomination of its members, in accordance with the requirements set forth in the Brazilian Corporation Law and CVM regulations. The board meets ordinarily four times a year to approve the quarterly financial statements, review relevant matters that occurred during the quarter, and discuss the forecast for the next quarter.

Compass counts on internal committees that advise the Board of Directors: Audit; Ethics; People and Compensation; Strategy and Finance; Operations and Risk; and Sustainability. Compass and its subsidiaries also adopt policies, strategies, actions, and projects aimed at the sustainable development of the business, in line with the **Corporate Sustainability Policy**.



ESG GOVERNANCE

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

Compass's ESG governance is structured around the Sustainability Policy, which defines principles, guidelines, and responsibilities for incorporating environmental, social, and governance issues into business management, both at the holding company and its subsidiaries. This policy is aligned with recognized national and international standards, including the United Nations Global Compact, the UN Guiding Principles on Business and Human Rights, the Sustainable Development Goals (SDGs), ISO 26000, and ABNT PR 2030 – Environmental, Social, and Governance. These themes are integrated across the board through the company's ESG Strategy.

In line with this framework, Compass and its subsidiaries adopt policies, strategies, actions, and projects focused on sustainable development and generation of long-term value. As a tool for transparency and accountability, the company publishes an annual Sustainability Report, prepared in accordance with the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB) guidelines. The report is approved by the Sustainability Committee and made available to the public through the company's website and the official channels of the Brazilian Securities and Exchange Commission (CVM).

According to the Bylaws, the Board of Directors is responsible for establishing the general direction of the business, as well as approving work plans, annual budgets, investment plans, and expansion programs. As a collegiate body, the Board deliberates on Capex and Opex, including investments related to the ESG agenda, such as biomethane projects and financial instruments linked to sustainability commitments.

Among these commitments, key goals include expanding distributed biomethane by 2030 and advancing diversity in leadership positions, reinforcing the integration between corporate strategy, capital allocation, and ESG performance.

▶ FIRST ESG DEBENTURE ISSUE IN THE NATURAL GAS SECTOR

The securities have a seven-year term, and the debenture yield is 100% of the CDI plus a spread of 1.55% per year. This yield already includes an incentive of 0.2500% per year, linked to two ESG targets.

GOAL 1

Lead the distribution of gas from renewable sources in Brazil (thousand m³/day of biomethane)

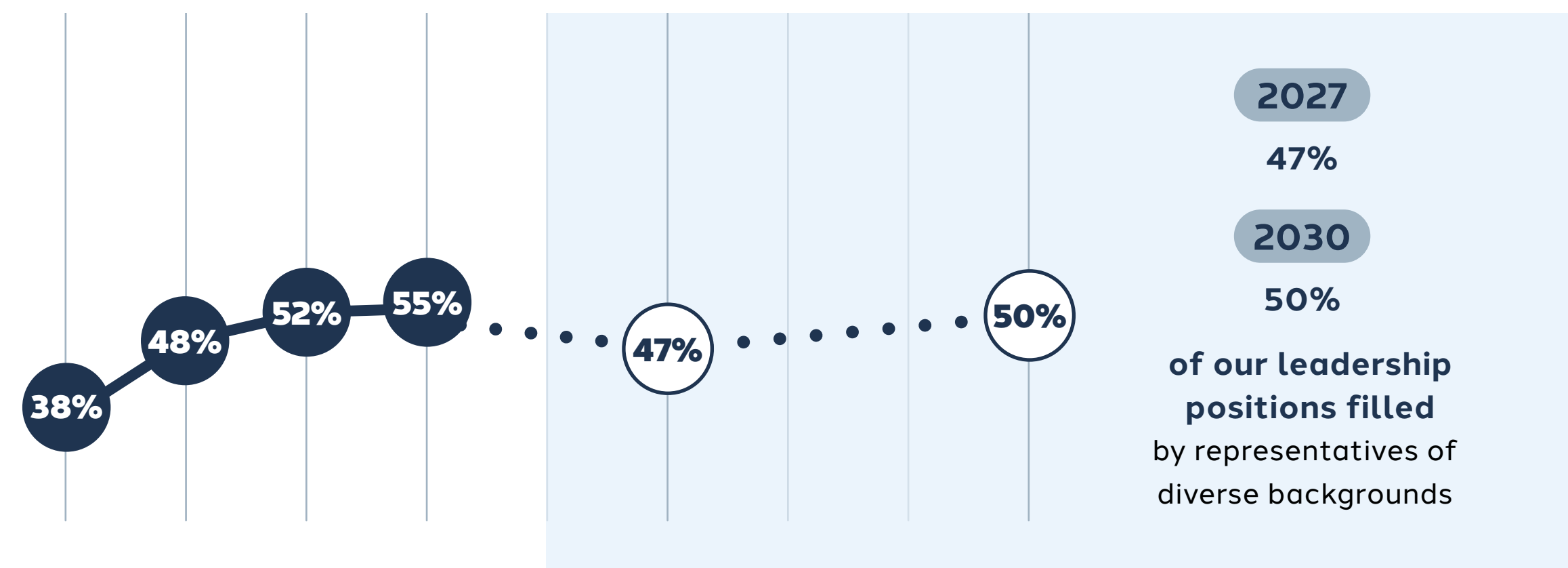


2027
Reach 250,000 m³/day

2030
Reach 500,000 m³/day of distributed biomethane

GOAL 2

Diversity in leadership positions (% of leadership positions held by representatives of diverse groups⁸)



2027
47%

2030
50% of our leadership positions filled by representatives of diverse backgrounds

7. Women and men, self-identified Black people (Black or Brown), people with disabilities, representatives of the LGBTQIAPN+ community, and age diversity (considering those aged 60 or older).

8. Women and men; self-identified Black people (Black or Brown); people with disabilities; representatives of the LGBTQIAPN+ community; and age diversity (considering those aged 60 or older).

COMMITTEE FUNCTIONS

The Sustainability Committee is an advisory body, linked to and reporting to the Board of Directors. Its responsibilities include drafting and approving the Committee's annual work plan, monitoring the corporate risk map, and proposing improvements to mitigation plans, as well as tracking the sustainable development agenda, with special attention to the communities where the company operates.

Additionally, the Committee monitors the progress of the ESG strategy and commitments, reporting quarterly to the Board of Directors. The period was marked by in-depth strategic discussions and systematic monitoring of the ESG scorecard (performance indicators). Progress was also made on the transparency agenda, with internal preparations for disclosure in accordance with ISSB (International Sustainability Standards Board) – IFRS S1 and S2 international standards.

EXECUTIVE LEVEL

At the executive level, ESG governance is led by the Vice President of Institutional Relations, Communication, and Sustainability, who reports directly to the CEO. This executive is responsible for identifying, managing, and monitoring the public commitments made by the company, as well as coordinating the Sustainability Committee, which advises the Board of Directors. Their responsibilities include approval of the ESG scorecard, leadership in the Sustainability Report preparation process, and overseeing the auditing and verification of disclosed information.

The Vice President of Institutional Relations, Communication, and Sustainability continuously monitors the implementation of ESG commitments through periodic meetings with the working group (WG) responsible for executing actions across functional areas and different business units, ensuring strategic alignment, consistency in implementation, and the effective integration of the ESG agenda into corporate management.



Sustainability management at Compass is structured around an integrated model between the holding company and the business units, which ensures strategic alignment, consistency in implementation, and generation of synergies. This model is implemented through bimonthly working groups, which bring together sustainability representatives from

all companies in the portfolio to develop guidelines, monitor priority agendas, and share best practices. In between, individual meetings are held with each business unit, allowing for in-depth discussion of specific topics, support for the execution of initiatives, and addressing operational challenges.



INTERNAL CONTROLS AND RISK MANAGEMENT

In 2025, Compass made progress in strengthening its corporate governance, focusing on the robustness of internal controls, the maturity of risk management, and integration across departments and systems. The company has been improving its control processes and tools to ensure greater security and transparency of information, in line with best market practices.

The periodic review of risk matrices and the refinement of action plans ensure that mitigation measures are applied in proportion to the criticality of the identified risks.

Integration among technical, regulatory, commercial, and sustainability departments has contributed to risk management by ensuring consistency between planning, investments, and operational execution. In 2025, this model supported the expansion of the pipeline network and the implementation of biomethane, reducing regulatory, implementation, and supply risks. In the context of climate change, the company began to consider, in a more systematic manner, transition risks associated with changes in consumer behavior, evolution of public policies, and lower-carbon energy incentives, aligning its strategic positioning with the adaptation needs of customers and energy-intensive sectors.

Periodic assessments of the effectiveness of controls, training programs, and awareness initiatives reinforce the culture of integrity, expand shared responsibility, and contribute to more robust and resilient control environments. In the 2025 cycle, these principles were reflected in concrete advances within the companies.

Necta enhanced the maturity of its governance through the implementation of the ESG Committee and a high degree of internal control effectiveness, in addition to initiatives aimed at disseminating compliance concepts and requirements. **Comgás** has formal Corporate Risk Management and Internal Controls process, which is continuously improved and integrated into the Company's governance, and demonstrated significant progress in maturity in 2025. This progress was marked by the strengthening of systematic and cross-function of risks by senior leadership and the board of directors, with a clear definition of responsibilities for handling and monitoring, reinforcing management and transparency, and supporting strategic decision-making. Additionally, the company's internal control environment, supported by more structured, integrated practices aligned with best market practices, increased the reliability of critical processes and resulted in

the highest effectiveness rating for controls evaluated and assured by a third party, reinforcing the Company's commitment to risk mitigation, regulatory compliance, information transparency, and business sustainability.

Sulgás enhanced the maturity of its governance through the implementation of an integrated ESG management platform, high levels of internal control effectiveness, and structured compliance training initiatives. **Compagas** made progress in the integration and modernization of corporate processes, increasing efficiency, standardization, and control.

Edge consolidated the evolution of its internal controls and compliance environment, formalizing processes, fully training its employees through a year-round series of integrity courses, and strengthening alignment with best practices in governance and risk management.



REMUNERATION PRACTICES

GRI 2-19, 2-20

Compass adopts a compensation policy aimed at attracting, developing, and retaining qualified professionals, ensuring a competitive market position and alignment with the business's strategic objectives. The determination of individual compensation begins with a recommendation from the People Committee, based on market practices identified through periodic surveys conducted by specialized consulting firms, focusing on companies of comparable size and complexity.

Based on these recommendations, the total compensation amount is reviewed and approved by the Board of Directors (BD) and subsequently submitted for approval by the Annual General Meeting, ensuring a formal, transparent process in compliance with best corporate governance practices. The Compensation Policy, approved by the Board of Directors, is available for public consultation on the official channels of the Brazilian Securities and Exchange Commission (CVM) and on the company's institutional website..

REMUNERATION OF THE BOARD OF DIRECTORS AND EXECUTIVES

The compensation of the Statutory Board of Directors is determined in accordance with the Compensation Policy approved by the Board of Directors, through a structured procedure that comprehensively considers costs, risks, and responsibilities associated with the duties performed. Executive compensation is decided collectively by the People Committee and reported to the Board of Directors, ensuring consistency, balance, and strategic alignment.

The fixed component of executive compensation is established based on the level of complexity and the responsibilities inherent in the positions, in comparison with market practices of companies of equivalent size and scope. The policy also includes short- and long-term variable compensation mechanisms linked to performance and the results set forth in the company's strategic and business plans.

Within the scope of short-term variable compensation, individual performance indicators are considered that combine financial targets with criteria related to sustainability (ESG), the execution of strategic projects, as well as behaviors and attitudes aligned with the organizational culture, and commitment to people development and succession planning, reinforcing the connection of performance, value creation, and business sustainability.

SUSTAINABILITY IN THE VALUE CHAIN

GRI 3-3

Integrating sustainability into value chain management is a strategic pillar for mitigating risks, generating shared value, and strengthening corporate governance. The approach adopted by companies seeks to ensure that suppliers and partners operate ethically, safely, and responsibly, in alignment with environmental, social, and governance principles, thereby promoting transparency, regulatory compliance, and consistent performance throughout the supply chain.

Value chain management practices are structured around the **incorporation of ESG criteria into the processes of procurement**, contracting, approval, monitoring, and evaluation of supplier performance. Internal standards, codes of conduct, corporate policies, and recognized benchmarks guide the selection and monitoring of partners, encouraging reduction of socio-environmental impacts, development of local suppliers, prevention of incidents, and continuous improvement of the quality, safety, and integrity of operations.

Supply chain engagement is reinforced through tools for ongoing dialogue, training, recognition, and the growing use of digital solutions.

Structured assessment programs, indicator dashboards, scorecards, and digital platforms enhance traceability, reliability of information, and decision-making capacity, while promoting greater alignment of expectations, performance, and commitments made. This model helps raise governance standards, strengthen long-term relationships, and consolidate a culture of shared responsibility in generating sustainable value.

In the 2025 cycle, these guidelines materialized into relevant initiatives within the companies. **Sulgás** made progress in structuring sustainable supplier management by revising and updating its procurement standards in accordance with ABNT NBR ISO 20400, implementing partner evaluation and recognition programs, and launching a digital portal focused on transparency and supply chain engagement. Supply Day reached its third edition during the period, with 50 participating partners, awarding those who stood out the most and recognizing those who demonstrated ESG actions. On that occasion, the company integrated the Excellence Program, which measures the performance of direct suppliers on a monthly basis, as well as Sulgás Top Partners Program,

which analyzes the performance of indirect suppliers every six months.

Comgás' Sustainable Procurement Program has been consolidated by structurally incorporating ESG criteria into every stage of the procurement journey, from qualification to continuous monitoring of suppliers. The initiative strengthens supply chain governance, improves risk management, and expands the generation of shared value for the organization and society. This approach is complemented by the Supplier Management Excellence Program, which raises standards of performance, compliance, and social and environmental responsibility, and by integration with the company's social impact initiatives. In this context, the program also promotes employment opportunities for professionals trained in social programs supported by Comgás, contributing to productive inclusion and positive transformation of the lives of the beneficiaries.

Compagas counts on Supplier Approval Processes, incorporated into its Compliance Program, through which Third-Party Due Diligence is conducted to assess reputational

and integrity risks across various public databases, including the mapping of the involvement of contracted companies and their executives in potential crimes of corruption, bribery, undue advantage, money laundering, or administrative impropriety. Necta has strengthened the oversight and development of its contractors through the standardization of Safety, Environment, and Health requirements; the creation of indicator-based assessment tools; and the dissemination of safety values and practices among outsourced teams.

Edge adopts structured supplier approval processes, integrated into its Compliance Program, through which it conducts third-party due diligence. This analysis includes the verification, across various public databases, of reputational and integrity risks, including investigation of any involvement of contracted companies and their managers in practices such as corruption, bribery, the granting of undue advantages, money laundering, or acts of administrative impropriety.

CORPORATE INTEGRITY

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



Compass structures its corporate integrity through a robust set of policies, standards, and procedures aimed at promoting an ethical, transparent culture that complies with applicable legislation. This framework is periodically reviewed and approved by the Board of Directors, widely disseminated to employees, and made available for public consultation through institutional channels.

The dissemination of the culture of integrity is reinforced by ongoing training and communication programs, including training sessions, internal campaigns, and events aimed at strengthening organizational values, both at the holding company and its subsidiaries. These initiatives seek to ensure that employees and partners understand and incorporate ethical principles into their daily activities and business relationships.

Integrity management extends to the value chain through structured third-party assessment and due diligence procedures, conducted before and during the term of contracts. The objective is to establish and maintain business relationships with partners who share equivalent standards of ethical conduct, legal compliance, and social and environmental responsibility, thereby mitigating reputational and operational risks.

The main compliance risks are associated with non-compliance with federal, state, and municipal laws and regulations, as well as regulatory agency standards and internal policies. These risks are identified and monitored on an ongoing basis through relationships with customers, regulatory bodies, governments, financial institutions, industry associations, and contracted companies, and are integrated into the governance and risk management system.

The company maintains an independent and confidential Ethics Channel, accessible to employees, suppliers, and other stakeholders, designed to receive reports, communications of non-compliance, or requests for guidance on ethical conduct. Submissions are analyzed impartially and, when applicable, result in internal investigations conducted with technical rigor and confidentiality, which may lead to disciplinary, corrective, or process improvement measures.

Additionally, in business operations, the Ombudsman's Office serves as a second-level point of contact for the external public, receiving criticism, praise, complaints, and suggestions related to service delivery and the relationship with the company, ensuring impartial treatment, appropriate mediation, and consistent responses to requests.

Within the subsidiaries, specific programs reinforce this structure. **Comgás** maintains a solid and structured Compliance Program, supported by ongoing training, communication, and awareness initiatives, as a pillar of corporate governance and integrated risk management. In this context, it holds an annual Compliance Week, in-person initiative that visits all units and shifts, fostering closer ties with people, departments, and operations. The initiative is open to participation by third parties involved in our operations, expanding engagement across the value chain and strengthening responsible and sustainable practices.

In 2025, both Necta and Sulgás promoted the Compliance Month. At **Sulgás**, the campaign's theme was "Our attitude, our ethics, our energy" and focused on knowledge, behavior, and purpose through activities and learning sessions, aiming to reinforce ethical values and consolidate internal practices of transparency and governance.

At **Necta**, the program dedicated to raising employee awareness included lectures on preventing and combating harassment, responsible use of artificial intelligence, institutional relations with public agencies, and the General Data Protection Law (LGPD), as well as training sessions for suppliers, reinforcing expectations regarding conduct, compliance requirements, and alignment with the company's internal policies.

Throughout 2025, **Compagas** also carried out ongoing communication initiatives and training programs focused on ethics, compliance, and measures to prevent and combat corruption, including an entire month (November) dedicated to the topic of compliance. This initiative addressed topics such as digital best practices, responsible use of technology, fraud prevention and detection, information security incident simulations, integrity, and the promotion of a harassment-free workplace, as well as ethical relations with government agencies, diversity, and inclusion. During the year, 77% of

employees participated in specific training on ethics and integrity, while 100% were reached by communication initiatives, expanding the reach and engagement around the topic.

Edge, meanwhile, established its Compliance Program in 2025 under leadership of the Legal Department and supervision of the Ethics Committee and the Board of Directors, including training related to Integrity Policies and the Code of Conduct, as well as training focused on Competition Compliance directed at the Commercial and Market Intelligence areas. Its Compliance Program includes an Ethics Hotline, operated by an independent firm, with a qualified team to conduct internal investigations, third-party due diligence, and integrated risk management — pillars that strengthen governance and compliance across all its operations.



INNOVATION

Innovation is a strategic driver for business evolution, operational safety, and resilience in the face of technological, regulatory, and climate-related transformations. The initiatives implemented combine intensive data usage, process digitization, automation, artificial intelligence, and proprietary solutions, with a focus on the continuous improvement of efficiency, operational reliability, and the experience of customers and other stakeholders.

The adoption of analytical and predictive technologies has enabled us to anticipate risks, optimize operational decisions, and reduce losses, while expanding our ability to respond to critical events and uncertainty.

Innovation has also been directed toward adapting to climate change and strengthening operational resilience. The modernization of assets, the use of more robust equipment, and the enhancement of territorial and operational intelligence expand the capacity for service continuity in adverse situations, in addition to supporting energy transition and reduction of environmental impacts. At the same time, advances in cybersecurity and information protection reinforce the reliability of digital environments and the integrity of strategic data.

