



2023 Annual

Sustainability

Report



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Presentation

With over 13 years of expertise, we stand as a key player in the country's Distributed Generation (DG) market.

On this journey, we take pride in being at the forefront of an innovative movement committed to addressing climate challenges and fulfilling the needs of future generations.

We aim to democratize access to renewable energy by offering sustainable energy solutions. To achieve this goal, we develop renewable energy projects from solar sources, and enable consumers to collaboratively lease a share ('quota') of these farms, allowing them to benefit from renewable energy in their homes and small businesses. This approach simplifies access to solar energy for our customers, without the need to install solar panels, providing a practical, economi-

cal and sustainable experience. Energy credits generated by renting quota are deducted from our customers' electricity bills, making the process convenient and accessible.

Our mission is to expand the consumption of renewable energy in Brazil. We aim to transform our inputs into value and dreams into reality, always working with ethics, innovation, safety, resilience, enthusiasm, entrepreneurship and respect to achieve these goals.

In line with our mission, we present our Annual Sustainability Report. In it we seek to report, in a clear and transparent way, all our challenges and the search for continuous improvement of our processes throughout 2023.





Message From the CEO

[2-22]

We all know the challenges posed by climate change. The transition of the energy matrix is an increasingly prominent topic, with Brazil being one of the most relevant players on the scene, given its enormous potential for solar energy generation. In this context, Órigo is very proud to be one of the pioneers in this market, especially in distributed generation (DG), being part of the efforts in this transition and the development of the clean energy sector in the country, generating and democratizing the access to renewable energy, its core business.

We leverage innovative and simplified solutions that democratize access to solar energy for residential and commercial customers, having a positive impact on society and making it more sustainable. We have been recognized for this through the B Corporation certification since 2018.

I believe that being one of the first DG companies to transparently and thoughtfully present our social and environmental performance is a natural step in our journey. Our commitment to sustainability and corporate responsibility is the main driver of our achievements and strengthens our position in the solar energy sector in Brazil.

As an organic result of our activities, in 2023, we avoided the emission of more than 135,000 tons of CO₂e, representing an impressive 90% increase

compared to the previous year, due to reaching 315.46 MWp of installed capacity. By conducting our first Greenhouse Gas (GHG) Emissions Inventory, we took another significant step towards better understanding the environmental impacts of our business and its attributed carbon footprint to mitigate them.

Let's continue working together to build a sustainable future for everyone.

Throughout the year, we also certified new farms for the issuance of Carbon Credit (CER) and International Renewable Energy Certificates (I-REC), demonstrating our commitment to driving society's decarbonization journey by actively promoting renewable, traceable, and sustainable energy. These certifications not only contribute to environmental protection and achieving a world aligned with Net Zero ambitions but also open up opportunities for sustainable economic growth.

We cannot fail to mention the important social initiatives we have undertaken thanks to our business model. We were able to positively impact the lives of thousands of people, starting with customers who began to act proactively in the country's

energy transition and achieved estimated savings of more than R\$ 51 MM over 2023. We also benefit non-profit social institutions and with donations of energy produced on our solar farms, through the Órigo Social Program.

For our employees, initiatives such as the launch of our Diversity, Equity, and Inclusion Program and the Volunteer Program reinforced our internal culture aligned with our values and were concrete examples of our commitment to social well-being and sustainable development.

Finally, I am proud to inform that we submitted our first Communication on Progress (CoP) to United States - UN Global Compact, providing transparency to our social and environmental indicators and reaffirming our commitment to universal principles of human rights, decent work, environmental protection, and anti-corruption. These principles are present in our Code of Conduct and our ESG Policy, which are made public on our website.

On behalf of the entire executive management, I express our sincere gratitude to each of Órigo's employees and customers for their trust, dedication and support, helping to make our company a strong example of excellence and corporate responsibility.