The Information Technology area has been structuring an integrated approach that connects innovation, data privacy, and sustainability practices. The principles guiding this agenda include circular economy applied to the equipment lifecycle, prioritized use of cloud infrastructure — avoiding the need for physical data centers — and measures that contribute to indirect reduction in energy consumption. These initiatives are reflected in solutions already adopted, such as electronic signatures, fully digital storage and collaboration, and processes that eliminate the need for physical materials, reinforcing IT governance aligned with efficiency and environmental responsibility.

In addition, Compass has been expanding its innovation ecosystem to strengthen process automation, with a focus on projects under development that use artificial intelligence to increase efficiency, accuracy, and integrity of internal controls and access to corporate information.



Even in their early stages, these initiatives already represent a clear course of action focused on continuous modernization and digitization, reinforcing Compass's commitment to technological practices that support long-term security, reliability, and sustainability.

In the 2025 cycle, these guidelines materialized into significant initiatives within the companies. **Comgás** advanced in the use of analytics and artificial intelligence for predicting and preventing damage to the network, expanding the use of historical data, smart monitoring, and safety devices that reduce the risk of leaks. In addition, it continued to invest in transforming the way it interacts with its customers, deploying smart meters to over 160,000 customers and offering the benefits of remote meter reading.

Sulgás's highlight was the development of solutions focused on operational resilience in flood-prone areas, through

modernization of critical equipment, georeferencing of assets, and implementation of a proprietary demand forecasting system based on machine learning, recognized as a technological asset.

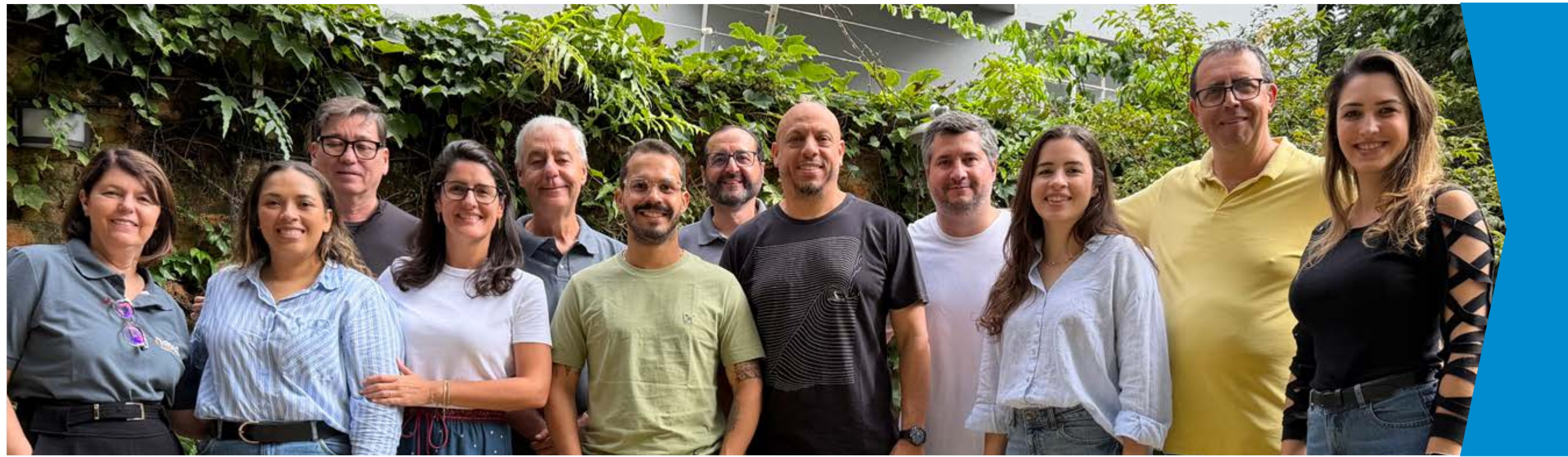
In 2025, **Necta** developed a river convoy powered by a diesel–natural gas blend, approved by the Brazilian Navy and proven to be technically and economically viable, reducing costs and expanding the potential for gas use in waterway transportation. The company advanced its digital transformation by digitizing work orders and enhancing digital channels, thereby increasing efficiency and service quality. It also strengthened its cybersecurity by implementing data loss prevention and vulnerability management solutions. In addition, it delivered georeferencing solutions that incorporated geospatial intelligence into the business, improving decision-making, asset management, and risk mitigation.

At **Compagas**, the promotion of the digital transformation of the customer experience

occurred through new self-service channels; the company advanced in commercial digitization and data governance through CRM (Customer Relationship Management) systems, geospatial solutions, and integration with the cybersecurity framework.

Edge strengthened market intelligence with analytical tools that consolidate strategic data on supply, demand, and prices, support commercial decision-making, supply diversification, and competitive strategies in the natural gas and biomethane markets. At TRSP, a methane gas leak detection camera installed in the terminal's custody transfer area (ETC) enables agile monitoring that immediately identifies and notifies gas leaks, reducing the risk of damage. During the construction of Onebio, Edge utilized artificial intelligence in cameras distributed at strategic locations on the construction site for daily accident monitoring, including supplier training and the development of control applications.

Finally, Compass's participation in HackaEnergy deserves special mention. This initiative by Etic–Poli USP (Training Center for Energy Transition) brought together students from different units of the University of São Paulo in its first edition to develop solutions applicable to the gas and energy sector. The projects were evaluated for innovation, impact, and feasibility, resulting in proposals focused on supply of certified renewable energy, creation of unified smart meters, and customization of services in the free market for natural gas. The winning project presented a B2B digital platform to automate the procurement of natural gas in the free market, reinforcing the potential for digitalization and efficiency in the sector.



NEXO – CENTER FOR OPERATIONAL EXCELLENCE

Created in 2025, NExO (Center for Operational Excellence) is part of Compass's gas business platform and is tasked with strategically enabling synergy among its gas distribution companies, driving efficiency and business growth through expertise, technologies, and generation of collective intelligence.

Structured as a transformation program, it focuses on standardizing processes, systematically incorporating technological innovation, and consistently increasing operational efficiency.

It is an initiative that promotes the use of market intelligence in internal dynamics and collective learning. The initiative seeks to

capture synergies, reduce complexities, and promote greater integration among local distribution companies (CLDs). The implementation of NExO is structured around three key gas business themes: procurement, engineering, and market intelligence.

- **Supplies:** Sought to capture efficiencies through strategic projects and categories that are common among distributors, as well as the development of an operational model for processes, controls, and governance. Additionally, it worked on building a professional development pathway for business professionals.
- **Engineering:** Worked on consolidating material specifications, as well as unifying the Technical Engineering and Project Manuals.

- **Market Intelligence:** Worked on developing data intelligence and strategic dashboards for use by distributors with the aim of standardizing market analysis criteria, including KPIs for benchmarking — even on a global scale.

- **Technology & Innovation:** Highlights include the consolidation of a corporate intelligence hub, the integration of legacy systems, and the creation of a robust governance and information security infrastructure. Focus on digitization and operational streamlining, with initiatives such as GASPEC Digital, which automates budgeting through a sector-specific tool and uses AI to support the structuring of business plans.

The applied use of artificial intelligence in areas such as engineering, procurement, and

market intelligence reinforces the pursuit of more precise and scalable decisions, while change management is conducted with a focus on capturing collective value and ensuring the sustainability of results.

- **Culture & Governance:** prioritizes the generation of collective intelligence through the formation of multidisciplinary squads, as well as the dissemination of a data-driven culture.

ECONOMIC AND FINANCIAL RESULTS

Economic and Financial Performance



ECONOMIC AND FINANCIAL PERFORMANCE

GRI 2-6, 201-1

In 2025, Compass recorded an EBITDA of R\$ 4,974 billion, 11% increase compared to the normalized result for 2024, reflecting improved residential/commercial mix, rate adjustments in distribution, Edge's improved performance in the open market, and load optimizations.

The financial result ended the year with an expense of R\$ 1,638 million, 92% higher than that of the previous year, explained by higher debt costs and elevated interest rates. Income tax and social contributions totaled R\$ 629 million, with effective tax rate of 30%, incorporating specific effects of the period, including the retroactive distribution of Interest on Equity, which contributed to the reduction of the tax base.

Finally, net income for the year totaled R\$ 1,460 billion, down 31% compared to 2024, as a result of changes in EBITDA, higher net debt service, and non-recurring effects that positively impacted net income in 2024. On a recurring basis, the year-over-year change was -8%.

By segment, **Gas Distribution** reported average annual distribution volume of 14.7 MMm³/d, 4% increase compared to 2024. Annual EBITDA reached R\$ 4,491 billion, with -2% change, primarily affected by the sale of subsidiary Norgás, completed in November 2024. On a recurring basis, the change was positive at 10%, driven by improved mix and tariff adjustments during the period.

In **Marketing & Services**, Edge reported annual growth in domestic sales volume of over 100% compared to 2024, driven by its expansion strategy in the open market coupled with its strategy to diversify its supply sources. For the year, Edge's EBITDA was R\$ 653 million, increase of 6% compared to the previous year and 13% on a recurring basis. Capex for 2025 was in line with the same period of the previous year.

The funds were allocated primarily to the expansion of natural gas distribution operations in accordance with distributors' regulatory plans and the completion of structural growth projects for Edge, including the biomethane purification plant (Onebio) and the B2B LNG project.

These investments reinforce the business's sustainability agenda, maintenance of the asset base, and preparations to capture opportunities associated with energy transition, capital discipline and focus on efficiency.

Compass – Economic and Financial Performance (R\$ thousand)

	2025	2024	2023
Gross profit	4,031,034	3,676,483	3,511,296
EBITDA	4,973,943	5,031,810	4,290,140
Adjusted EBITDA ¹	4,973,943	4,483,810	4,290,140
Net income	1,459,707	2,122,454	1,800,241
Investments	2,228,625	2,187,575	2,035,119
Leverage	2.20x	1.69x	1.31x

1. Normalized EBITDA excludes the result from the sale of Norgás and other extraordinary items.

Value creation | GRI 201-1

Direct economic value generated (in thousands of R\$)

Generated	2025	2024	2023
Revenue (R\$) ¹	R\$ 22,753,568	R\$24,014,946	R\$ 24,122,334

¹ Includes revenue balances and value-added amounts received via transfer.

Distributed economic value (in thousands of R\$)

Distributed	2025	2024 ¹	2023
Operating costs	R\$ 11,964,917	R\$ 12,903,373	R\$ 16,041,743
Purchases of goods and services	R\$ 2,038,700	R\$ 2,055,458	R\$ 560,380
Employee salaries and benefits	R\$ 696,977	R\$ 461,518	R\$ 365,633
Payments to capital providers	R\$ 4,285,917	R\$ 4,054,761	R\$ 3,790,355
Tax payments	R\$ 2,519,410	R\$ 3,451,226	R\$ 2,464,588
Total²	R\$ 21,505,921	R\$ 22,926,336	R\$ 23,222,699
Direct economic value generated - Economic value distributed	R\$ 1,247,647	R\$ 1,088,610	R\$ 899,635

¹ 2024 data have been restated due to the reclassification of information. For further details, please refer to Note 3.4 of Compass's 2025 financial statements. (GRI 2-4)

² It includes balances related to returns on equity capital, financial expenses, and lease expenses.



APPENDICES

Assurance Letter

GRI Index

SASB Index

Distribution Indicators - GRI

Distribution Indicators - SASB

Marketing & Services Indicators - GRI

Marketing & Services Indicators - SASB

Basis for Preparation of the 2025 Sustainability Report



ASSURANCE LETTER

GRI 2-5

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(A free translation of the original in Portuguese)

Compass Gás e Energia S.A.

Independent auditor's limited assurance report on the non-financial information included in the 2025 Sustainability Report

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(A free translation of the original in Portuguese)

Independent auditor's limited assurance report on the non-financial information included in the 2025 Sustainability Report

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

Introduction

We have been engaged by Compass Gás e Energia S.A. ("Company" or "Compass") to present our limited assurance report on the non-financial information included in Compass's 2025 Sustainability Report, as detailed in the basis of preparation developed by the Company, for the year ended December 31, 2025.

Our limited assurance does not cover information from prior periods, or any other information disclosed together with the 2025 Sustainability Report, including any images, audio files or videos.

Responsibilities of Compass's management

The management of Compass is responsible for:

- (a) Selecting or establishing adequate criteria for the preparation and presentation of the information included in the 2025 Sustainability Report.
- (b) Preparing the information based on the GRI Standards and the Sustainability Accounting Standards Board (SASB), and with the basis of preparation developed by the Company.
- (c) Designing, implementing and maintaining internal controls over the relevant information used in the preparation of the information included in the 2025 Sustainability Report, free from material misstatement, whether due to fraud or error.

Limitations in the preparation and presentation of non-financial information and indicators

In the preparation and presentation of non-financial information and indicators, management followed the definitions of the basis of preparation developed by the Company and the GRI Standards and the Sustainability Accounting Standards Board (SASB). Therefore, the information included in the 2025 Sustainability Report does not aim to provide assurance with regard to compliance with social, economic, environmental or engineering laws and regulations. However, the aforementioned standards establish the presentation and disclosure of possible cases of non-compliance with such regulations when sanctions or significant fines are applied.

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www.pwc.com.br

PricewaterhouseCoopers Auditores Independentes Ltda.
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Compass Gás e Energia S.A.

The absence of a significant set of established practices on which to base the evaluation and measurement of non-financial information allows for different but acceptable evaluation and measurement techniques, which can affect comparability between entities and over time.

Our independence and quality management

We comply with the independence and other ethical requirements of the Federal Accounting Council (CFC), which are based on the principles of integrity, objectivity and professional competence, and which also consider the confidentiality and behavior of professionals.

We apply NBC PA 01 - "Quality Management for Audit Firms (Legal and Natural Persons)", and accordingly design, implement and maintain a comprehensive quality management system, including policies and procedures related to compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Independent auditor's responsibility

Our responsibility is to express a conclusion on the non-financial information included in the 2025 Sustainability Report, based on our limited assurance engagement conducted in accordance with NBC TO 3000 - "Assurance Engagements Other than Audits or Reviews", issued by the Federal Accounting Council (CFC), which is equivalent to the international standard ISAE 3000 - Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB), applicable to non-financial information. These standards require that the engagement be planned and performed to obtain limited assurance that the non-financial information included in the 2025 Sustainability Report, taken as a whole, is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion.

A limited assurance engagement conducted in accordance with NBC TO 3000 (ISAE 3000) mainly consists of making inquiries of management and other professionals of Compass involved in the preparation of the information, as well as applying analytical procedures to obtain evidence that allows us to issue a limited assurance conclusion on the information, taken as a whole. A limited assurance engagement also requires the performance of additional procedures when the independent auditor becomes aware of matters that lead them to believe that the information disclosed in the 2025 Sustainability Report, taken as a whole, may present material misstatements.

As part of a limited assurance engagement in accordance with NBC TO 3000 (ISAE 3000), we exercise professional judgment and maintain professional skepticism throughout the engagement. We also:

- (a) Determine the suitability, in the circumstances, of the Company's use of the GRI Standards and the Sustainability Accounting Standards Board (SASB) as the basis for preparing the non-financial information and indicators.
- (b) Perform risk assessment procedures, including obtaining an understanding of internal controls relevant to the engagement, to identify where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of expressing a conclusion on the effectiveness of the Company's internal controls.

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Compass Gás e Energia S.A.

- (c) Design and perform procedures responsive to where material misstatements are likely to arise in the non-financial information and indicators. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

Summary of the procedures performed

The procedures selected are based on our understanding of the aspects related to the compilation, materiality and presentation of the information included in the 2025 Sustainability Report, other circumstances of the engagement and our analysis of the activities and processes associated with the material information disclosed in the 2025 Sustainability Report in which material misstatements might exist. The procedures comprised:

- (a) Planning the engagement, taking into consideration the relevance and volume of quantitative and qualitative information and the operating and internal control systems used to prepare the information included in the 2025 Sustainability Report.
- (b) Understanding the calculation methodologies and the procedures adopted for the compilation of indicators through inquiries of the managers responsible for preparing the information.
- (c) Applying analytical procedures to quantitative information and making inquiries regarding qualitative information and its correlation with the indicators disclosed in the 2025 Sustainability Report.
- (d) Applying substantive tests to certain non-financial information and indicators; and
- (e) When non-financial data are correlated with financial indicators, comparing such indicators with the audited financial statements.

The limited assurance engagement also included an analysis of compliance with the GRI Standards, the Sustainability Accounting Standards Board (SASB) and the provisions of the basis of preparation developed by the Company.

Our procedures did not include assessing the adequacy of the design or operating effectiveness of controls, testing the data on which estimates are based, or independently developing our own estimates to compare with those of Compass.

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

Scope and limitations

The procedures applied in a limited assurance engagement are substantially less extensive than those applied in a reasonable assurance engagement, the objective of which is to express an opinion on the information included in the 2025 Sustainability Report. Consequently, we do not obtain reasonable assurance that we would become aware of all matters that might be

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Compass Gás e Energia S.A.

identified in a reasonable assurance engagement. Had we performed a reasonable assurance engagement, we might have identified other matters and possible misstatements in the information included in the 2025 Sustainability Report. Accordingly, we do not express an opinion on this information.

Non-financial data are subject to more inherent limitations than financial data, due to the nature and diversity of the methods used to determine, calculate or estimate such data. Qualitative interpretations of relevance, materiality and accuracy are subject to individual assumptions and judgments. Furthermore, we did not perform any work on information reported for prior periods, nor on future projections and targets. Our assurance report should be read and understood in the context of the inherent limitations in the process used by management to prepare non-financial information and indicators, including the fact that such information is not intended to provide assurance regarding compliance with social, economic, environmental or engineering laws and regulations.

The contents included within the scope of this assurance engagement are presented in the Basis of Preparation of the 2025 Sustainability Report.

Basis for qualified conclusion

The Company did not provide us with the information related to the indicators associated with greenhouse gas emissions presented in the "Emissions" section of the appendix to the 2025 Sustainability Report. As a result, it was not practicable for us to perform assurance procedures on such indicators and, consequently, to express any conclusion on the greenhouse gas emissions information disclosed by the Company in the aforementioned Report.

Qualified conclusion

Based on the procedures performed, as described herein, and on the evidence obtained, except for the possible effects of the matter described in the section entitled "Basis for qualified conclusion", nothing has come to our attention that causes us to believe that the non-financial information included in the 2025 Sustainability Report of Compass has not been prepared, in all material respects, in accordance with the criteria established in the basis of preparation, the GRI Standards and the Sustainability Accounting Standards Board (SASB).

Other matters - Restriction on use and distribution

This report was prepared for the use of Compass and may be presented or distributed to third parties, provided that they are familiar with the subject matter and criteria applicable to this limited assurance engagement, considering its specific purpose described in the first paragraph of this report.

Any party other than Compass that obtains access to this report, or a copy thereof, and relies on the information contained herein does so at its own risk. We do not accept or assume any responsibility and disclaim any liability to any party other than Compass for our engagement, this assurance report or our conclusions.

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Compass Gás e Energia S.A.

Other matters

The limited assurance of the non-financial information for the year ended December 31, 2024 was conducted under the responsibility of other independent auditors, who issued a limited assurance report dated March 12, 2025, without modifications.

São Paulo, April 8, 2026

PricewaterhouseCoopers
Auditor Independente Ltda.
CRC 2SP000160/O-5

Maurício Colombari
Contador CRC 1SP195838/O-3

GRI CONTENT INDEX

Statement of Use	Compass 2025 Sustainability Report was prepared in accordance with GRI Standards for the period from January 1, 2025, to December 31, 2025
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	GRI 11: Oil and Gas Sector 2021

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION	
		DISTRIBUTION	MARKETING AND SERVICES
GENERAL DISCLOSURES			
GRI 2: General Disclosures 2021	REPORTING PRACTICES		
	2-1 Organizational Details	Compass Gás & Energia is a joint-stock company controlled by Cosan S.A. and listed on the Basic Segment of B3. Its headquarters are located at Av. Brigadeiro Faria Lima, 4100, 4th 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 over which Compass has operational control: Comgás, Commit, Necta, Sulgás, Compagas, and Edge. Any information that deviates from this rule is specified throughout the text.	
	2-3 Reporting period, frequency, and contact point	The Standardized Financial Statements (DFP) are published quarterly and on an annual consolidated basis. The Sustainability Report is annual and covers the period from January 1, 2025, to December 31, 2025. This Report was published on April 6, 2026. Questions are welcome and may be sent to the email ri@compass.com.br	
	2-4 Restatements of Information	<p>GRI 201-1: The 2024 data have been restated; for further information, please refer to Note 3.4 of Compass’s 2025 financial statements.</p> <p>GRI 403-9: Data for 2024 have been restated due to methodological issues.</p> <p>SASB IF-GU-540a.2 and IF-GU-000.C: Compagas’ 2024 data have been reformulated and restated in this reporting cycle.</p> <p>EM-MD-540a.2: Compagas’ 2024 data were revised and restated in this reporting cycle.</p> <p>IF-GU-000.B: Data restatement for 2024 between the 2024 Sustainability Annual Report (SAR 2024) and the 2025 Sustainability Annual Report (SAR 2025): the 2024 ‘MMBtu’ columns for Sulgás and Compagas, as well as the m³ figures for Compagas, differ between the two reports.</p>	
2-5 External Assurance	Pages 47, 61, and 62		

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION	
		DISTRIBUTION	MARKETING AND SERVICES
GRI 2: General Disclosures 2021	ACTIVITIES AND WORKERS		
	2-6 Activities, value chain and other business relationships	Pages 6 and 58	
	2-7 Employees	● Pages 26 and 85	● Pages 26 and 119
	2-8 Non-employee Workers	In 2025, Compass and its businesses had 4,082 third-party workers, including legal, IT, administrative, and operational staff (sum of the averages for each company).	
	2-9 Governance Structure and Composition	Page 46	
	GOVERNANCE		
	2-10 Appointment and selection of the highest governance body	Page 46	
	2-11 Chair of the highest governance body	The Chair of Compass's Board of Directors does not hold the position of chief executive officer	
	2-12 Role of the highest governance body in overseeing impact management	Pages 46 and 47	
	2-13 Delegation of responsibility for impact management	Pages 46 and 47	
	2-14 Role of the highest governance body in sustainability reporting	Pages 46 and 47	
	2-15 Conflicts of Interest	The Related Parties and Conflict of Interest Policy aims to establish guidelines and consolidate procedures to be followed for transactions between related parties and for cases of conflict and potential conflict of interest, which will ensure competitiveness, compliance, transparency, fairness, and reciprocity in our business operations. Details regarding potential conflicts of interest and the practices adopted to avoid them can be found in item 11.2 of the Reference Form. Reference Form - Compass RI (compassbr.com).	
	2-16 Reporting of Critical Concerns	Page 46	
	2-17 Collective knowledge of the highest governance body	The development of collective knowledge on ESG matters occurs through lectures by experts on strategic company topics, such as the gas and energy market, diversity, and climate change. In addition, the Company's Executive Board and Sustainability Committee monitor and approve the company's ESG strategic planning. In 2022, the new ESG strategy, including the definition of the 2030 sustainability commitments, was approved by the Executive Board and the Sustainability Committee (an advisory body to the Board of Directors).	

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION		
		DISTRIBUTION	MARKETING AND SERVICES	
GRI 2: General Disclosures 2021	2-18 Assessment of the performance of the highest governance body	We do not conduct performance evaluations of the Board of Directors		
	2-19 Compensation Policies	Page 50		
	2-20 Process for Determining Compensation	Page 50		
	2-21 Total Annual Compensation Ratio ¹	Compass: The ratio of the highest total compensation to the median total compensation of other employees is 43.05.		
		Comgás: The ratio of the highest total compensation to the median total compensation of other employees is 38.22.		
		Necta: The ratio of the highest total compensation to the median total compensation of other employees is 5.36.		
		Sulgás: The ratio between the highest total compensation and the median total compensation of other employees is 4.26.		
		Commit: The ratio of the highest total compensation to the median total compensation of other employees is 21.02.		
		Compagas: The ratio of the highest total compensation to the median total compensation of other employees is 5.74.		
		Edge: The ratio of the highest total compensation to the median total compensation of other employees is 18.76.		
	Strategy, policies, and practices			
	2-22 Statement on the sustainable development strategy	Page 3		
	2-23 Political commitments	Page 9		
	2-24 Incorporation of Political Commitments	Page 52		
2-25 Processes to Mitigate Negative Impacts	Pages 11, 17 and 52			
2-26 Mechanisms for providing advice and raising concerns	Page 46			
2-27 Compliance with laws and regulations	In 2025, there were no significant cases or fines for non-compliance with laws and regulations			
2-28 Membership in associations	Page 102			

¹ Starting in 2025, the Company updated the methodology for calculating the compensation indicator, with the aim of standardizing corporate reporting across the Group (Compass, Comgás, Necta, Sulgás, Commit, Compagas, and Edge). In this cycle, only the ratio between the highest compensation and the median compensation of other employees is presented. Comparative percentage changes will be disclosed starting with the 2026 cycle.

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION	
		DISTRIBUTION	MARKETING AND SERVICES
GRI 2: General Disclosures 2021	Stakeholder Engagement		
	2-29 Approach to stakeholder engagement	Pages 9, 11, 34 and 40	
	2-30 Collective bargaining agreements	● Page 86	● Page 119
SPECIFIC TOPICS			
GRI 3: Material Topics 2021	3-1 Process for determining material topics	Page 11	
	3-2 List of Material Topics	Page 11	
Economic Performance			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Pages 58 and 59	
	201-2 Financial implications and other risks and opportunities due to climate change	Page 24	
Indirect economic impacts			
GRI 203: Indirect Indirect Economic Impacts 2016	203-1 Investments in infrastructure and support services	Pages 6 and 32	
	203-2 Significant indirect economic impacts	Page 6	
Procurement Practices			
GRI 204: Procurement Practices 2016	204-1 Proportion of expenses with local suppliers	● Page 97	● Page 124
Anti-Corruption			
GRI 205: Anti-Corruption 2016	205-1 Operations assessed for risks related to corruption	● Pages 52 and 100	● Pages 52 and 125
	205-2 Communication and training on anti-corruption policies and procedures	● Page 100	● Page 125
	205-3 Confirmed incidents of corruption and actions taken	In 2025, the Company also remained in compliance with the rules set forth in Law No. 12,846/13, with no confirmed reports of corruption.	
Anti-competitive behavior			
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, antitrust violations, and monopolistic practices	No lawsuits were filed for anti-competitive behavior, antitrust violations, or monopolistic practices in 2025.	

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION	
		DISTRIBUTION	MARKETING AND SERVICES
Tax			
GRI 207: Fiscal 2019	207-1 Tax Approach	i. The tax strategy adopted by the Company is to combine full compliance with tax legislation with maximum efficiency, from the perspectives of earnings and cash flow; ii. The tax strategy is predefined, as stated above, and in the event of any procedural change that may pose risk, relevant opportunities and issues are discussed not only by the tax department but also monthly by Compass and Cosan Group Tax Committee and by the Company's Chief Financial Officer. iii. The approach is based on compliance with tax obligations and ethical relationship with tax authorities; iv. The approach aims to achieve maximum tax efficiency in order to maximize business profitability, always guided by ethics and integrity of the procedures adopted.	
Energy			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	● Page 76	● Page 115
	302-2 Energy consumption outside the organization	● Page 76	● Page 115
	302-3 Energy intensity	● Page 77	● Page 115
	302-4 Reduction in energy consumption	● Page 76	● Page 115
Water and Effluents			
GRI 3: Material Topics 2021	303-5 Water consumption	● Page 79	● Page 116
Emissions			
GRI 305: Emissions 2016	305-1 Direct GHG emissions (Scope 1)	● Pages 17, 19 and 77	● Pages 17, 19 and 116
	305-2 Indirect energy (Scope 2) GHG emissions	● Pages 17, 19 and 78	● Pages 17, 19 and 116
	305-3 Other indirect GHG emissions (Scope 3)	● Page 78	● Page 116
	305-4 GHG emissions intensity	● Pages 19 and 78	● Pages 19 and 116
	305-5 GHG Emissions Reduction	● Page 79	Not applicable

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION	
		DISTRIBUTION	MARKETING AND SERVICES
GRI 305: Emissions 2016	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant atmospheric emissions	Compass's current inventory includes only GHG emissions regulated by the Kyoto Protocol: CO2, CH4, N2O, SF6, PFCs, HCFCs, and those regulated by the Montreal Protocol (CFCs and HCFCs). Therefore, NOx, SOx, volatile organic compounds, PAHs, and particulate matter are not monitored.	
Waste			
GRI 306: Waste 2020	306-2 Management of significant impacts related to waste	During business activities, the waste generated is mapped through a quantitative survey, and actions are taken to ensure proper disposal, with priority given to reuse and recycling.	
	306-3 Waste generated	● Page 80	● Page 117
	306-4 Waste diverted from disposal	● Pages 81 and 82	● Page 117
	306-5 Waste intended for disposal	● Page 83	● Page 118
Supplier environmental assessment			
GRI 308: Environmental Suppliers 2016	308-2 Negative environmental impacts on the supply chain and measures taken	● Page 84	● Page 118
Employment			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	● Page 86	● Page 119
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 31	
	401-3 Parental leave	● Page 88	● Page 120
Occupational health and safety			
GRI 403: Health and Occupational Safety 2018	403-1 Occupational health and safety management system	Page 32	
	403-2 Hazard identification, risk assessment, and incident investigation	Page 32	
	403-3 Occupational Health Services	Page 31	
	403-4 Worker participation, consultation, and communication regarding occupational health and safety	Page 32	

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION	
		DISTRIBUTION	MARKETING AND SERVICES
GRI 403: Health and Occupational Safety 2018	403-5 Employee training on occupational health and safety	Page 32	
	403-6 Promotion of employee health	Page 31	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	Page 32	
	403-8 Workers covered by occupational health and safety management system	● Page 95	● Page 123
	403-9 Workplace accidents	● Page 95	● Page 123
	403-10 Work-related illnesses	● Page 97	● Page 124
Training and Education			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	● Page 89	● Page 120
	404-2 Programs to improve employee skills and transition assistance programs	Page 27	
	404-3 Percentage of employees receiving regular performance and career development reviews	● Page 90	● Page 121
Diversity and Equal Opportunity			
GRI 405: Diversity and Equal Opportunities 2016	405-1 Diversity of governance bodies and employees	● Pages 29 and 91	● Pages 29 and 121
	405-2 Ratio of women's to men's salaries	● Pages 29 and 94	● Pages 29 and 122
Não discriminação			
GRI 406: No discrimination 2016	406-1 Discrimination incidents and corrective measures taken	In 2025, Comgas recorded one case of discrimination found to be valid, related to discrimination attributed to the conduct of a third party. The case was duly investigated, with the definition and implementation of specific action plans aimed at addressing the incident, assigning appropriate accountability, and mitigating the identified risks.	

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION / DESCRIPTION	
		DISTRIBUTION	MARKETING AND SERVICES
Non-discrimination			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk of child labor incidents	In 2025, Compagas, following the formal supplier contracting and due diligence process, entered into contract with a supplier; at the time, no notes related to the risk of child labor incidents were found. During the periodic evaluation phase, in accordance with the company procedures, however, an irregularity was identified, and as a result, the contract was immediately terminated contract.	
Forced or compulsory labor			
GRI 409: Labor 2016	409-1 Operations and suppliers at significant risk of forced or compulsory labor incidents	In 2025, following the formal supplier selection and due diligence process, Compagas entered into a contract with a supplier; at that time, there were no findings regarding the risk of forced or compulsory labor. During the periodic evaluation phase, in accordance with company procedures, the irregularity was identified, and the contract was immediately terminated as a result.	
Local Communities			
GRI 413: Local Communities 2016	413-1 Operations involving the local community, impact assessments, and development programs	● Pages 34 and 99	● Pages 34 and 124
GRI 413: Local Communities 2016	413-2 Operations with significant actual and potential negative impacts on local communities	Pages 32 and 34	
Supplier Social Assessment			
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	● Page 98	● Page 124
Public Policies			
GRI 415: Public Policy 2016	415-1 Political contributions	Compass and its businesses do not make political contributions.	
Customer Health and Safety			
GRI 416: Health and Customer Health and Safety 2016	416-2 Non-compliance incidents related to health and safety impacts of products and services	No non-compliance incidents related to the impacts of products and services on health and safety were recorded in 2025.	

Topics from applicable GRI Sectoral Standards determined to be non-material

TOPIC	EXPLANATION
GRI 11: OIL AND GAS SECTOR 2021	
Biodiversity	This topic is monitored and managed through indicators; however, the only unit with environmental potential is TRSP, which has an Environmental Impact Assessment (EIA). For more information, see SASB Annex, ecological impact indicators.
Freedom of Association and Collective Bargaining	Compass has contractual clauses and risk management areas that ensure the ethical conduct of its suppliers, with no instances of violation or deprivation of their labor rights. In addition, we disclose information on collective bargaining agreements in GRI indicator 2-30.
Land and natural resource rights	No cases were recorded in operations where individuals were subject to involuntary resettlement, such as the process of establishing compensation for loss of property or other assistance to improve or restore living standards or livelihoods.
Indigenous Peoples' Rights	Compass has no record of operations that resulted in damage to historical and cultural heritage, leading to a loss of tradition, culture, or cultural identity, particularly among indigenous peoples.
Conflict and security	Compass does not operate in areas with pre-existing conflicts or with negative impacts resulting from oil and gas activities.

Topics from applicable GRI Sector Standards determined to be non-material

SASB INDEX

TOPIC	CODE	METRIC	CATEGORY	UNIT OF MEASUREMENT	PAGE	
					DISTRIBUTION	MARKETING AND SERVICES
Information on energy prices and fair advice for customers	IF-GU-240a.1	Average retail gas rate by customer type: 1) residential; 2) commercial; 3) industrial, and 4) transportation services	Quantitative	Rate	● Page 106	N/A
	IF-GU-240a.3	Number of residential customer gas disconnections due to non-payment, percentage reconnected within 30 days	Quantitative	Number, Percentage (%)	● Page 106	N/A
Efficiency in end use	IF-GU-420a.1	Percentage of gas utility revenues derived from rate structures that (1) are unbundled or (2) contain a lost revenue adjustment mechanism (LRAM)	Quantitative	Percentage (%)	Utilities do not yet have any revenue derived from energy efficiency measures applied to their customers.	N/A
	IF-GU-420a.2	Customer gas savings from market-based efficiency measures	Quantitative	N/A	We do not offer differentiated rates for customers who demonstrate energy efficiency, but we actively communicate and provide tips to reduce consumption and, consequently, improve energy efficiency.	N/A

TOPIC	CODE	METRIC	CATEGORY	UNIT OF MEASUREMENT	PAGE	
					DISTRIBUTION	MARKETING AND SERVICES
Integrity of the gas distribution infrastructure	IF-GU-540a.1	Number of (1) reported pipeline incidents, (2) Corrective Action Orders (CAO), and (3) Notices of Probable Violation (NOPV)	Quantitative	Number	● Page 107	● Page 127
	IF-GU-540a.2	Percentage of the distribution line that is (1) cast iron and/or forged iron and (2) unprotected steel	Quantitative	Percentage (%) by length	● Page 107	N/A
	IF-GU-540a.3	Length of inspected distribution and transmission gas pipelines (km)	Quantitative	Percentage (%) by length-	● Page 108	N/A
	IF-GU-540a.4	Description of efforts to manage the integrity of the gas delivery infrastructure, including risks related to safety and emissions	Discussion and analysis	N/A	Page 32	
Activity Metrics	IF-GU-000.A	Number of (1) residential, (2) commercial, and (3) industrial customers served	Quantitative	Number	● Page 108	● Page 127
	IF-GU-000.B	Volume of natural gas distributed to customers	Quantitative	Million British Thermal Units (MMBtu) / m ³	● Page 109	● Page 127
Activity Metrics	IF-GU-000.C	Length of distribution and transmission gas pipelines (km)	Quantitative	Kilometers (km)	● Page 110	N/A
	EM-MD-000.A	Total volume of natural gas, crude oil, and refined petroleum products transported, by mode of transport	Quantitative	Million British Thermal Units (MMBtu)/m ³	● Page 113	● Page 129

TOPIC	CODE	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASUREMENT	PAGE	
					DISTRIBUTION	MARKETING AND SERVICES
GHG Emissions	EM-MD-110a.1	Gross Scope 1 emissions, percentage of methane, percentage covered by emission limit regulations	Quantitative	Metric ton (t) CO2, percentage (%)	● Pages 19 and 77	● Pages 19, 116 and 127
	EM-MD-110a.2	Discussion of the long- and short-term strategy or plan to manage Scope 1 emissions, emission reduction targets, and a performance analysis in relation to these targets	Discussion and analysis	N/A	Pages 11, 17 e 20	
Air quality	EM-MD-120a.1	Atmospheric emissions of the following pollutants: NOx (excluding N2O), SOx, volatile organic compounds (VOCs), and particulate matter (PM10)	Qualitative	N/A	Compass's current inventory covers only GHG emissions regulated by Kyoto Protocol: CO2, CH4, N2O, SF6, PFCs, HCFCs, and those regulated by Montreal Protocol (CFCs and HCFCs). Therefore, NOx, SOx, volatile organic compounds, PAHs, and particulate matter are not monitored.	
Ecological impacts	EM-MD-160a.1	Description of environmental management policies and practices for active operations	Analysis and Discussion	N/A	Companies adopt environmental management and licensing practices, conducting impact assessments and environmental studies to map and minimize potential impacts and guide the location of their projects. They also prioritize routes and construction in already developed areas, avoiding vegetation removal and potential impacts on biodiversity, in addition to maintaining continuous environmental monitoring and mitigation programs. Finally, they follow internal policies and legal requirements, ensuring responsible and sustainable operations.	
	EM-MD-160a.2	Percentage of land owned, leased, and/or operated within areas with protected conservation status or habitats of endangered species	Quantitative	Percentage (%) by area	Necta: 4.77%. The other distributors do not have land leased and/or operated within protected conservation areas or habitats of endangered species.	TRSP: 16%
	EM-MD-160a.3	Disturbed (impacted) land area, percentage of impacted area restored	Quantitative	Hectares, percentage (%)	0	
Ecological impacts	EM-MD-160a.4	Number and aggregate volume of hydrocarbon spills, volume in the Arctic, volume in exceptionally sensitive areas, and volume recovered	Qualitative	N/A	Indicator not applicable, as we do not operate in this region.	