Surya Mendonça



Highlights

2023

2023 was a year of great growth for Órigo and we are all very proud of our achievements

We closed the year with **123** generation farms
 (162% increase compared to 2022)

We enabled **R\$ 51.881 MM** in savings for customers
 (29% increase compared to 2022)

We reached **315.46 MWp** of installed capacity
 (86% increase compared to 2022)

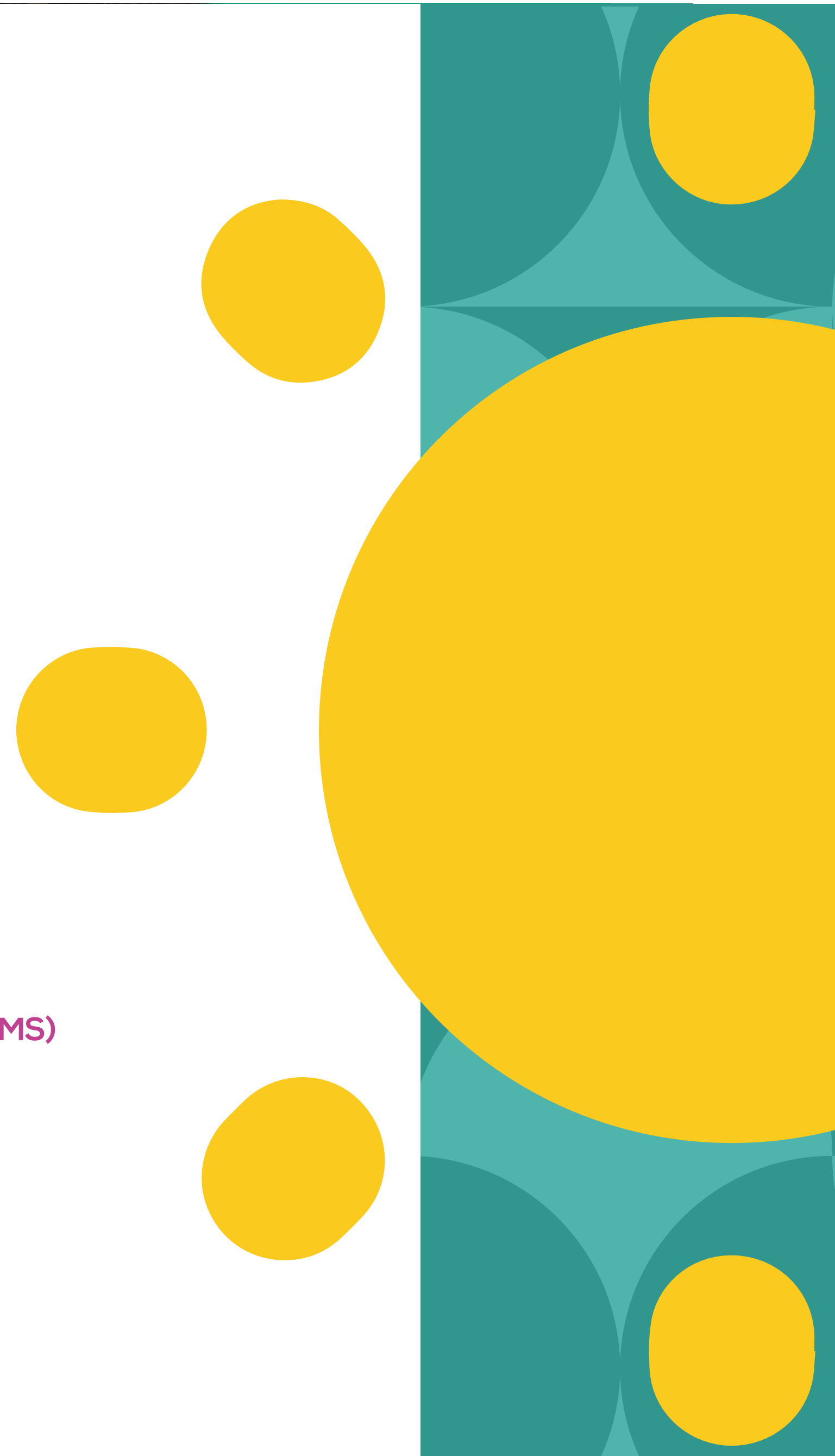
We have been a **certified B Corporation™** since 2018

We generated a total of **466.25 GWh** of renewable energy during the year

We launched our **ESG Policy** + Environmental and Social Management System (ESMS)

We reached the mark of **110,249** customers
 (64% increase compared to 2022)

We were recognized by the Experience Awards, being **one of the 10 companies** in the energy sector with an NPS score above the general average



Since the beginning of our operations, we have avoided the emission of **312,663 tCO₂e**
135,637 tCO₂e of which in 2023
 ↗ (90% increase compared to 2022)

We benefited **56** non-profit Social Institutions
 ↗ (143% increase compared to 2022)

We enabled **R\$ 410,043**
 in savings for Social Institutions
 ↗ (88% increase compared to 2022)

We are **a company associated with the Ethos Institute**
 since 2018

We carried out our **first Greenhouse Gas (GHG)**
 Emissions Inventory

We are **the first company in the Brazilian electricity sector to provide I-RECs with the EKOenergy seal**

We launched our **Diversity, Equity and Inclusion Program**

We carried out **community volunteer activities**
 with our internal employees.





About The Report

[2-2; 2-3; 3-1; 3-2]

The information contained in this report presents Órigo Energia's activities and results for the period from January 1 to December 31, 2023, with reference to GRI (Global Reporting Initiative) Standards in its updated version. This is our first public Annual Sustainability Report¹. [2-3]

The issues and data described herein correspond to an update of the materiality study conducted in 2022 to achieve an alignment with the growth of operations and the market in which we operate.

¹ - The first annual report of Órigo Energia was published exclusively for internal stakeholders and investors.

² - This is an updated version of the 2023 Annual Report, published on August of 2024.



[3-1]

For defining the current material topics, a consultation was conducted through an online survey to reconcile the researched information with the company’s current practice. We involved only the middle management of Órigo, aiming to evaluate if the updated topics corresponded to the most important issues in the activities developed in their processes. In total, 55 people participated in the survey.

Throughout the survey, we considered the probability approach of the risks associated with each potentially material topic becoming real, and the magnitude of the impact should it occur. In prioritization, the level of impact of each topic on the company’s value generation was considered.

Although we carried out a prioritization consultation, aimed only at the internal public, bringing a perspective on the influence of themes on the company’s value generation, we will carry out in the next report cycle the full process, as defined in the GRI standards, that also considers the perspectives of influence on the environment, society and stakeholder expectations.

This complete process is already in our plans and will be carried out in the last quarter of 2024, with periodic review, according to its development and sustainability strategy.

Below we list the prioritized topics that guide this publication:

[3-2]

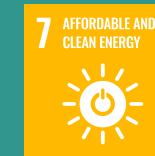
ETHICS AND INTEGRITY

2-9; 2-10; 2-11; 2-12; 2-17; 2-23; 2-25; 2-26; 2-29; 3-3; 205-3; 405-1



TRANSITION AND ENERGY EFFICIENCY

3-3; 2-4; 302-1; 305-1; 305-2; 305-3; 417-1



DEVELOPMENT OF HUMAN CAPITAL

3-3; 2-7; 2-8; 405-1; 405-2; 401-2; 404-1; 403-5



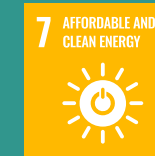
CUSTOMER RELATIONSHIP

203-2; 2-29



ENVIRONMENTAL IMPACT

302-1; 304-2; 305-1; 305-2; 305-3; 306-3; 417-1



TRANSPARENCY

2-9; 2-10; 2-11; 2-12; 2-17; 2-23; 2-25; 2-26; 2-29; 3-3; 205-3; 405-1





Órigo Energia

[2-1; 2-6]