TOPIC	CODE	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASUREMENT	PAGE	
					DISTRIBUTION	MARKETING AND SERVICES
Competitive performance	EM-MD-520a.1	Total monetary losses resulting from lawsuits related to the federal pipeline and storage regulations	Qualitative	N/A	Indicator not applicable, as current operations are regulated by regulatory agencies of the states of São Paulo, Paraná, and Rio Grande do Sul.	N/A
Critical incident risk management	EM-MD-540a.1	Number of reportable pipeline incidents, significant percentage	Quantitative	Number, percentage (%)	● Page 113	● Page 129
	EM-MD-540a.2	Percentage of dangerous natural gas pipelines and hazardous liquid pipelines inspected	Quantitative	Percentage (%)	● Page 113	N/A
	EM-MD-540a.3	Number of accidental releases and non-accidental releases (NARs) for rail transport	Qualitative	N/A	Not applicable, as we do not operate any rail transportation services.	
	EM-MD-540a.4	Discussion of management systems used to integrate a culture of safety and emergency preparedness throughout the value chain and during project life cycles	Analysis and Discussion	N/A	Page 32	

DISTRIBUTION INDICATORS - GRI

ENVIRONMENTAL

ENERGY

GRI 302-1 Energy consumed within the organization | GRI 302-4 Reduction in Energy Consumption (GJ)

	COMGÁS				NECTA				SULGÁS				COMPAGAS		
	2023	2024	2025	Variation 24/25	2023	2024	2025	Variation 24/25	2023	2024	2025	Variation 24/25	2024	2025	Variation 24/25
NON-RENEWABLE FUEL CONSUMPTION	21,508	28,948	24,279	-16.1%	1,276	1,030	935.9	-9.1%	2,120	2,267.6	2,398.3	5.8%	1,884	1,598	-15.20%
Diesel	3,451	3,437	3,585	4.3%	353	319.9	257.9	-19.4%	58	85.8	33.2	-61.3%	76.2	20.3	-73.3%
Diesel – other consumption	0	0	33	-	0	0	0	0	0	0	0	0	0	0	0
Gasoline – Transportation	322	448	202	-55.0%	499	67.6	19.7	-70.9%	1,166	1,412.7	1,644.3	16.4%	590.5	294	-50.2%
Natural gas – Transportation	14,931	15,324	14,232	-6.6%	423	642.5	658.3	2.5%	895	767	720.8	-6%	1,217.4	1,283.4	5.4%
Natural gas – Other consumption	2,802	9,739	6,227	-36.1%	0	0	0	0	0	0	0	0	0	0	0
RENEWABLE FUEL CONSUMPTION	5,545	6,107	6,439	5.4%	1,352	1,528.4	1,927.5	26.1%	638	0	1.9	213.1%	5	455.8	9016%
Ethanol – Transportation	5,545	6,107	6,439	5.4%	1,352	1,528.4	1,927.5	26.1%	638	0	1.9	213.1%	5	455.8	9016%
ELECTRICITY PURCHASED AND SOLD	13,091	13,596	11,849	-12.8%	2,903	1,010.3	979.8	-3.0%	608	1,308	468.4	-64.2%	791.3	607.5	-23.2%
Electricity Purchased	13,091	13,596	11,849	-12.8%	2,900	1,010.3	979.8	-3.0%	608	1,308	468.4	-64.2%	791.3	607.5	-23.2%
Electricity Sold	0	0	0	-	0	0	0	-	0	0	0	0	0	0	-
TOTAL	40,144	48,651	42,568	-12.5%	5,531	3,568.7	3,843.3	7.7%	3,366	3,575.6	2,868.5	-19.8%	2,680	2,661	-0.7%

The company neither consumes nor sells heating, cooling, or steam.

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

	COMGÁS 2025	NECTA 2025	SULGÁS 2025	COMPAGAS 2025
Energy consumption outside the organization	150,302,090.24	10,660,300.52	9,607.44	13,035,039.58

GRI 302-3 Energy Intensity

	COMGÁS 2025	NECTA 2025	SULGÁS 2025	COMPAGAS 2025
Within the organization (GJ/km)	1.78	2.57	1.81	2.80
Outside the organization (GJ/km of network)	6,294.51	7,118.9	9,607.44	13,735.50
Outside the organization (GJ/m ³)	0.04	0.04	0.04	0.04
Within and outside the organization (GJ/km of network)	6,296.29	7,121.44	12,475.96	13,735.60
Within and outside the organization (GJ/m ³)	0.04	0.04	0.04	0.04

EMISSIONS

GRI 305-1 Direct emissions (Scope 1) | EM-MD-110a.1 Greenhouse gas emissions

GHG Emissions (tCO ₂ e)	COMGÁS			NECTA			SULGÁS			COMPAGAS	
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2024	2025
SCOPE 1											
Steady-state combustion	155.5	511.3	352.5	0.1	0.2	0	0	0	0	0	0
Mobile combustion	1,101.5	1,133.3	1,105.2	74.1	62.6	56.7	131.6	140	129.5	568	91
Fugitive emissions in the natural gas distribution network	4,644.8	5,536.1	4,173.8	799.5	983	1,915	2,265.4	4,776	555	699	243
Other fugitives	88.8	0	0	212.9	0	0	0	0	0	0	0
Solid waste and liquid effluents	0	13.6	38.2	0	0	0	0	0	0	0	0
Land-use change	0	6.0	1.1	0	0	0	0	0	0	0	0
TOTAL	5,990.7	7,200.5	5,670.9	1,086.6	1,045.8	1,971.9	2,397	4,916	684.5	1,267	334

Comgás: The 22% reduction in Comgás' Scope 1 and 2 emissions in 2025 (5,760.8 tCO₂e), compared to 2024, results from the strengthening of SGIA and actions under the Damage Prevention Program, improvements in the methodology for calculating leaks, operational adjustments in stationary combustion, increased use of biomethane in the open market, and preventive maintenance practices and technological improvements in distribution assets.

Necta: We maintained our emissions reduction trajectory by decreasing gasoline consumption and prioritizing lower-impact fuels, such as ethanol and CNG.

Sulgás: Of the 4,916 tCO₂e and Scope 1 emissions recorded in 2024, 3,034 tCO₂e resulted from the exceptional incident in Três Coroas (the May 2024 flood). Without this event, emissions would have been 1,881 tCO₂e, representing 24% reduction compared to 2023. In 2025, Scope 1 emissions showed 64% reduction compared to the adjusted volume of 2024, a result of continued progress in implementing the Network Damage Prevention Plan.

Compagas: The reduction in Scope 1 emissions stems from the change in the type of fuel used in the fleet, combined with a decrease in fugitive emissions due to shorter response times to emergencies and the adoption of blockage zones, which allow for valve operations closer to the rupture points.

GRI 305-2 Indirect emissions (Scope 2) | GRI 305-3 Other indirect emissions (Scope 3)

GHG Emissions (tCO ₂ e)	COMGÁS			NECTA			SULGÁS			COMPAGAS	
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2024	2025
SCOPE 2											
Electricity procurement (Location)	138.2	218.3	146.7	27.5	15.6	12.9	6.3	4.7	6.6	10	10.6
SCOPE 3											
Transportation and distribution (upstream)	6,847	95,667.4	6,623.9	806.3	464.7	641.4	756.6	622.1	545.2	0	0
Waste generated during operations	4,099	4,948.6	8,027.7	3	2	4.9	2.4	7.3	3.1	0	0
Business travel	1,425	98.3	69.6	7.7	20.9	42.4	23.4	35.9	52.6	20	85
Use of goods and services sold	8,682,718	8,484,549	8,407,720	561,978	506,104	571,877	1,502,104	1,611,910	1,497,168	543,518	714,263
Fuel and energy-related activities not included in Scope 1 and 2	0	63,851	61,483	0	0	2,852	0	0	3,124	0	5,527
Transportation and distribution (downstream)	0	0	0	0	0	0	0	0	7.3	0	0
TOTAL	8,695,089	8,649,114	8,484,070.9	562,795	506,590.6	575,430.8	1,502,886	1,612,576.2	1,500,906.8	543,538	719,886.5

GRI 305-4 GHG emissions intensity (tCO₂e)

Greenhouse gas emissions intensity (tCO ₂ e/km of distribution network)	COMGÁS			NECTA			SULGÁS			COMPAGAS	
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2024	2025
	0.28	0.31	0.24	0.82	0.75	1.32	1.62	3.20	0.43	1.41	0.4

GRI 305-5 Reduction in GHG emissions (tCO₂e)

	COMGÁS			NECTA			SULGÁS			COMPAGAS	
	2025	2023	2024	2023	2024	2025	2023	2024	2025	2025	
Reductions from direct emissions (Scope 1)	1,529.6	782.3	12	5.88	0	0	4,221.093	933			
Reductions from indirect emissions from energy purchases (Scope 2)	71.6	8.9	0	2.68	2	1.6	0	0			
Reductions from other indirect emissions (Scope 3)	0	62,879	0	0	752,232	0	0	0			
TOTAL GHG EMISSION REDUCTIONS	166,792.3	63,670	12	8.56	752,234	1.6	4,221.093	933			
REDUCTIONS FROM SETOFFS	0	0	0	0	0	0	0	0			

Comgás: In 2024, we updated the fugitive gas emission factor parameter. In previous inventories (2019–2023), we used the average density of natural gas distributed by Comgás to calculate the mass values of CO₂ and CH₄. These proportions were multiplied by the GPW, in accordance with AR5 (IPCC). The new methodology proposes calculating emissions using WOODS 2007 formula to determine the molar mass of the gases and utilizing a sample — from the last three years of gas analyses conducted by Comgás — to define the average molar fraction of each gas type. This new methodology resulted in -3% difference in the emission factor (2024). This update to the fugitive emission factor — Comgás’s primary Scope 1 emissions — demonstrates the company’s commitment to the issue and the close monitoring of its emissions, seeking out the best experts and methodologies for calculating emissions.

Necta: Reduction in gasoline consumption and replacement with ethanol or CNG.

Sulgás: Reduction resulting from greater efficiency in damage control (fugitive emissions).

Compagas: Reduction resulting from change in the type of fuel used in the fleet. Also noteworthy is the reduction in fugitive emissions due to shorter response times to emergency calls and the adoption of a “blocking zone” concept, allowing valves closer to the leaks to be operated.

WATER

GRI 303-5 Water consumption (megaliters)

	COMGÁS			NECTA			SULGÁS			COMPAGAS	
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2024	2025
Total water consumption	13,532	7,079	15,881 ¹	4,500	6,478	8,001	- ²	8,100	7,700	4,830	5,290

¹ The increase in water consumption refers to Osasco facility, which in 2025 totaled 8,955.00 m³ due to an unusual leak.

² In 2023, due to a change in commercial premises, it was not possible to report the amount of water consumed because the building where Sulgás is located did not have individual consumption metering; this situation was rectified in 2024.

WASTE

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

	COMGÁS			NECTA			SULGÁS			COMPAGAS
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2025
Paper and Cardboard	7.6	4.4	14.6	0.5	4.65	2.2	NA	0	0	0.33
Plastic	2.7	1.5	58.8	0.2	0.2	1.0	4.8	6.05	1.0	0
Metals (iron and aluminum)	120.7 ¹	117.2	21.0	6.3	0	0.3	31.8 ¹	0	3.6	0
Organic	0.1	17.3	2.0	1	0.1	0.5	3.6	4.02	2.3	0
Class 3	0	0	0	NA	0	0	NA	0	0	0
Wood	32.1	30.4	48.5	NA	0	0	NA	0	0	0
Construction waste (total)	35.6	41.3	21,402.6 ²	146.5	96.9	442.6 ³	NA	0	0	0
Glass	0.01	0.03	0.8	0	0	0	0	0	0	0
Mixed recyclables	20.9	28.1	40.2	0	0	0	0	0	0	0
Common/tailings	47.8	40.9	366.3	0	0	4.9	0	0	0	0
Sludge	0	0	33.5	0	0	0	0	0	0	0
Cooking oil	0	0	0	0	0	0	0	0	0	0
TOTAL	267.5	294	21,988	154.5	102	452	40.2	10	6.9	0.33

¹ Ferrous scrap metal

² Comgás: Starting in 2025, waste generated by contractors working on Comgás's network expansion projects was included.

³ Necta: Increase in the number of contractors assessed and higher volume of construction waste generated at job sites, in addition to a greater number of projects. In 2025, Necta had a target to increase distributed volume, expand its customer base, and, consequently, extend the network mileage. In Presidente Prudente alone, 40 km of new pipeline were constructed.

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

	COMGÁS			NECTA			SULGÁS		
	2023	2024	2025	2023	2024	2025	2023	2024	2025
HAZARDOUS WASTE	21.9	11.3	0	0.04	0	0	0.80	0	0
NON-HAZARDOUS WASTE	132.8	166.4	0	7.5	1.5	2.1	36.6	6	3.2
Paper and cardboard	7.7	4.4	0	0.5	0.5	1.1	0	0	0
Plastic	2.7	1.5	6	0.2	0.2	0.3	4.8	6	3.2
Metals	120.7	117.2	0	6.3	0.5	0.3	31.8	0	0
Glass	0.01	0.03	0	0	0	0	0	0	0
Organic	1.7	2	0	0	0	0	0	0	0
Construction Waste	0	0	0	0.3	0.3	0.3	0	0	0
Wood	0	0.01	0	0	0	0	0	0	0
Sludge	0	13.0	0	0	0	0	0	0	0
Mixed recyclable waste	0	28.1	0	0	0	0	0	0	0
Others	0	0	0	0	0	0	0	0	0
Cooking oil	0	0	0	0	0	0	0	0	0

Comgás: Starting in 2025, Comgás will ensure proper disposal of all its waste.

Necta: Increase in the number of contractors evaluated and higher volume of construction waste generated at job sites, in addition to a greater number of construction projects. In 2025, Necta had a goal to increase distribution volume, expand its customer base, and, consequently, extend its network mileage. In Presidente Prudente alone, 40 km of new network were built.

Compagas: In 2025, there was no waste disposal at Compagas due to low waste generation that year.

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

	COMGÁS			NECTA			SULGÁS		
	2023	2024	2025	2023	2024	2025	2023	2024	2025
HAZARDOUS WASTE	21.9	11.3	0	0.04	0	0	0.8	0	0
Preparation for reuse	0	0	0	0	0	0	0	0	0
Recycling	13.4	6.6	0	0	0	0	0.80	0	0
Other recovery operations	8.5	4.7	0	0.04	0	0	0	0	0
Non-hazardous waste	132.8	166.4	0	7.6	1.5	2.1	36.6	0	0
Preparation for reuse	0	0	0	0	0	0	0	0	0
Recycling	132.8	151.3	0	6.9	0.8	1.5	36.6	0	0
Other recovery operations	0	15.1	0	0.6	0.7	0.7	0	0	0

Compagas: In 2025, no waste was disposed of at Compagas due to low waste generation that year.

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

	COMGÁS			NECTA			SULGÁS		
	2023	2024	2025	2023	2024	2025	2023	2024	2025
HAZARDOUS WASTE	0	0	36.2	0	0	0	0	0	0
Incineration (with energy recovery)	0	0	35.1	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	0	0	0	0	0	0	0	0	0
Other disposal transactions	0	0	1.1	0	0	0	0	0	0
NON-HAZARDOUS WASTE	128.9	127.9	24.0	293.3	96.6	291.0	3.6	4.0	2.3
Incineration (with energy recovery)	0	1.7	2.0	0	0	0	0	0	0
Incineration (without energy recovery)	0	0	0	0	0	0	0	0	0
Landfill disposal	128.9	126.3	0	147.2	96.6	291.0	3.6	4.0	2.3
Other disposal transactions	0	0	22.0	146.1	0	0	0	0	0

Necta: Increase in the number of contractors evaluated and higher volume of construction waste generated at job sites, in addition to a greater number of construction projects. In 2025, Necta set a goal to increase the volume distributed, expand its customer base, and, consequently, extend its network mileage. In Presidente Prudente alone, 40 km of new network were built.

Compagas: In 2025, there was no waste disposal at Compagas due to low waste generation that year.

VALUE CHAIN

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

	COMPASS		COMGÁS			NECTA			SULGÁS			COMPAGAS	
	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2024	2025
Number of suppliers assessed for environmental impacts.	218	218	3,271	3,361	2,003	520	540	471	12	553	638	90	568
Number of suppliers identified as causing actual and potential negative environmental impacts.	0	0	26	16	265	0	0	30	0	0	0	0	7
Percentage of suppliers identified as causing negative environmental impacts — actual and potential — with whom improvements were agreed upon as a result of the assessment conducted.	0	0	100%	94%	89%	0	0	6.15	0	0	0	0	0
Percentage of suppliers identified as causing significant negative environmental impacts — actual and potential — with whom the organization terminated business relationships, as a result of the assessment and the reasons behind this closure.	0	0	73%	6%	11%	0	0	0.21	0	0	0	0	0

Commit: Commit's suppliers are evaluated together with Compass

Comgás: The change in volume from 2024 to 2025 is due to the refinement of the supplier base, where only those with active contracts were actually evaluated.

SOCIAL

WORK ENVIRONMENT

2-7 Employee Information

	COMPASS		COMGÁS ¹		COMMIT		NECTA		SULGÁS		COMPAGAS	
	man	woman	man	woman	man	woman	man	woman	man	woman	man	woman
EMPLOYMENT TYPE												
Full-time	28	34	726	427	16	9	70	46	84	66	90	55
Part-time	0	0	0	1	0	0	0	0	0	0	0	0
TOTAL	28	34	726	428	16	9	70	46	84	66	90	55
Permanent employees	28	34	726	428	16	9	70	46	82	64	90	55
Temporary employees	0	0	0	0	0	0	0	0	2	2	0	0
FUNCTIONAL CATEGORY												
Governing bodies	9	0	11	3	7	0	6	0	5	1	0	0
Directors	4	3	7	3	4	0	0	0	0	0	0	0
Management	6	6	40	33	10	3	11	8	7	10	10	6
Coordinators/supervisors	2	3	28	33	0	0	2	2	8	5	6	3
Administrative	16	22	322	325	2	6	49	36	42	44	50	46
Operating	0	0	329	34	0	1	8	0	27	7	24	0
AGE GROUP												
Under 30	4	7	64	78	0	1	13	13	7	10	11	12
Between 30 and 50 years old	18	23	572	326	10	7	9	4	63	45	63	40
Over 50	6	4	90	24	6	1	48	29	14	11	16	3
REGION												
Southeast	28	34	726	428	16	9	70	46	0	0	0	0
South	0	0	0	0	0	0	0	0	84	66	90	55

¹ The part-time Comgás employee is also a full-time Compass employee.

GRI 401-1 Turnover

	COMMIT				NECTA			
	Contractors	%	Terminated	%	Contractors	%	Terminated	%
GENDER								
Women	1	4	4	10	10	9	17	15
Men	3	12	2	10	19	16	14	12
AGE GROUP								
Under 30	0	0	1	2	6	5	7	6
Between 30 and 50 years old	2	9	5	12	22	19	22	19
Over 50	2	9	3	6	1	1	2	2
REGION								
Midwest	0	0	0	0	0	0	0	0
North	0	0	0	0	0	0	0	0
Northeast	0	0	0	0	0	0	0	0
Southeast	4	18.1	9	20	29	25	31	27
South	0	0	0	0	0	0	0	0

	SULGÁS				COMPAGAS			
	Contractors	%	Terminated	%	Contractors	%	Terminated	%
GENDER								
Women	10	41.6	9	37.5	26	47.2	21	10
Men	14	58.3	15	62.5	27	30	26	1.1
AGE GROUP								
Under 30	4	16.6	1	4.16	18	75	2	200
Between 30 and 50 years old	17	70.8	19	79.1	33	31.1	29	3.9
Over 50	3	12.5	4	16.7	2	13.3	16	-48.3
REGION								
Midwest	0	0	0	0	0	0	0	0
North	0	0	0	0	0	0	0	0
Northeast	0	0	0	0	0	0	0	0
Southeast	0	0	0	0	0	0	0	0
South	24	100	24	100	53	36.5	47	4.3

GRI 401-3 Parental Leave

	COMPASS		COMGÁS		COMMIT		NECTA		SULGÁS		COMPAGAS	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women ¹
Total number of employees who took maternity/paternity leave during the period	1	1	19	15	0	0	3	0	2	0	1	1
Total number of employees who returned to work after the end of maternity/paternity leave	1	1	19	18	0	0	3	0	2	0	1	1
Total number of employees who returned to work after the end of their maternity/paternity leave and remained employed 12 months after returning to work	1	1	26	16	0	0	3	0	2	0	1	0
RETURN RATE	100	100	100	100	0	0	100	0	100	0	100	100
RETENTION RATE	100	100	100	100	0	0	100	0	100	0	100	100

1, As of December 31, the 12-month period since the return had not yet expired.

GRI 404-1 Total training hours

	COMPASS 2025	COMGÁS 2025	COMMIT 2025	NECTA 2025	SULGÁS 2025	COMPAGAS 2025
GENDER						
Men	401.4	10,763.7	490	1,177.2	778.5	3,718
Women	694.1	32,284.4	147	811.5	784	1,993
TOTAL	1,095.5	43,588.2	637	1,988.8	1,562.5	5,711
FUNCTIONAL CATEGORY						
Executive Board	124.8	102.2	0	-	-	-
Management	417.8	2,583.3	637	433.6	121.5	674
Coordination	65.2	1,837.0	0	128.5	118	252
Administrative	487.6	15,866.8	0	1,331.1	834	2,694
Operating	0	23,198.8	0	115.5	489	2,091
TOTAL	1,095.4	43,588.2	637	1,988.8	1,562.5	5,711

GRI 404-1 Average training hours

	COMPASS 2025	COMGÁS 2025	COMMIT ¹ 2025	NECTA 2025	SULGÁS 2025	COMPAGAS 2025
GENDER						
Men	14.3	14.8	30.6	16.8	9.2	41.3
Women	20.4	76.7	16.3	17.6	11.9	36.2
TOTAL	17.6	37.8	25.5	17.1	10.4	39.4
FUNCTIONAL CATEGORY						
Executive Board	17.8	10.2	0	-	-	-
Management	34.8	35.4	49	22.8	7.1	42.1
Coordination	13.0	30.1	0	32.1	9	28.0
Administrative	12.8	24.5	0	15.4	9.7	28.0
Operating	0	63.9	0	14.4	14.4	87.1
TOTAL	17.6	37.8	25.5	17.1	10.4	39.4

¹ No attendance list was used; therefore, the number of people per hour was considered.

GRI 404-3 Percentage of employees who receive regular performance and career development reviews

	COMPASS			COMMIT			COMGÁS		
	Number of employees	Number of employees who underwent performance review	%	Number of employees	Number of employees who underwent performance review	%	Number of employees	Number of employees who underwent performance review	%
GENDER									
Men	28	26	92.8	16	12	75	726	726	100
Women	34	34	100	6	6	66	429	429	100
FUNCTIONAL CATEGORY									
Directors	7	7	100	4	2	50	10	10	100
Management	12	12	100	13	11	84	74	74	100
Coordination/supervision	5	5	100	-	-	-	61	61	100
Administrative	38	36	94.7	8	5	62	647	647	100
Operational	-	-	-	-	-	-	363	363	100

	SULGÁS			NECTA			COMPAGAS		
	Number employees	Number of employees who underwent performance review	%	Number employees	Number of employees who underwent performance review	%	Number employees	Number of employees who underwent performance review	%
GENDER									
Men	84	69	82.1	70	70	100	90	80	88.9
Women	66	53	80.3	46	46	100	55	48	87.3
FUNCTIONAL CATEGORY									
Directors	-	-	-	0	0	0	0	0	0
Management	17	13	76.5	19	19	100	16	15	93.8
Coordination/supervision	13	12	92.3	4	4	100	9	9	100
Administrative	86	66	76.7	85	85	100	96	81	84.4
Operating	34	31	91.2	8	8	100	24	22	91.7

GRI 405-1 Diversity in Leadership Bodies and Employees (%)

COMPASS											
FUNCTIONAL CATEGORY	Gender		Age Group			Race				LBTQIA+	People with Disabilities
	Men	Women	Under 30	Between 30 and 50 years	Over 50	Yellow	White	Black Mixed-race	Others		
Governance bodies	100	0	0	50	50	-	-	-	-	-	-
Directors	57	43	0	57	43	0	100	0	0	0	0
Management	50	50	0	83	17	8	83	8	0	0	0
Coordination	40	60	40	60	0	0	100	0	0	0	0
Administrative	42	58	24	63	13	3	71	24	0	0	2.6
Operating	-	-	-	-	-	-	-	-	-	-	-

1 Data marked with “-” represent board members who did not respond to the self-declaration regarding race, sexual orientation, and disability; the operational functional category is not applicable, and the president is considered in the director category. 2 The president is considered in the director category.

COMGÁS											
FUNCTIONAL CATEGORY	Gender		Age Group			Race				LBTQIA+	People with Disabilities
	Men	Women	Under 30	Between 30 and 50 years	Over 50	Yellow	White	Black Mixed-race	Others		
Governance bodies	80	20	0	20	80	0	100	0	0	0	0
Directors	70	30	0	80	20	0	90	10	0	0	0
Management	54.8	45.2	0	89	11	4.1	82.2	13.7	0	1.4	2.7
Coordination	45.9	54.1	1.6	96.7	1.6	1.6	77	21	0	3.3	6.6
Administrative	49.7	50.3	17.2	76	6.8	1.1	70.7	27.7	0	5	6.2
Operating	90.7	9.3	8.2	75.5	16.2	1.1	59.1	39.8	0	0	3.3

GRI 405-1 Diversity in Leadership Bodies and Employees (%)

COMMIT											
FUNCTIONAL CATEGORY	Gender		Age Group			Race				LBTQIA+	People with Disabilities
	Men	Women	Under 30	Between 30 and 50 years	Over 50	Yellow	White	Black Mixed-race	Others		
Governance bodies	100	0	0	29	71	-	-	-	-	-	-
Directors	100	0	0	25	75	0	100	0	0	0	0
Management	77	23	0	69	31	8	92	0	0	0	0
Coordination	-	-	-	-	-	-	-	-	-	-	-
Administrative	25	75	12.5	85.7	0	0	100	0	0	13	0
Operating	-	-	-	-	-	-	-	-	-	-	-

Data marked with “-” represent board members who did not respond to the self-declaration regarding race, sexual orientation, and disability, as well as coordination and operational categories that are not applicable to the Company’s context.

NECTA											
FUNCTIONAL CATEGORY	Gender		Age Group			Race				LBTQIA+	People with Disabilities
	Men	Women	Under 30	Between 30 and 50 years	Over 50	Yellow	White	Black Mixed-race	Others		
Governance bodies	100	0	0	50	50	-	-	-	-	-	-
Directors	-	-	-	-	-	-	-	-	-	-	-
Management	57.9	42.1	0	84.2	15.8	0	84.2	15.8	0	0	0
Coordination	50	50	25	50	25	0	50	50	0	25	0
Administrative	57.6	42.4	29.4	60	10.6	4	80	15.3	0	10.6	4.7
Operating	100	0	0	87.5	12.5	0	50	37.5	0	25	0

Data marked with “-” represent board members who did not respond to the self-declaration regarding race, sexual orientation, and disability, and a category of directors that is not applicable to the Company’s context.

GRI 405-1 Diversity in Leadership Bodies and Employees (%)

SULGÁS											
FUNCTIONAL CATEGORY	Gender		Age Group			Race				LBTQIA+	People with Disabilities
	Men	Women	Under 30	Between 30 and 50 years	Over 50	Yellow	White	Black Mixed-race	Others		
Governance bodies	83	17	0	17	83	0	83	17	0	0	0
Directors	-	-	-	-	-	-	-	-	-	-	-
Management	41	59	0	94	6	0	94	6	0	0	0
Coordination	62	38	0	100	0	0	85	15	0	8	0
Administrative	49	51	16	65	19	0	87	13	0	5	1
Operating	79	21	9	68	24	3	65	32	0	3	3

Data marked with “-” represent the category of Directors that is not applicable to the Company.

COMPAGAS											
FUNCTIONAL CATEGORY	Gender		Age Group			Race				LBTQIA+	People with Disabilities
	Men	Women	Under 30	Between 30 and 50 years	Over 50	Yellow	White	Black Mixed-race	Others		
Governance bodies	-	-	-	-	-	-	-	-	-	-	-
Directors	-	-	-	-	-	-	-	-	-	-	-
Management	63	38	0	81	19	0	75	25	0	0	6
Coordination	67	33	0	100	0	0	89	11	0	0	0
Administrative	52	48	23	71	6	1	81	18	0	2	1
Operating	100	0	0	58	42	0	79	21	0	0	0

Data marked with “-” represent the category of Executive Officers and Board Members, which is not applicable to the Company.

GRI 405-1 Diversity in Leadership Bodies (%)

FUNCTIONAL CATEGORY	COMPASS CONSOLIDATED DIVERSITY IN LEADERSHIP							
	Gender Female	Race	Age Group	LGBTQIA+	People with Disabilities	Total Diversity	Men – Non-minority Group	Total
		Black and Brown	60 years of age or older					
Directors	8	1	1	0	0	10	18	28
Management	72	8	5	0	1	86	76	162
Management/coordination	49	11	0	1	1	62	34	96
TOTAL DIVERSITY	129	20	6	1	2	158	128	286

1 Indicator does not include Compagas.

2 Diversity includes women and men, individuals self-identifying as Black (Black or mixed-race), persons with disabilities, representatives of the LGBTQIAPN+ community, and age diversity (considering individuals aged 60 years or older).

3 The executive director functional category is not applicable to Sulgás and Necta, as neither company has this category in its organizational structure.

4 The coordinator functional category is not applicable to Commit, as it does not have this category in its organizational structure.

5 For Edge, one executive director is considered in the target calculation but excluded from the indicator table. Additionally, two employees classified by the business as coordinators are classified by Compass as administrative staff and, therefore, are not considered in the target rationale.

6 At Compass, the President is included in the executive director category.

405-2 Ratio of base salary and total compensation received by women to that received by men

		COMPASS	COMGÁS	COMMIT	NECTA	SULGÁS	COMPAGAS
Board of Directors	Base Salary (Monthly)	88%	108%	-1	-1	-1	-1
	Total Compensation (Year)	85%	110%	-1	-1	-1	-1
Management	Base Salary (Monthly)	104%	92%	87%	74%	102%	88%
	Total Compensation (Year)	106%	90%	86%	74%	103%	88%
Coordination/supervision	Base Salary (Monthly)	98%	98%	-1	82%	108%	73%
	Total Compensation (Year)	98%	98%	-1	82%	108%	70%
Administrative	Base Salary (Monthly)	85%	90%	96%	86%	73%	92%
	Total Compensation (Year)	75%	91%	96%	86%	73%	90%
Operating	Base Salary (Monthly)	-1	86%	-1	-1	90%	-1
	Total Compensation (Year)	-1	77%	-1	-1	90%	-1

1 There are no employees performing this role, or there is only one of a particular gender.

2 Compass: The president is considered part of the executive category.

HEALTH AND SAFETY

403-8 Workers covered by occupational health and safety management system

COMPASS		COMGÁS		COMMIT		NECTA		SULGÁS		COMPAGAS	
Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
76	100%	4,412	100	25	100	368	100	332	100	372	100

403-9 Workplace accidents

	COMPASS			COMGÁS ¹			COMMIT	NECTA			SULGÁS			COMPAGAS	
	2023	2024	2025	2023	2024	2025	2025	2023	2024	2025	2023	2024	2025	2024	2025
OWN EMPLOYEE HEALTH AND SAFETY RATES AND STATISTICS															
Number of deaths resulting from work-related injuries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Death rate from work-related injuries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Number of high-consequence work-related injuries (excluding fatalities)	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0
Rate of work-related injuries resulting in hospital discharge (excluding fatalities) – LTIF	0	0	0	0	0.38	0	0	0	0	0	0	0	0	0	0
Number of reportable work-related injuries	0	0	0	0	1	0	0	0	1	2	0	0	0	0	1
Reportable work-related injury rate – TRCF	0	0	0	0	0.38	0	0	0	3.6	6.1	0	0	0	0	4.02

¹ Values restated for the year 2024 due to a reanalysis of the data. (GRI 2-4)

403-9 Workplace accidents

	COMPASS			COMGÁS ¹			COMMIT	NECTA			SULGÁS			COMPAGAS	
	2023	2024	2025	2023	2024	2025	2025	2023	2024	2025	2023	2024	2025	2024	2025
NUMBER AND RATES FORTHIRD PARTY WORKERS' HEALTH AND SAFETY															
Number of deaths resulting from work-related injuries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Death rate resulting from work-related injuries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Number of injuries related to high-consequence work (excluding fatalities)	0	0	0	1	2	0	0	0	0	0	0	0	0	2	0
Rate of high-consequence work-related injuries (excluding fatalities) – LTIF	0	0	0	0.1	0.25	0	0	0	0	0	0	0	0	7.1	0
Number of reportable work-related injuries	0	0	0	1	2	4	0	0	0	0	0	0	0	5	8
Reportable work-related injury rate – TRCF	0	0	0	0	0.25	0.56	0	0	0	0	0	0	0	17.7	18.84

1 Compass does not manage third parties

GRI 403-10 - Occupational Illnesses

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

VALUE CHAIN

204-1 Percentage of procurement budget spent on local suppliers

	COMPASS	COMGÁS	NECTA	SULGÁS	COMPAGAS
Percentage of budget spent on local suppliers	98.4% ¹	82% ²	69.9% ²	45.3 ²	23% ²

1 Considered suppliers from across the country.

2 Suppliers in their respective states.

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

	COMPASS ¹ 2025	COMGÁS 2025	NECTA 2025	SULGÁS 2025	COMPAGAS 2025
Number of suppliers assessed for social impacts.	218	2,003	471	638	568
Number of suppliers identified as having actual and potential significant negative social impacts.	0	0	0	0	1
Percentage of suppliers identified as having actual and potential significant negative social impacts with whom improvements were agreed upon as a result of the assessment.	0	0	0	0	0
Percentage of suppliers identified as having actual and potential significant negative social impacts with whom relationships were terminated as a result of the assessment	0	0	0	0	100

¹ Commit's suppliers are considered together with Compass

LOCAL COMMUNITY

GRI 413-1 Operations involving engagement, impact assessments, and development programs focused on the local community

	COMGÁS %	NECTA %	SULGÁS %	COMPAGAS %
i. social impact assessments, including gender impact assessments, based on participatory processes	100	100	100	100
ii. environmental impact assessments and ongoing monitoring	100	100	100	100
iii. public disclosure of results of environmental and social impact assessments	100	100	100	100
iv. local development programs based on the needs of local communities	0	0	100	100
v. stakeholder engagement plans based on stakeholder mapping	100	100	100	100
vi. committees and processes for broad consultation with the local community, including vulnerable groups	0	0	0	0
vii. works councils, occupational health and safety committees, and other employee representative bodies to discuss impacts	100	100	100	100
viii. formal complaint and grievance procedures for local communities	100	100	100	100

GOVERNANCE

REMUNERATION

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

	COMPASS		COMGÁS		COMMIT		NECTA		SULGÁS		COMPAGAS	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Ratio relative to minimum wage	4.9	3.8	2.0	1.5	8.9	6.5	1.8	1.7	2.6	2.6	1.8	1.8

CORPORATE INTEGRITY

GRI 205-1 Operations subject to corruption risk assessments

	COMPASS	COMGÁS	COMMIT	NECTA	SULGÁS	COMPAGAS
	2025	2025	2025	2025	2025	2025
Total number of transactions subject to corruption risk assessments	3	9	1	1	1	568
Percentage of transactions subject to corruption risk assessments	100	100	100	100	100	100

1 Comgás: The nine departments within the company's governance structure are considered operations.

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

	COMPASS				COMGÁS				COMMIT			
	Training	%	Communications	%	Training	%	Communications	%	Training ¹	%	Communications	%
Governing bodies	-	-	-	-	5	100	5	100	0	0	7	100
Directors	6	100	5	83.3	10	100	10	100	0	0	4	100
Managers	11	100	11	100	75	100	75	100	0	0	11	100
Coordination	5	100	5	100	61	98.4	61	98.4	0	0	0	0
Administrative	35	100	35	100	661	99.5	661	99.5	0	0	7	87.5
Operating	-	-	-	-	354	100	354	100	0	0	0	0

1 Commit employees undergo mandatory anti-corruption training upon hiring. The initiatives carried out in 2025 focused on training in other topics related to integrity.

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

	NECTA				SULGÁS ¹				COMPAGAS ²			
	Training	%	Communications	%	Training	%	Communications	%	Training	%	Communications	%
Governing bodies	-	-	-	-	-	-	-	-	-	-	-	-
Directors	-	-	-	-	-	-	-	-	1	33.3	3	100
Managers	5	26.3	19	100	17	100	17	100	15	100	15	100
Coordination	1	25	4	100	13	100	13	100	9	100	9	100
Administrative	40	47	85	100	85	100	85	100	65	87.8	72	100
Operating	8	100	8	100	34	100	34	100	43	73.4	46	100

1 The number of people trained in 2026 was recorded, due to systemic issues. Active and terminated employees in 2025 who completed training during the reporting period were included.

2 Communications from registered employees were considered for the compliance week of the month. Active and former employees in 2025 who completed training during the reporting period were included.

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

	COMPASS		COMGÁS		COMMIT		NECTA		SULGÁS		COMPAGAS	
	2025		2025		2025		2025		2025		2025	
	Communications	%	Communications	%	Communications	%	Communications	%	Communications	%	Communications	%
Partners informed about policies and anti-corruption procedures	_1	_1	573	19.1	_1	_1	234	100	_1	_1	85	100

1 There is no communication for this audience; however, all contracts contain anti-corruption clauses aligned with the company's corporate policies.