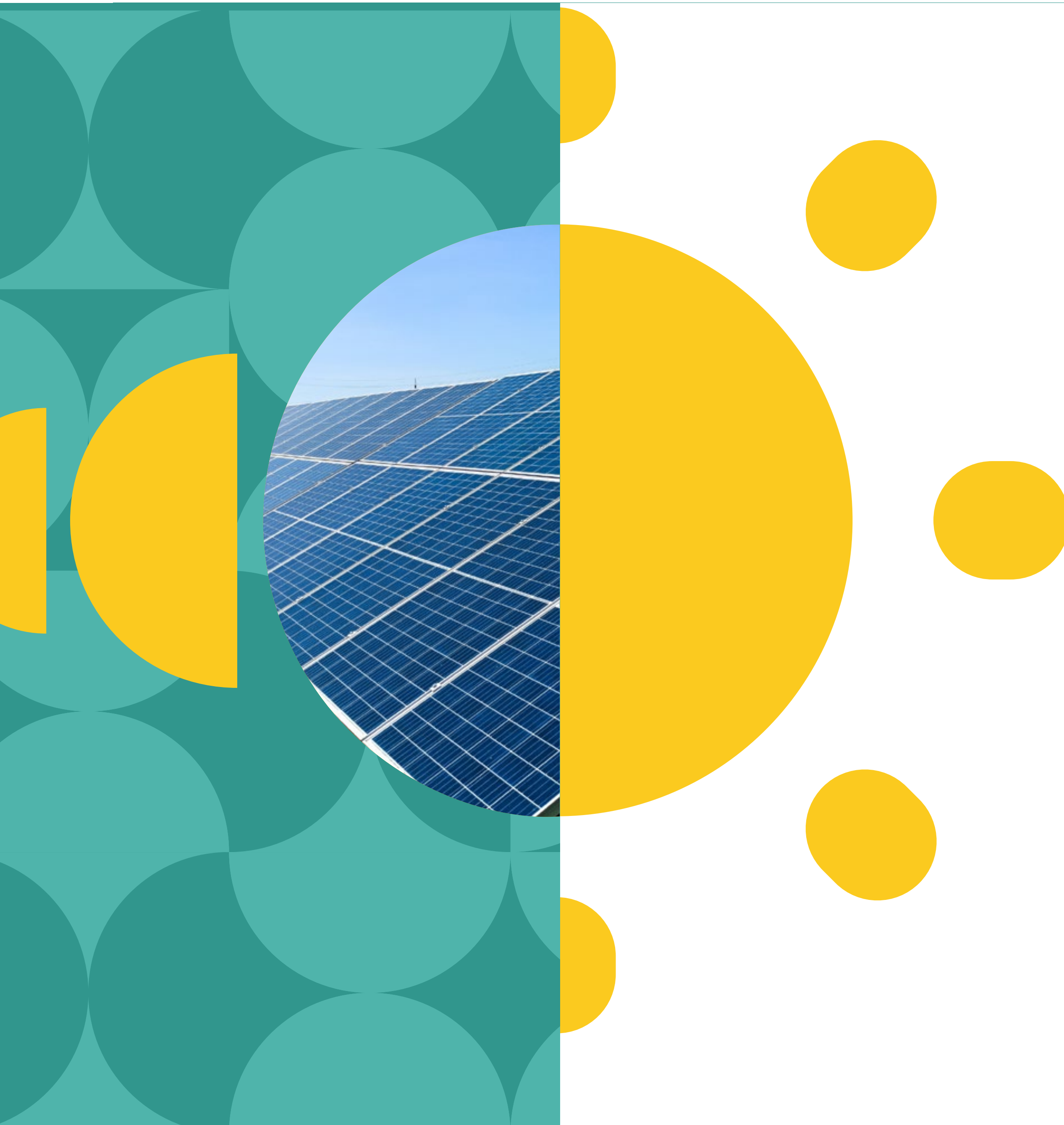
The story of Órigo began alongside the development of solar energy in Brazil, back in 2010, when the company was founded. Since its inception, ESG principles (Environmental, Social, and Governance) have always been at the core of business, guiding corporate decisions in alignment with the international agenda on climate change, with a commitment to environmental and social responsibility tied to sustainable and transparent management.

At the start of its activities, the company was involved in several significant projects in Brazil, even before the advent of ANEEL Resolution 482/2012, which established the Distributed Generation modality in the country. Órigo was the developer of the photovoltaic system of the Museum of Tomorrow in Rio de Janeiro and also implemented one of the largest social inclusion and electrification projects for isolated communities through

the federal program 'Light for All' in the Amazon Rainforest, in the state of Pará. This Project involved installing solar systems with battery storage, providing electricity to community of over 2,500 riverside residents who previously had no access to electricity. These projects showcase the pioneering spirit and entrepreneurial drive that accompany us in all our endeavors.

Since our journey began in 2011, we have attracted new national and international partners and investors from the infrastructure, sustainable development and impact sectors through various financial assets, which has contributed to diversification of our operations, allowing us to reach more people and advance our sustainability agenda.