GRI 2-28 Membership in associations

WHO	ASSOCIATION	ACRONYM	OBJECTIVE
COMPASS, COMGÁS, NECTA AND SULGÁS	Brazilian Association of Piped Gas Distribution Companies	Abegás	Brings together piped gas distribution utilities, shareholders, and companies involved in the gas industry. Its mission is to expand the supply of natural gas; support the strengthening of distributors through technical exchange and cooperation; and collaborate with government agencies in the formulation of development programs. Abegás represents Brazil in the International Gas Union (IGU).
COMPASS, COMGÁS, NECTA AND COMPAGÁS	Brazilian Biogas Association	ABiogás	Acting as a channel of dialogue with civil society, federal and state governments, municipalities, and agencies responsible for Brazilian energy planning, Abiogás aims to transform electricity, fuel, and thermal energy generated by biogas into widely used energy commodities, with 10% share in the Brazilian energy mix.
COMPASS, COMPAGAS AND NECTA	International Center for Renewable Energy and Biogas	CIBIOGÁS	Involve distributors in studies and discussions related to renewable energy, particularly regarding the distribution of biomethane, given that the institution is linked to the development of biogas/biomethane as a clean and competitive energy resource and aims to promote the renewable energy market.
COMPASS AND COMGÁS	Brazilian Institute of Petroleum, Natural Gas, and Biofuels	IBP	Understand the stance on public consultations and hearings; discussions regarding regulation. Participate in technical committees, contribute to studies and proposals of technical, regulatory, and tax nature.
COMPASS	Brazilian Chemical Industry Association	ABIQUIM	A non-profit organization founded on June 16, 1964, bringing together large, medium, and small chemical industries, as well as service providers to the sector in the areas of logistics, transportation, waste management, and emergency response.
COMPASS	Brazilian Association of Technical Standards	ABNT	An institution with hundreds of technical members and companies across more than 30 committees, covering 90% of national technical standards, which develops ISO standards for sustainability, quality, and the environment, promoting certifications and safe practices in products, services, and industrial processes
COMPASS	Life Cycle Assessment Network	LCA Network	Brazilian collaborative platform with dozens of institutions, companies, and experts in Life Cycle (LCA), covering various industries such as agriculture, energy, and manufacturing, which promotes standardized LCA methodologies to measure environmental impacts, encouraging transparency in sustainable value chains and support for green policies.
COMPASS	Brazilian Business Council for Sustainable Development	CEBDS	Brazilian Business Council for Sustainable Development, with over 200 leading member companies representing approximately 50% of Brazil's GDP, which promotes the transition to a low-carbon economy by supporting public policy, ESG innovation, and partnerships for climate and biodiversity initiatives.
COMPASS	Federation of Industries of the State of São Paulo	FIESP	The largest trade association in Brazilian industry. It represents approximately 130,000 companies across various sectors, of all sizes, and from a wide range of production chains, distributed across 131 employers' associations
COMPASS	International Gas Union	IGU	Promote 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 safe production, transmission, distribution, and use of gas.
COMPASS	Competitive Brazil Movement	MBC	A non-partisan civil society organization that bridges public and private sectors, invests in a culture of governance, and promotes excellence in management with the aim of enhancing national competitiveness, increasing the government's investment capacity, and improving essential public services provided to Brazilians.

GRI 2-28 Membership in associations

WHO	ASSOCIATION	ACRONYM	OBJECTIVE
COMPASS	UN Global Compact	UN Global Compact	UN platform with thousands of signatory companies worldwide, spanning a wide range of global economic sectors, that encourages the adoption of sustainable principles in human rights, the environment, and governance, promoting annual reports and actions aligned with UN Sustainable Development Goals.
COMPASS	Energy Industry Union in the State of São Paulo	SINDIENERGIA - SP	As the union brings together companies in the sector — including distributors, generators, and transmitters of electricity and natural gas — its role is to represent our members in the state's energy sector, promoting and increasing the use of natural gas.
COMGÁS, NECTA E SULGÁS	Association of the Energy Cogeneration Industry	COGEN	Influence matters related to the gas industry. Maintain institutional relationships. Participate in industry discussions and positioning regarding natural gas, regulation, and rate reviews. Seek closer ties with certain clients and sector leaders.
COMGÁS E NECTA	Center for Industries of the State of São Paulo	CIESP	Influenciar nos pontos relativos à indústria do gás, Manter relacionamento institucional, Participar das discussões e posicionamento da indústria em relação ao gás natural, regulação, revisões tarifárias, Buscar aproximação com alguns clientes e lideranças dos setores,
COMGÁS	Brazilian Hydrogen Association	ABH2	Association dedicated to promoting the production, storage, distribution, and use of hydrogen for energy purposes in Brazil.
COMGÁS	American Gas Association	AGA	Association representing companies working with natural gas. Its members include distributors, suppliers, and equipment providers, among others. It operates in the United States but also includes companies from around the world. It plays an important role in ESG and safety issues.
COMPAGAS	Association of Real Estate Market Executives	ADEMI	Promoting representation in society by providing market information, research, and participation in industry events.
COMPAGAS	Association of Sales and Marketing Executives of Brazil	ADVB-PR	Participate in events organized by the institution, which aim to connect industry professionals and business owners in the state. Currently, the range of events and activities carried out in partnership with the private sector updates, trains, and enhances the skills of members and the community at large in the areas of marketing, business management, sales, and communication.
COMPAGAS	Thematic Council on Energy of the Federation of Industries of the State of Paraná	FIESP-PR	To promote discussion and disseminate initiatives in the areas of sustainable mobility, energy efficiency, energy planning, oil and gas, renewable energy, and biomass. It aims to engage representatives from industry and private companies, trade associations, research institutions, academia, and public enterprises.
COMPAGAS	Curitiba Forum on Climate Change	CURITIBA FORUM ON CLIMATE CHANGE	Discuss and propose mitigation and adaptation measures for the inevitable climate changes affecting the city of Curitiba, through technical recommendations submitted to the Mayor. Meetings are held to discuss issues related to the development of actions to advance the agenda in the city.

GRI 2-28 Membership in associations

WHO	ASSOCIATION	ACRONYM	OBJECTIVE
COMPAGAS	Business Leaders of Paraná	LIDE-PR	Participate in events organized by the institution, which aim to connect key business leaders in the state and foster the development of agendas ranging from industrialization to sustainability.
COMPAGAS	Pro-Paraná Movement	PRO-PARANÁ MOVEMENT	Promote discussions on the social, cultural, and economic development of Paraná, supporting initiatives that result in improved infrastructure and well-being for the people of Paraná.
NECTA	Commercial and Industrial Association of Ribeirão Preto	ACIRP	To promote the economic and social development of entrepreneurs and the city of Ribeirão Preto, in order to stimulate the region's continuous and sustainable development.
SULGÁS	Brazilian Hotel Industry Association	ABIH	Provide information and stimulate the hospitality industry
SULGÁS	Federation of Business of Rio Grande do Sul	FEDERASUL	Bringing together entrepreneurs, companies, and associations in a network of cooperation, innovation, and representation to tackle challenges, influence public policy, and build a more competitive and prosperous business environment.
SULGÁS	Federation of Industries of the State of Rio Grande do Sul	FIERGS	Advocate for policies that strengthen the industrial sector at state, national, and international levels, aiming to create an environment that fosters competitiveness, technological innovation, and development.
SULGÁS	Union of the Renewable Energy Industry of Rio Grande do Sul	SINDIENERGIA -RS	Legally represent the economic sector comprising industries that generate electricity from renewable sources and companies that make up renewable energy generation, transmission, storage, and marketing chain in Rio Grande do Sul
SULGÁS	Union of the Civil Construction of Large Structures	SINDUSCON RS	Provide information and promote the civil construction sector.
SULGÁS	Union of the Large-Scale Civil Construction	SINDUSCON CAXIAS	Promote development, improve workers' quality of life, and undertake initiatives to preserve the natural and built environment.
SULGÁS	Inter-Municipal Union of Fuel and Lubricant Retailers of Rio Grande do Sul	SULPETRO	To consolidate its position as a key player in the fuel sector, strengthen relationships with distributors and gas stations, and stay up-to-date on new products and market trends in the sector.
SULGÁS	Caldeira Institute	INSTITUTO CALDEIRA	Innovation and Technology Hub
SULGÁS	Tecnopuc	TECNO PUC	Innovation and Technology Hub

DISTRIBUTION INDICATORS - SASB

Information on energy prices and fair advice for customers

IF-GU-240a.1 Average retail gas rate for residential, commercial, and industrial customers

	COMGÁS			NECTA			SULGÁS			COMPAGAS		
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024 ¹	2025
AVERAGE GAS RATE (R\$/M³)												
Residential	8.91	10.13	10.40	9.16	9.27	10.70	6.62	6.15	6.34	8.96	7.35	7.05
Commercial	8.33	9.35	9.02	7.96	8.00	7.60	5.63	5.33	5.48	6.95	6.00	5.66
Industrial	4.11	5.12	4.47	3.92	3.94	3.16	4.04	3.71	3.80	4.71	3.99	2.27
AVERAGE GAS RATE (R\$/MMBTU)												
Residential	238.86	276.04	278.80	245.56	248.51	286.84	177.52	164.82	169.84	240.20	197.26	189.17
Commercial	223.31	253.79	241.79	213.4	214.46	203.74	151.02	142.84	146.85	186.48	160.99	151.98
Industrial	110.18	131.58	119.84	105.1	105.62	84.71	108.43	99.42	101.95	126.30	107.21	60.90

IF-GU-240a.3 Number of gas disconnections for residential customers due to non-payment, Percentage of reconnections within 30 days

	COMGÁS			NECTA			SULGÁS ¹			COMPAGAS	
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2024	2025
Number of gas disconnections for residential customers due to non-payment	10,604	19,104	21,212	439	1,499	4,349	-	-	71	4,978	2,796
Percentage of reconnections	34%	34%	34%	42.8%	46%	17%	-	-	100%	70%	71%

¹ In 2023 and 2024, no disconnections were made.

INTEGRITY OF THE GAS DISTRIBUTION INFRASTRUCTURE

IF-GU-540a.1 Number of (1) reported gas pipeline incidents, (2) Corrective Action Orders (CAO), and (3) Notices of Probable Violation (NOPV)

	COMGÁS			NECTA			SULGÁS			COMPAGAS		
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
i. reported gas pipeline incidents	0	5	0	0	0	0	0	0	0	0	0	0
ii. corrective action orders (CAO)	0	5	0	0	0	0	0	0	0	0	0	0
iii. notices of probable violation (NOPV)	0	0	0	0	0	0	0	0	0	0	0	0

IF-GU-540a.2 Percentage of distribution piping that is (1) cast iron and/or forged iron and (2) unprotected steel

	COMGÁS			NECTA			SULGÁS			COMPAGAS		
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024 ¹	2025
NETWORK LENGTH IN KILOMETERS												
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	0.0
Steel distribution network	2,409.9	2,062.28	2,582.23	659.1	659.2	659.7	610.0	602.8	607.7	481	472	478
Polyethylene and/or polyamide distribution network	19,497.4	21,111.7	21,296.06	694.4	725.1	836.9	877.0	944.9	979.4	394	428	471
Total distribution network	21,908.3	23,174.05	23,878.3	1,353.6	1,391	1,496.7	1,488	1,550	1,587.2	875	900	949
PERCENTAGE OF NATURAL GAS DISTRIBUTION PIPELINES BY MATERIAL												
Cast iron distribution network	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Steel distribution grid	11%	8.9%	10.8	49%	47.6%	44.1%	41%	38.9%	38.4%	54.9%	52.4%	50.3%
Polyethylene distribution network	89%	91.1%	89.2	51%	52.4%	55.9%	59%	61.1%	61.1%	45.1%	47.5%	49.7%
TOTAL DISTRIBUTION NETWORK	100%	100	100	100%	100%	100%	100%	100%	100%	100%	100%	100%

¹ In this cycle, in Compagas, the database was reviewed and the 2024 values were adjusted.

IF-GU-540a.3 Percentage of inspected distribution and transmission gas pipelines (km)

	COMGÁS			NECTA			SULGÁS			COMPAGAS		
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
Percentage of hazardous liquid pipelines inspected	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Percentage of natural gas pipelines inspected	444%	409%	378.1%	246%	278%	397.6%	201%	137.8%	101.8%	1363%	1346%	1221%

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

	COMGÁS			NECTA			SULGÁS			COMPAGAS	
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2024	2025
NUMBER OF CUSTOMERS BY SEGMENT											
Residential	2,514,127	2,660,918	2,817,849	43,690	46,500	56,491	87,004	99,420	108,406	57,864	64,668
Commercial	20,580	21,166	21,488	802	815	887	1,763	1,687	1,970	665	968
Industrial	1,559	1,570	1,603	173	166	181	183	184	209	184	203
Cogeneration	32	32	46	0	0	0	42	34	43	1	0
CNG	229	236	224	17	13	12	111	103	98	34	35
Thermal Power	2	2	3	0	0	0	2	2	2	1	0
TOTAL	2,536,529	2,683,924	2,841,213	44,682	47,494	57,571	89,105	105,650	110,728	58,749	65,880

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

	COMGÁS			NECTA			SULGÁS			COMPAGAS	
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2024	2025
MMBTU											
Residential	11,794,313	12,049,529	13,209,670	116,036.8	118,903.5	139,986.9	394,578	427,924.5	509,977	446,176.2	516,195
Commercial	5,562,046	5,771,498	5,777,195	102,032.5	106,237.1	129,692.2	629,759	640,099.1	697,055.5	232,399.6	248,135
Industrial	122,555,176	128,914,892	128,218,782	9,721,866	8,783,350.8	10,222,316.1	22,975,431.4	25,661,567.1 ¹	24,000,106.2	8,517,614.4	6,542,274
Cogeneration	10,218,431	7,215,799	6,276,186	-	-	-	1,026,417	495,597.4	105,561.2	-	-
NGV	5,815,907	4,532,300	3,618,212	171,383.2	138,691.9	144,382.5	2,082,377	1,831,043	1,642,429.6	668,323.1	636,222
Biomethane ¹	-	67,967	510,787	18,843.1	27,823.3	137,683.6	-	-	47,405	-	2,259
Thermal power generation	-	-	90,349								
TOTAL	155,945,873	158,551,987	157,701,182	10,130,161.8	9,151,969.14	10,774,061.5	27,108,565.0	29,056,247.7	27,002,534.5	9,864,513.4	7,945,085
TOTAL MARKETPLACE	-	-	62,487,784	-		1,633,355.4	-	-	2,646,204.1	-	4,870,784
TOTAL CAPTIVE MARKET	-	-	9,140,706.1	-		9,140,706.1	-	-	15,298,972.3	-	7,945,085
OTHERS²	-	-	90,349	-	-	-	-	-	9,104,763.2	-	-

1 The volume of biomethane distributed is primarily consumed in the industrial and residential sectors.

2 Refinery and thermoelectric volume.

3 The amount does not correspond to that presented in the Financial Statements, as it considers the industrial volume plus biomethane.

4 GRI 2-4

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

	COMGÁS			NECTA			SULGÁS			COMPAGAS	
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2024	2025
M³											
Residential	315,379,916	323,024,996	354,126,166	3,109,788	3,179,480.6	3,752,785.4	10,577,905	11,471,843.4	13,671,508.6	11,961,135.7	13,838,999.4
Commercial	148,729,115	154,722,910	154,875,625	2,734,472	2,840,782.3	3,476,803.5	16,876,426	17,159,841.4	18,686,723.6	6,230,192.6	6,652,405.5
Industrial	3,277,125,402	3,455,963,326	3,437,301,942	260,376,597	234,866,801.5	274,040,871.9	615,788,517	687,937,857.7	643,396,897.1	228,341,059.9	175,392,226
Cogeneration	273,240,844	193,441,879	168,252,628	-	-	-	27,664,090	13,286,025.7	2,829,893.4	-	-
NGV	155,517,351	121,502,358	96,997,379	4,593,071	3,715,843.7	3,870,620.6	55,821,772	49,086,791.9	44,030,393.6	17,916,474	17,056,891
Biomethane ¹	-	1,822,069	13,693,237	504,996	743,995.7	3,691,037.2	-	-	1,270,837	-	64,429
Thermal power generation	-	-	2,422,077								
TOTAL	4,169,992,630	4,250,477,539	4,227,669,054	271,451,388	245,346,903.8	288,832,118.9	726,728,734	778,942,358.8	723,886,253.4	264,448,862.2	213,004,951
TOTAL MARKETPLACE	-	-	1,675,178,749	-	-	43,786,993.2	-	-	70,939,664.7	-	130,584,015
TOTAL CAPTIVE MARKET	-	-	2,550,068,228	-	-	245,045,125.4	-	-	410,136,156.1	-	213,004,951
OTHERS²	-	-	2,422,077	-	-	-	-	-	242,810,432.6	-	-

1 The volume of biomethane distributed is primarily consumed in the industrial and residential sectors

2 Refinery and thermoelectric power plant volume

3 The amount does not correspond to that presented in the Financial Statements, as it considers the industrial volume plus biomethane.

4 GRI 2-4

IF-GU-000.C Gas pipeline length (km)

	COMGÁS			NECTA			SULGÁS			COMPAGAS		
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024 ¹	2025
Gas transmission pipelines	0	0	0	0	0	0	0	0	0	0	0	0
Distribution pipelines	21,908	23,174	23,878	1,353	1,391	1,496	1,488	1,550	1,587	875	900	949

1 In this cycle, in Compagas, the database was reviewed and the values for 2024 were adjusted.

EMISSIONS

EM-MD-110a.1 Gross global GHG emissions

	COMGÁS			NECTA			SULGÁS			COMPAGAS	
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2024	2025
Total Scope 1 emissions	5,591	7,200	5,606.4	1,087	1,039	1,971.6	2,397	4,916	684.5	1,267	334
Percentage of GHG emissions from methane (CH ₄)	78%	77.5%	75.7%	75.9%	94.1%	97.2%	94.6%	97.3%	81.4%	56.5	73.7%

ECOLOGICAL IMPACTS

EM-MD-160a.1 Description of environmental management policies and practices for Comgás

Comgás: In light of the Environmental Commitments established by Comgás, we strive to conduct our activities in an environmentally responsible manner, identifying, reducing, and minimizing impacts on the environment, in order to preserve biodiversity. In our projects, we conduct environmental feasibility analyses through a critical review of our route alignments, avoiding direct impacts such as removal of isolated specimens or even removal of forest fragments present in Conservation Units and areas of environmental significance, with the guideline that the planned gas pipelines should pass beyond the buffer zone of these sites, prioritizing routing through anthropized areas and those devoid of natural vegetation.

Necta: For all our operational and construction activities, we use our Environmental Management Plan PA4.04 Revision.04 as reference, which establishes the guidelines for environmental management applicable to the construction and operation of Piped Natural Gas Distribution Networks; and our Environmental Supervision Program for Construction Projects. The Environmental Supervision Program for Construction Projects aims to meet the technical requirements of Environmental Licensing and is considered a strategic issue since, in addition to contributing to the preservation of the environment, nature, and biodiversity, it also helps reduce resource consumption (water, energy, raw materials, and other inputs), as well as prevent situations of environmental harm. These actions are necessary to ensure environmental conditions during construction activities, and subsequently, based on our environmental licenses, operational control measures are also required.

Compagas: Compagas operates in accordance with the 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. Rigorous safety and environmental monitoring standards are adopted, complying with applicable legislation and contributing to the preservation of natural resources. In addition, Compagas obtains all required installation and operating licenses from the Water and Land Institute (IAT) and the Municipal Secretariat of the Environment (SMMA) of Curitiba, as well as the necessary installation permits from highway and railway concessionaires and other competent agencies, in addition to authorizations from other relevant agencies, such as IPHAN. The company also commissions and conducts relevant environmental studies for the implementation of extensions to the distribution network, ensuring that its activities are carried out in a responsible and sustainable manner, with minimal impact on the environment. These studies include environmental programs for preservation of the environment, which must be observed during construction.

Sulgás: The company counts on: a Safety and Environment Policy; a Risk Management Program; a Waste Management Program; Environmental Impact Studies; Climate Risk Analysis Studies; and supplementary Environmental Studies required for Environmental Licensing processes.

CRITICAL INCIDENT RISK MANAGEMENT

EM-MD-540a.1 Number of reportable pipeline incidents, significant percentage

	COMGÁS			NECTA			SULGÁS			COMPAGAS		
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
Number of reported gas pipeline incidents	0	5	0	0	0	0	0	0	0	0	0	0
Corrective Action Orders (CAO)	0	5	0	0	0	0	0	0	0	0	0	0
Notices of Probable Violation (NOPV)	0	0	0	0	0	0	0	0	0	0	0	0

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

	COMGÁS			NECTA			SULGÁS			COMPAGAS ¹		
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
Percentage of hazardous gas pipelines inspected	444%	409%	378.1%	246%	278%	397.6%	201%	137%	101.8%	1363%	1346%	1221%

¹ In this cycle at Compagas a review of the database was carried out and the 2024 values were adjusted.

EM-MD-000.A Total volume of natural gas, crude oil, and refined petroleum products transported, by mode of transport

	COMGÁS			NECTA		
	2023	2024	2025	2023	2024	2025
VOLUME OF GAS TRANSPORTED BY MEANS OF TRANSPORT (M³)						
Distribution pipeline	4,169,992,629	4,250,477,539	4,227,669,054	271,451,388	245,346,903	288,832,118.9
VOLUME OF GAS TRANSPORTED BY MEANS OF TRANSPORT (MMBTU)						
Distribution pipeline	155,945,873	158,551,987	157,701,182	10,130,161	9,151,969.14	10,774,061.5

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

	SULGÁS			COMPAGAS		
	2023	2024	2025	2023	2024	2025
VOLUME OF GAS TRANSPORTED BY MEANS OF TRANSPORT (M³)						
Distribution pipeline	726,728,734	778,942,358.8	723,886,253.42	300,165,393	264,448,862	343,588,966
GAS VOLUME OF GAS TRANSPORTED BY MEANS OF TRANSPORT (MMBTU)						
Distribution pipeline	27,108,565	29,056,231	27,013,005.7	11,196,169	9,864,513	12,815,868

MARKETING & SERVICES INDICATORS - GRI

ENVIRONMENTAL

ENERGY

GRI 302-1 Energy consumed within the organization
GRI 302-4 Reduction in Energy Consumption (GJ)

	EDGE 2025
NON-RENEWABLE FUEL CONSUMPTION	1,052,307
Diesel	3,965
Diesel - other consumption	0
Gasoline - Transportation	0
Natural gas - Transportation	0
Natural gas - Other consumption	1,048,342
RENEWABLE FUEL CONSUMPTION	0
Ethanol - Transportation	0
Electricity Purchased and Sold	0
Electricity Purchased	199.24
Electricity Sold	0
TOTAL	199.24

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

	EDGE 2025
Energy consumption outside the organization	5,027,127

GRI 302-3 Energy Intensity

	EDGE 2025
Within the organization (GJ/m ³)	0.01
Outside the organization (GJ)	5,027,127
Outside the organization (GJ/m ³)	0.04
Within and outside the organization (GJ)	6,079,613.47
Inside and outside the organization (GJ/m ³)	0.05

EMISSIONS

GRI 305-1 Direct emissions (Scope 1) | GRI 305-2 Indirect emissions (Scope 2) | GRI 305-3 Other indirect emissions (Scope 3) | EM-MD-110a.1 Greenhouse gas emissions

GHG emissions (tCO ₂ e)	EDGE 2025
SCOPE 1	
Stationary combustion	14,610.9
Mobile combustion	0
Other fugitive emissions	3.57
Solid waste and liquid effluents	0
Land-use change	0
TOTAL	14,614.47
SCOPE 3	
Electricity procurement (Location)	1.9
ESCOPO 3	
Transportation and distribution (upstream)	14.7
Waste generated from operations	28.9
Business travel	0.5
Use of goods and services sold	264,359.0
Fuel and energy-related activities not included in Scope 1 and 2	2,270.4
Transportation and distribution (downstream)	0
TOTAL	266,673.5

GRI 305-4 GHG emissions intensity (tCO₂e)

	EDGE 2025
Greenhouse gas emissions intensity (tCO ₂ e/m ³ sold)	0.0001

WATER

GRI 303-5 Water consumption (megaliters)

	EDGE 2025
Total water consumption (ML)	0.362 ML

WASTE

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

	EDGE 2025
Paper and Cardboard	0.83
Plastic	0.68
Metals (iron and aluminum)	0.2
Organic	1.7
Class 3	0
Wood	0
Construction waste (total)	0
Glass	0
Mixed recyclables	7.8
General waste	16.8
Sludge	0
Cooking oil	1.2
TOTAL	29

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

	EDGE 2025
HAZARDOUS WASTE	1.1
NON-HAZARDOUS WASTE	11.4
Paper and cardboard	0.8
Plastic	0.7
Metals	0
Glass	0
Organic	0.8
Construction Waste	0
Wood	0
Sludge	0
Mixed recyclable waste	0.2
Other	0
Cooking oil	1.1

1 Data are reported by Höegh for the FSRU and by Forship for the terminal. All waste generated is stored at the terminal and FSRU and removed by sea.

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

	EDGE 2025
HAZARDOUS WASTE	1.1
Preparation for reuse	0
Recycling	0
Other recovery operations	1.1 ¹
NON-HAZARDOUS WASTE	11.4
Preparation for reuse	0
Recycling	9.9
Other recovery operations	1.5

¹ Composting

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

	EDGE 2025
HAZARDOUS WASTE	0.1
Incineration (with energy recovery)	0
Decontamination	0
Landfill disposal	0
Co-processing	0
Other disposal operations	0.1
NON-HAZARDOUS WASTE	17.7
Incineration (with energy recovery)	0.9
Incineration (without energy recovery)	0
Landfilling	16.8
Other disposal operations	0

VALUE CHAIN

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

	EDGE	
	2024	2025
Number of suppliers assessed for environmental impacts.	122	799
Number of suppliers identified as causing actual and potential negative environmental impacts.	0	7 ¹
Percentage of suppliers identified as causing negative environmental impacts — actual and potential — with whom improvements were agreed upon as a result of the assessment conducted.	0	0
Percentage of suppliers identified as causing significant negative environmental impacts — actual and potential — with whom the organization terminated business relationships as a result of the assessment, and the reasons for such termination.	0	0

¹ The negative findings in the environmental sphere were not considered significant. The data are reported by Höegh for the FSRU and by Forship for the terminal. All generated waste is stored at the terminal and the FSRU and removed via maritime transport.

SOCIAL

WORKPLACE

2-7 Employee Information

	EDGE	
	Male	Female
EMPLOYMENT TYPE		
Full-time	87	59
Part-time	0	0
TOTAL	87	59
Permanent employees	87	59
Temporary employees	0	0
FUNCTIONAL CATEGORY		
Governing bodies	3	0
Directors	5	2
Management	17	12
Coordinators/supervisors	10	6
Administrative	42	39
Operational	13	0
AGE GROUP		
Under 30	13	14
Between 30 and 50 years old	72	44
Over 50	2	1
REGION		
Southeast	87	59

GRI 2-30 Information on employees

	EDGE
Percentage of total employees covered by collective bargaining agreements	100%

GRI 401-1 Turnover

	EDGE			
	Contract employees	%	Terminations	%
GENDER				
Women	17	12	12	8
Men	40	23	10	7
AGE GROUP				
Under 30	18	12	3	2
Between 30 and 50 years old	33	23	17	12
Over 50	0	0	2	1
REGION				
Southeast	51	35	22	15

GRI 401-3 Parental Leave

	EDGE	
	Men	Women
Total number of employees who took maternity/paternity leave during the period	2	3
Total number of employees who went on maternity/paternity leave during the fiscal year and returned to work within the fiscal year following the end of their leave	2	2
Total number of employees who returned to work after maternity/paternity leave and were still with the company 12 months after returning to work	_1	_1
RETURN RATE	100	66.7²
RETENTION RATE	_1	_1

1 As of Dec. 31, the 12-month period since her return had not yet expired.

2 The employee returned from maternity leave in Dec/25, so she is still on leave.

GRI 404-1 Total training hours

	EDGE
	2025
Men	2,962.0
Women	2,008.7
TOTAL	4,970.8
Board of Directors	238.3
Management	987.3
Coordination	554.7
Administrative	2,757.7
Operations	442.6
TOTAL	4,970.8

GRI 404-1 Average training hours

	EDGE
	2025
Men	34
Women	34
TOTAL	34
Board of Directors	39
Management	34
Coordination	34
Administrative	34
Operations	34
TOTAL	34

GRI 404-3 Percentage of employees receiving regular performance and career development reviews

EDGE			
	Number of employees	Received performance evaluation	%
GENDER			
Men	87	84	96.5
Women	59	56	94.9
TOTAL	146	140	95.9
FUNCTIONAL CATEGORY			
Directors	7	7	100
Management	29	28	96.5
Coordination/supervision	16	16	100
Administrative	81	77	95
Operational	13	12	92.3

GRI 405-1 Diversity in Leadership Bodies and Employees (%)

	EDGE											50 YE
	Gender		Age Group			Race				LGBTQIA+	PWD	
	Male	Woman	Under 30	Between 30 and 50 years	Over 50	Asian	White	Black/Brown	Other			
FUNCTIONAL CATEGORY												
Governance bodies	100	0	0	67	33	0	100	0	0	0	0	
Directors	67	33	0	100	0	0	100	0	0	0	0	
Management	59	41	0	90	10	7	86	3	0	7	3	
Coordination	62.5	37.5	0	100	0	0	79	14	0	0	0	
Administrative	52	48	32	68	0	4	72	24	0	0	1	
Operational	100	0	8	92	0	0	62	38	0	0	0	

405-2 Ratio of base salary to total compensation received by women compared to that received by men

		EDGE 2025
Executive Board	Base Salary (Month)	120%
	Total Compensation (Year)	121%
Management	Base Salary (Month)	100%
	Total Compensation (Year)	104%
Coordination/Supervision	Base Salary (Month)	104%
	Total Compensation (Year)	105%
Administrative	Base Salary (Month)	80%
	Total Compensation (Year)	80%
Operacional	Base Salary (Month)	-1
	Total Compensation (Year)	-1

1 There are no employees performing this role, or only one of a particular gender.

HEALTH AND SAFETY

403-8 Employees covered by occupational health and safety management system

EDGE	
Total	%
393	100

403-9 Workplace accidents

	EDGE		
	2023	2024	2025
HEALTH AND SAFETY RATES AND FIGURES FOR OWN EMPLOYEES			
Number of deaths resulting from work-related injuries	0	0	0
Rate of deaths resulting from work-related injuries	0	0	0
Number of high-consequence work-related injuries (excluding deaths)	0	0	0
Rate of high-consequence work-related injuries (excluding fatalities) – LTIF	0	0	0
Number of reportable work-related injuries	0	0	0
Rate of reportable Work-Related Injury – TRCF	0	0	0
THIRD-PARTY HEALTH AND SAFETY RATES AND FIGURES			
Number of deaths resulting from work-related injuries	0	0	0
Rate of deaths resulting from work-related injuries	0	0	0
Number of high-consequence work-related injuries (excluding deaths)	0	0	0
Rate of high-consequence work-related injuries (excluding fatalities) – LTIF	0	0	0
Number of reportable work-related injuries	0	3	2
Rate of reportable work-related injuries – TRCF	0	3	2.14

GRI 403-10 – Occupational Diseases

	EDGE
Number of deaths resulting from occupational diseases	0
Rate of deaths resulting from occupational diseases	0
Number of reportable cases of work-related diseases	0

VALUE CHAIN

204-1 Percentage of procurement budget spent on local suppliers

	EDGE
Percentage of budget spent on local suppliers	18.4% ¹

1 Suppliers in Santos and surrounding region — Cubatão, Guarujá, São Vicente, and Praia Grande

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

	EDGE 2025
Number of suppliers assessed for social impacts.	799
Number of suppliers identified as having actual and potential significant negative social impacts.	3
Percentage of suppliers identified as having actual and potential significant negative social impacts with whom improvements were agreed upon as a result of the assessment.	0.4%
Percentage of suppliers identified as having actual and potential significant negative social impacts with whom relationships were terminated as a result of the assessment and why	0

LOCAL COMMUNITY

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

	EDGE %
i. social impact assessments, including gender impact assessments, based on participatory processes	100
ii. environmental impact assessments and ongoing monitoring	100
iii. public disclosure of the results of environmental and social impact assessments	100
iv. local development programs based on the needs of local communities	100
v. stakeholder engagement plans based on stakeholder mapping	100
vi. committees and broad consultation processes with the local community, including vulnerable groups	100
vii. labor councils, occupational health and safety committees, and other employee representative bodies to discuss impacts	100
viii. formal grievance and complaint procedures for local communities	100

GOVERNANCE

REMUNERATION

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

	EDGE	
	Men	Women
Ratio relative to the minimum wage	3.5	2.3

CORPORATE INTEGRITY

GRI 205-1 Operations subject to corruption risk assessments

	EDGE 2025
Total number of operations subject to corruption risk assessments	25
Percentage of operations subject to corruption risk assessments	100

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

	EDGE			
	Training	%	Communications	%
Governing bodies	-	-	3	100
Directors	5	71.4	7	100
Managers	19	65.5	29	100
Coordination	11	68.7	16	100
Administrative	60	74	81	100
Operational	13	100	13	100

GRI 205-2 Communication to stakeholders regarding anti-corruption policies and procedures

	EDGE 2025	
	Communications	%
Partners informed about anti-corruption policies and procedures	-1	-1

1 There is no communication for this audience; however, all contracts contain anti-corruption clauses aligned with the company's corporate policies.

GRI 2-28 Membership in associations

WHO	ASSOCIATION	ACRONYM	OBJECTIVE
EDGE	Brazilian Biogas Association	ABIOGÁS	Acting as a channel of communication with civil society, federal and state governments, local authorities, and agencies responsible for Brazilian energy planning, Abiogás aims to transform the electricity, fuel, and thermal energy generated by biogas into widely used energy commodities, with 10% share in the Brazilian energy mix.
EDGE	Brazilian Association of Port Terminals	ABTP	Mobilizing partners to contribute to the modernization and competitiveness of the national port sector.
EDGE	Santos Commercial Association	ACS	Its objective is to develop business and find uniform and sustainable solutions to the region's business issues. Structured into Sectoral Chambers that bring together companies and entities by economic activity of greatest interest, it provides numerous services to its membership and plays a leading role in key initiatives aimed at the social and economic development of the region and the country.
EDGE	Electric Energy Trading Chamber	CCEE	Facilitate, organize, and supervise the trading of electricity in Brazil, ensuring balance, transparency, and reliability of operations among agents in the electricity sector
EDGE	User Council Representing Natural Gas Shippers	USER COUNCIL	Monitor performance, operational efficiency, and investments of transporters. Its activities contribute to the continued growth of natural gas transportation in Brazil, bringing positive benefits to various market players, as well as consumers
EDGE	São Paulo Retail Workers Union	SECSP	Represent, defend, and promote the rights and interests of retail workers in the city of São Paulo and the metropolitan region
TRSP	Association of Private Port Terminals	ATP	Represent and defend the interests of the country's private-use terminals (TUPs), promoting the efficient, competitive, and sustainable development of the private port sector
TRSP	Union of Workers in the Production, Transportation, Installation, and Distribution of Piped Gas in the State of São Paulo	SINDGASISTA/ SINERGIA GASISTA	Represent and defend the rights of workers in the piped gas sector in the state of São Paulo.

MARKETING & SERVICES INDICATORS - SASB

IF-GU-540a.1 Number of (1) reported gas pipeline incidents, (2) Corrective Action Orders (CAO), and (3) Notices of Probable Violation (NOPV)

	EDGE 2025
i. reported gas pipeline incidents	0
ii. Corrective Action Orders (CAO)	0
iii. notices of probable violation (NOPV)	0

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

	EDGE 2025
NUMBER OF CUSTOMERS BY SEGMENT	
Regasification	1 ¹
TOTAL	1¹

1 Number of customers referring to TRSP.

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

	EDGE 2025
MMBTU	
Regasified	4,764,796.32
TOTAL	4,764,796.32
M³	
Regasified	127,774,636.12
TOTAL	127,774,636.12

EMISSIONS

EM-MD-110a.1 Gross global GHG emissions

	EDGE 2025
Total Scope 1 Emissions	14,610.9
Percentage of GHG emissions from Methane (CH4)	0.08%

EM-MD-120a.1 Atmospheric emissions of the following pollutants: NOx (excluding N2O), SOx, volatile organic compounds (VOCs), and particulate matter (PM10)

Justification	Compass's current inventory covers only GHG emissions regulated by Kyoto Protocol: CO2, CH4, N2O, SF6, PFCs, HCFCs, and those regulated by Montreal Protocol (CFCs and HCFCs). Therefore, NOx, SOx, volatile organic compounds, PAHs, and particulate matter are not monitored.
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ECOLOGICAL IMPACTS

<p>EM-MD-160a.1 Description of environmental management policies and practices for active operations</p>	<p>TRSP began operations in 2024 with the regulatory licenses and authorizations for the operation obtained. As determined by the state environmental agency (CETESB), actions to monitor and mitigate environmental impacts relevant to the project during its operation are addressed and carried out in accordance with the plan set forth in the Operation's Environmental Program.</p>
<p>EM-MD-160a.2 Percentage of land owned, leased, and/or operated within areas designated as protected conservation areas or habitats of endangered species</p>	<p>TRSP: 32%</p>
<p>EM-MD-160a.3 Disturbed (impacted) land area, percentage of impacted area restored</p>	<p>TRSP: 0</p>

CRITICAL INCIDENT RISK MANAGEMENT

EM-MD-540a.1 Number of reportable pipeline incidents, significant percentage¹

	EDGE 2025
Number of reported pipeline incidents	0
Corrective Action Orders (CAO)	0
Notices of Probable Violation (NOPV)	0
TOTAL	0

¹ The 8 km of pipeline from Jetty to the ETC is classified neither as distribution nor as transportation, but rather as part of the Terminal's facilities, according to ANP.

EM-MD-000.A Total volume of natural gas, crude oil, and refined petroleum products transported via

	EDGE 2025
VOLUME OF REGASIFIED GAS	
MMBTU	4,764,796
VOLUME OF REGASIFIED GAS	
M ³	127,774,636

PREPARATION BASIS: 2025 SUSTAINABILITY REPORT

This document aims to promote transparency and disclose the reporting criteria adopted by Compass and its portfolio in the process of preparing and disclosing the sustainability information presented in the 2025 Annual Sustainability Report. The reported information is based on the guidelines of the GRI Standards and the SASB (Sustainability Accounting Standards Board).

The premises used to organize the reported indicators are presented below. These indicators were subject to assurance by an independent audit. When applicable, the document also includes explanatory notes associated with the indicators. In 2025, the independent assurance work was conducted by PwC Brazil.

GRI CONTENT	CRITERIA DETAILS	CHANGES IN SCOPE AND CRITERIA SINCE THE LAST REPORT	ASSURED INDICATOR
2-2 (2021)	The indicator follows the guidelines of GRI (Global Reporting Initiative) protocol	None	Yes
2-4 (2021)	The indicator follows the guidelines of GRI (Global Reporting Initiative) protocol	None	Yes
2-5 (2021)	The indicator follows the guidelines of GRI (Global Reporting Initiative) protocol	None	Yes
2-7 (2021)	<p>Professionals: includes direct employees and appointed officials. Does not include outsourced employees or consultants providing services to Compass.</p> <p>Direct employee: has a direct employment relationship with the company.</p> <p>Non-employees: include outsourced workers, consultants, interns, and young apprentices.</p> <p>Functional categories: Governance bodies, Directors, Management, Coordinators/supervisors, Administrative, Operational</p> <p>Permanent employees: have an employment contract with no specified end date.</p> <p>Full-time: refers to the full daily work hours performed by employees in each operation.</p> <p>Part-time employees: these are employees who work half the daily work shift and may be apprentices or on reduced-hour contracts.</p> <p>Contracts of indefinite duration without guaranteed hours are not reported as they do not reflect the reality of operations.</p> <p>The functional category of directors does not apply to Sulgás and Necta, as this functional category is part of Commit’s organizational structure. The functional category of coordinators does not apply to Commit, as the company does not have this category in its organizational structure.</p> <p>Significant fluctuations: variations greater than or equal to 20% are considered.</p>	The information reported for the year 2025 covers the same companies as in 2024, namely: Compass Holding, Commit, Comgás, Sulgás, Necta, Compagas, and EDGE.	Yes. Indicator for the companies: Compass Holding, Comgás, Commit, Sulgás, Necta, Compagas, and Edge.

GRI CONTENT	CRITERIA DETAILS	CHANGES IN SCOPE AND CRITERIA SINCE THE LAST REPORT	ASSURED INDICATOR
2-8 (2021)	Comgás: contractors, consultants, interns, and young apprentices, in addition to its own employees and third-party personnel from contracted suppliers (subcontractors). Sulgás: suppliers' own employees, excluding those who have been terminated or are on leave. Compagas: service contracts (outsourced jobs). Employees of the suppliers themselves and third parties from contracted suppliers (subcontractors) are not considered.	The information reported for the year 2025 covers the same companies as in 2024, namely: Compass Holding, Commit, Comgás, Sulgás, Necta, Compagas, and EDGE.	Yes. Indicator verified for the companies: Comgás, Sulgás, and Compagás.
2-16 (2021)	Complaints received through the Ethics Channel are investigated independently and impartially, ensuring protection for whistleblowers. The progress and results of these investigations are systematically presented to the Audit Committee and the Board of Directors, providing visibility into the identified risks, the effectiveness of internal investigations, and the corrective actions taken.	The information reported in 2025 covers the same companies as in 2024, namely: Compass Holding, Commit, Comgás, Sulgás, Necta, Compagas, and EDGE.	Yes. Indicator verified for the following companies: Compass Holding, Commit, Comgás, Sulgás, Necta, Compagas, and EDGE.
2-21 (2021)	The calculation used for total employee compensation, excluding the highest-paid employee, is the median employee compensation: the sum of the 12 pay stubs for all active employees plus the prorated share of benefits not shown on the payroll. For the highest-paid individual, the sum of the 12 payrolls for the year is considered. In the case of Compass, the highest salary is considered to be the highest salary reported on the Reference Form for the year in scope. Salary adjustments for active employees were considered when comparing December 2024 to December 2025. Definition of employees: see the definitions of Indicator 2-7. Highest-paid individual: the employee with the highest remuneration in the period, regardless of position. In 2025, the highest-paid individual was the same as in the previous reporting cycle.	In 2025, the calculation methodology was changed to align with the Reference Form. Please detail the methodological change.	Yes. Indicator assured for the companies: Compass Holding, Commit, and Comgás.
2-26 (2021)	The indicator follows the guidelines of GRI (Global Reporting Initiative) protocol	None	No
2-27 (2021)	The indicator follows the guidelines of GRI (Global Reporting Initiative) protocol	The information reported in 2025 covers the same companies as in 2024 namely: Compass Holding, Commit, Comgás, Sulgás, Necta, Compagas, and EDGE.	Yes. Indicator for the following companies: Compass Holding, Commit, Comgás, Sulgás, Necta, Compagas, and EDGE.

GRI CONTENT	CRITERIA DETAILS	CHANGES IN SCOPE AND CRITERIA SINCE THE LAST REPORT	ASSURED INDICATOR
2-29 (2021)	The indicator follows the guidelines of GRI (Global Reporting Initiative) protocol	The information reported in 2025 covers the same companies as in 2024 namely: Compass Holding, Commit, Comgás, Sulgás, Necta, Compagas, and EDGE.	Yes. Indicator assured for Compass Holding, which manages the topic for all other businesses.
3-1 (2021)	The indicator follows the guidelines of GRI (Global Reporting Initiative) protocol	The information reported in 2025 covers the same companies as in 2024 namely: Compass Holding, Commit, Comgás, Sulgás, Necta, Compagas, and EDGE.	Yes. Indicator assured for Compass Holding, which manages the topic for all other businesses.
3-2 (2021)	The indicator follows the guidelines of GRI (Global Reporting Initiative) protocol	The information reported in 2025 covers the same companies as in 2024 namely: Compass Holding, Commit, Comgás, Sulgás, Necta, Compagas, and EDGE.	Yes. Indicator assured for Compass Holding, which manages the topic for all other businesses.

GRI CONTENT	CRITERIA DETAILS	CHANGES IN SCOPE AND CRITERIA SINCE THE LAST REPORT	ASSURED INDICATOR
201-1 (2016)	The DVA presented for this indicator is derived from the Financial Statements.	The information reported in 2025 covers the same companies as in 2024 namely: Compass Holding, Commit, Comgás, Sulgás, Necta, Compagas, and EDGE.	Yes. The consolidated figure reported by Compass Holding is confirmed.
201-2 (2016)	The climate risk and opportunity assessment considers the latest reports of the Intergovernmental Panel on Climate Change (IPCC) across short-, medium-, and long-term time horizons. For the assessment of physical and transition risks, scenarios are considered to identify the climate risks to which Compass will be most exposed in 2030 and 2050, as well as to map existing opportunities to ensure a safe and efficient energy transition. The scope covers all of the Company's assets and entities under its operational control. The organization considers as material those changes that result in relevant financial or strategic impacts.	The information reported in 2025 takes into account the Holding Company's (Compass) strategy, which is broken down into actions for each company, as in 2024.	Yes. The consolidated information reported by Compass Holding.
205-1 (2016)	Operation: A single location used by the organization for the production, storage, and/or distribution of its goods and services or for administrative purposes (e.g., office). The organization considers significant risks those risks classified as High Risk and Very High Risk in its internal methodology.	The information reported in 2025 covers the same companies as in 2024 namely: Compass Holding, Commit, Comgás, Sulgás, Necta, Compagas, and EDGE.	Yes. Indicator for the companies: Compass Holding, Commit, Comgás, and Sulgás.

GRI CONTENT	CRITERIA DETAILS	CHANGES IN SCOPE AND CRITERIA SINCE THE LAST REPORT	ASSURED INDICATOR
205-2 (2016)	<p>The concept adopted for “employees” and the definition of functional category follow the description of the reference indicator (GRI 2-7). Employees undergo training cycles based on the code of conduct and other compliance policies. The monitoring of employee training and development is carried out through the internal training management system and/or attendance tracking, where applicable. Communication is tracked through the monitoring of email lists for sent communications, as well as through the company’s internal people and culture system. For the purposes of this indicator, all business units consider suppliers to be business partners. All business units include anti-corruption clauses aligned with the company’s corporate policies in all contracts with business partners. Comgás, Necta, and Compagas issue communications intended for business partners.</p>	<p>In the 2025 report for Sulgás, data from January 2026 are being considered due to error in the training management system, which required 16 employees to retake the training in 2026. For the other companies, the fiscal year from 01/01/25 to 12/31/25.</p>	<p>Yes. Indicator for the following companies: Comgás, Sulgás, and Compagás</p>
205-3 (2016)	<p>Nature of confirmed corruption cases: public legal proceedings related to corruption include ongoing public investigations, lawsuits, or closed cases. Corruption: Attempted or completed act, direct or indirect, consisting of authorizing, offering, promising, obtaining, giving, soliciting, accepting, delivering, or receiving undue advantage, for oneself or for third parties, whether of economic nature or not, involving public officials or not, with the aim of causing a specific act to be performed, maintained, delayed, or omitted. It may be active or passive and is also characterized by the financing, funding, sponsorship, or any form of support for the practice of the unlawful acts provided for in current legislation. Money Laundering or Embezzlement: Economic and financial practices intended to conceal or hide the origin of financial assets or property, so that such assets do not appear to have their true origin or form, or the diversion of funds for purposes other than those provided for in the company’s contracts, regulations, guidelines, master plans, or business plans (and the like). The concept adopted for “employees” follows the description in the reference indicator (GRI 2-7).</p>	<p>The information reported for 2025 figures include the same companies as in 2024, namely: Compass Holding, Commit, Comgás, Sulgás, Necta, Compagas, and EDGE.</p>	<p>Yes. Indicator guaranteed for the companies: Compass Holding, Commit, Comgás, Sulgás, Necta, Compagas, and EDGE.</p>

GRI CONTENT	CRITERIA DETAILS	CHANGES IN SCOPE AND CRITERIA SINCE THE LAST REPORT	ASSURED INDICATOR
403-9 (2018)	<p>Employees: Based on current legislation, employees are defined as those linked to the company’s CNPJ (Corporate Taxpayer ID) as stated in their employment contract and registered in their Work Card, as determined by CLT (Consolidated Labor Laws). Workers who are not employees include outsourced workers, consultants, interns, and young apprentices. The main areas with a concentration of outsourced workers are: legal, IT, administrative, and operations. The number of work-related accidents resulting in lost-time absences is calculated per 1,000,000 hours worked.</p> <p>Interns and apprentices are considered regular employees at Compagas.</p> <p>At Comgás, apprentices and board members are considered third parties but are not included in the calculation of third parties.</p> <p>At Sulgás, interns are considered employees, while directors and board members are considered third parties but are not included in third-party calculation.</p> <p>Compass does not manage third parties and considers interns as its own employees.</p> <p>Compass adopts as a reference for serious work-related accidents the criteria established by the Occupational Safety and Health Administration (OSHA), which classify as serious events those involving fatalities, hospitalization, amputation, or loss of vision.</p> <p>Additionally, the Company considers as serious those events that result in permanent sequelae or permanent reduction in work capacity. This concept guides the processes of incident classification, reporting, and investigation and is also aligned with applicable legislation, including the Brazilian Consolidation of Labor Laws.</p> <p>Compass considers as mandatory reportable occupational accidents those events that, in accordance with applicable legislation, require formal registration and reporting to the competent authorities. This classification includes typical workplace accidents, commuting accidents, and occupational diseases that result in leave of absence and/or the need for medical care (even without hospitalization), work incapacity, or death. Such events must be formally reported through the Work Accident Communication (Comunicação de Acidente de Trabalho – CAT), as provided for in the Consolidation of Labor Laws and applicable social security regulations. This concept guides internal processes for notification, recording, and case monitoring, ensuring legal compliance and information traceability.</p>	<p>The information reported for the year 2025 covers the same companies as in 2024, namely: Compass Holding, Commit, Comgás, Sulgás, Necta, Compagas, and EDGE.</p>	<p>Yes. Indicator secured for the companies: Compass Holding, Comgás, Sulgás, Necta, and Compagas</p>

GRI CONTENT	CRITERIA DETAILS	CHANGES IN SCOPE AND CRITERIA SINCE THE LAST REPORT	ASSURED INDICATOR
403-10 (2018)	<p>Employees: Based on current legislation, employees are defined as those linked to the company's CNPJ (Corporate Taxpayer ID) as stated in their employment contract and registered in their Work Card, as determined by CLT (Consolidated Labor Laws). Workers who are not employees include outsourced workers, consultants, interns, and young apprentices. The main areas with a concentration of third parties are: legal, IT, administrative, and operations. Interns and apprentices are considered direct employees at Compagas.</p> <p>At Comgás, apprentices and board members are considered third parties but are not included in the calculation of third parties.</p> <p>At Sulgás, interns are considered in-house employees; directors and board members are considered third-party workers but are not included in the calculation of third-party workers.</p> <p>Compass does not manage third parties and considers interns as its own employees.</p> <p>Occupational illnesses are defined by the company as those that result in incapacitation due to health reasons or that lead to the employee's leave of absence for treatment.</p>	<p>The information reported in 2025 covers the same companies as in 2024, namely: Compass Holding, Commit, Comgás, Sulgás, Necta, Compagas, and EDGE.</p>	<p>Yes. Insured secured for the companies: Compass Holding, Comgás, Sulgás, Necta, and Compagas</p>
405-1 (2016)	<p>Employees: In accordance with current legislation, employees are defined as those individuals linked to the company's CNPJ (Corporate Taxpayer ID) as stated in their employment contract and registered in their Work Card, as stipulated in CLT (Consolidated Labor Laws). The functional categories used are: Governance Bodies, Directors, Management, Coordinators/Supervisors, Administrative, and Operational. The functional category of directors does not apply to Sulgás and Necta, since neither company has this category in its organizational structure. The functional category of coordinators does not apply to the companies Commit and Edge, since Commit does not have this category in its organizational structure and Edge does not track this indicator separately; instead, monitoring is conducted jointly with the administrative category.</p>	<p>The information reported in 2025 covers the same companies as in 2024 namely: Compass Holding, Commit, Comgás, Sulgás, Necta, Compagas, and EDGE.</p>	<p>Yes. Indicator for the companies: Compass Holding, Commit, Comgás, Sulgás, Necta, Compagas, and EDGE.</p>
405-2 (2016)	<p>The functional categories used are: Directors, Management, Coordinators/Supervisors, Administrative, Operational Average Value by category and gender Total Compensation: (Average Base Salary + personal benefits + hazard pay + Variable)*13.33 + Target PPR + Target ILP (discretionary) for Necta, total compensation was calculated as base salary multiplied by 13.33. The functional category of directors does not apply to Sulgás and Necta, as neither company has this category in its organizational structure. The functional category of coordinators does not apply to Commit, as the company does not have this category in its organizational structure.</p>	<p>The information reported for the year 2025 covers the same companies as in 2024, namely: Compass Holding, Commit, Comgás, Sulgás, Necta, Compagas, and EDGE.</p>	<p>Yes. Indicator for the companies: Compass Holding, Comgás, Necta, Compagas, and EDGE.</p>

GRI CONTENT	CRITERIA DETAILS	CHANGES IN SCOPE AND CRITERIA SINCE THE LAST REPORT	ASSURED INDICATOR
409-1 (2016)	<p>For GRI indicators 408-1 and 409-1, we consider construction and outsourcing service providers, which are most susceptible to the risks of child labor and forced or slave-like labor.</p> <p>Slave labor is any work or service demanded from a person under the threat of penalty and for which the person has not voluntarily offered themselves. Such exploitation may be carried out by state authorities, the private sector, or individuals. Contemporary forms of slavery, debt bondage, and human trafficking are terms related to slave labor, though not identical in legal sense.</p> <p>Forced labor refers to situations in which people are coerced into working through the use of violence or intimidation, or even through more subtle means, such as debt bondage, withholding of identity documents, or threats of reporting them to immigration authorities. Forced labor also includes forced sexual services imposed on girls and women. In addition to being serious violation of fundamental human rights, the imposition of forced labor is a crime under national law.</p> <p>All suppliers are assessed for risks and incidents of forced labor based on public documents.</p>	<p>The information reported in 2025 covers the same companies as in 2024 namely: Compass Holding, Commit, Comgás, Sulgás, Necta, Compagas, and EDGE.</p>	<p>Yes. Indicator covered for the following companies: Compass Holding, Comgás, Sulgás, Compagas, and EDGE.</p>
IF-GU-000.B (2023)	<p>The volume of natural gas distributed is broken down by company, considering the following categories: residential, commercial, industrial, cogeneration, CNG, and biomethane, both in MMBTU and in m³; the historical series is 3 years.</p>	<p>The 2024 data for Sulgás and Compagás are in MMBTU, and for Compagás in m³; these figures have been restated</p>	<p>Yes. Indicator for the companies: Comgás, Necta, Sulgás, and Compagás.</p>
IF-GU-540a.1 (2023)	<p>The absolute number of notifications is broken down by company; the historical data series is retained for 3 years.</p> <p>Reportable incidents are defined by the company according to the premise considered in indicator IF-GU-540a.1.</p> <p>Corrective action orders are issued for any case of leakage, line interruption, or accident, regardless of the causative agent (wear and tear, pressure, rodents, procedural errors, human/machine intervention).</p>	<p>N/A</p>	<p>Yes. Indicator</p>

GRI CONTENT	CRITERIA DETAILS	CHANGES IN SCOPE AND CRITERIA SINCE THE LAST REPORT	ASSURED INDICATOR
EM-MD-540a.1 (2023)	The absolute number of notifications is broken down by company; the historical data series spans 3 years. Reportable incidents are defined by the company as according to the premise considered in indicator EM-MD-540a.1: line interruption or accident, regardless of the causative agent (wear and tear, pressure, rodents, procedural errors, human/machine intervention).	The reported information reported includes companies with operational activities: Comgás, Necta, SulGás, Edge, and Compagas	Yes. Indicator for the companies: Comgás, SulGás, and Compagas
IF-GU-540a.3 (2023)	The indicator follows the guidelines of SASB Standards protocol	The reported information takes into account companies with operational activities.	Yes. Indicator covered for the companies: Comgás and SulGás
IF-GU-540a,4	The disclosure is aligned with the SASB Standards guidelines.	The information reported for 2025 includes the same companies as in 2024, namely: Compass Holding, Commit, Comgás, Sulgás, Necta, Compagas, and Edge.	Yes, disclosure assured for Compass Holding.
EM-MD-160a,3 (2023)	The disclosure is aligned with the SASB Standards guidelines.	The reported information includes companies with operational activities.	Yes, disclosure assured for: Comgás and SulGás
EM-MD-540a,2 (2023)	The disclosure is aligned with the SASB Standards guidelines.	The information reported for 2025 includes the same companies as in 2024, namely: Compass Holding, Commit, Comgás, Sulgás, Necta, Compagas, and Edge.	Yes, disclosure assured for: Sulgás and Comgás,

COMPASS

Courage to go beyond



SUSTAINABILITY
REPORT
2025