In 2016, we developed a business model that creates a direct link with the end consumer through shared distributed gen-



eration (DG), aiming to democratize access to renewable energy.

Through small-scale photovoltaic micro or mini-generation plants (“Solar Farms”) connected to local distribution networks, we offer consumers, both individuals and businesses, the opportunity to benefit from the energy generated by themselves through the lease of shares in the Farms. These credits can be used to offset their electricity bills, in accordance with the regulations established in Law 14,300 and other guidelines set by ANEEL.

Órigo’s farms enable their customers to save on their energy bills without requiring any investment or installation/modification in their homes or businesses, providing real savings on their electricity bills.

The name Órigo was introduced in 2017, the same year we launched the Órigo Social Program, committing by donating the energy generated in our Farms so that non-profit organizations can also generate their own renewable energy credits. In 2018, we received our B Corporation™

certification, recognizing our positive socio-environmental impact on society, a year before reaching the milestone of 3,000 customers served. That same year, we became a member of Instituto Ethos, one of the most important sustainability initiatives.

In 2020, we launched our service for residential customers and reached the milestone of 4,000 clients. We also discontinued the sale of solar equipment to focus solely on Shared Distributed Generation, offering sustainable and complete solutions for our customers. It was also in 2020 that we certified our first five farms for the issuance of the International Renewable Energy Certificates, the I-RECs.

In 2022, we reached the milestone of 50 connected farms and became signatories of the UN Global Compact, reaffirming our journey of positive and sustainable impact.

In 2023, we further consolidated our position as leader in the distributed generation sector in Brazil, surpassing the mark





Órigo's Monte Carmelo Solar Farm

of 110 thousand customers. With an installed capacity of over 300 MWp and more than 100 projects in operation, we expanded our presence and positive socio-environmental impact to six states in Brazil. [2-6]

In 2023, we advanced our strategy with sustainable products by starting the commercialization of Carbon Credits through the certification of 3 of our own farms. We also expanded the sales of I-RECs with the certification of 18 more of our own farms.

In addition to all the advancements mentioned, following negotiation that began in 2023 and was concluded in the first quarter of 2024, we welcomed I-Squared Capital, a leading independent global in-

frastructure investor, as our majority shareholder. This investment in our operations in 2024 will catalyze the construction of over 2 GWp in our distributed solar generation projects, the expansion of the company's business to more than 20 Brazilian states, and the leverage of Órigo's ESG strategy to amplify positive impact actions both internally and externally.

We reinforced our commitment to innovation, sustainability and inclusion. As Órigo Energia looks to the future, its focus remains on leading the transition to a renewable and accessible energy future for all. [2-6]

[2-1; 2-6]



We are pioneers in Brazil in the construction of **Photovoltaic Power Plants.**

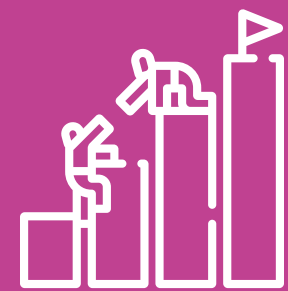


We are the **market leader** in the sector, in number of customers.



We have our own dedicated acquisition and support team that **helps our clients** in the solar energy generation process.

Mission, Vision and Values








MISSION AND VISION

Our mission is to expand the consumption of renewable energy in Brazil, making it accessible to everyone. To fulfill our mission, it is necessary to guarantee a relationship of transparency and trust between the members of the Órigo team, with the market and the environment.



VALUES

- 
SATISFIED CUSTOMERS
 We make all decisions to generate customer satisfaction.
- 
OWNER'S MIND
 We operate with the mindset of true believers in our business.
- 
OUTCOME ORIENTATION
 We believe it's the ability each individual has to focus on achieving the goals set.
- 
INNOVATION
 We innovate by challenging existing processes, diligently implementing proposed changes, and quickly evaluate the results obtained.
- 
ETHICS
 We base our relationships and decisions on transparency and trust.



Governance, Ethics and Integrity

[3-3 MATERIAL TOPIC: ETHICS AND INTEGRITY; 2-9; SDG 17]

Ethics and Integrity

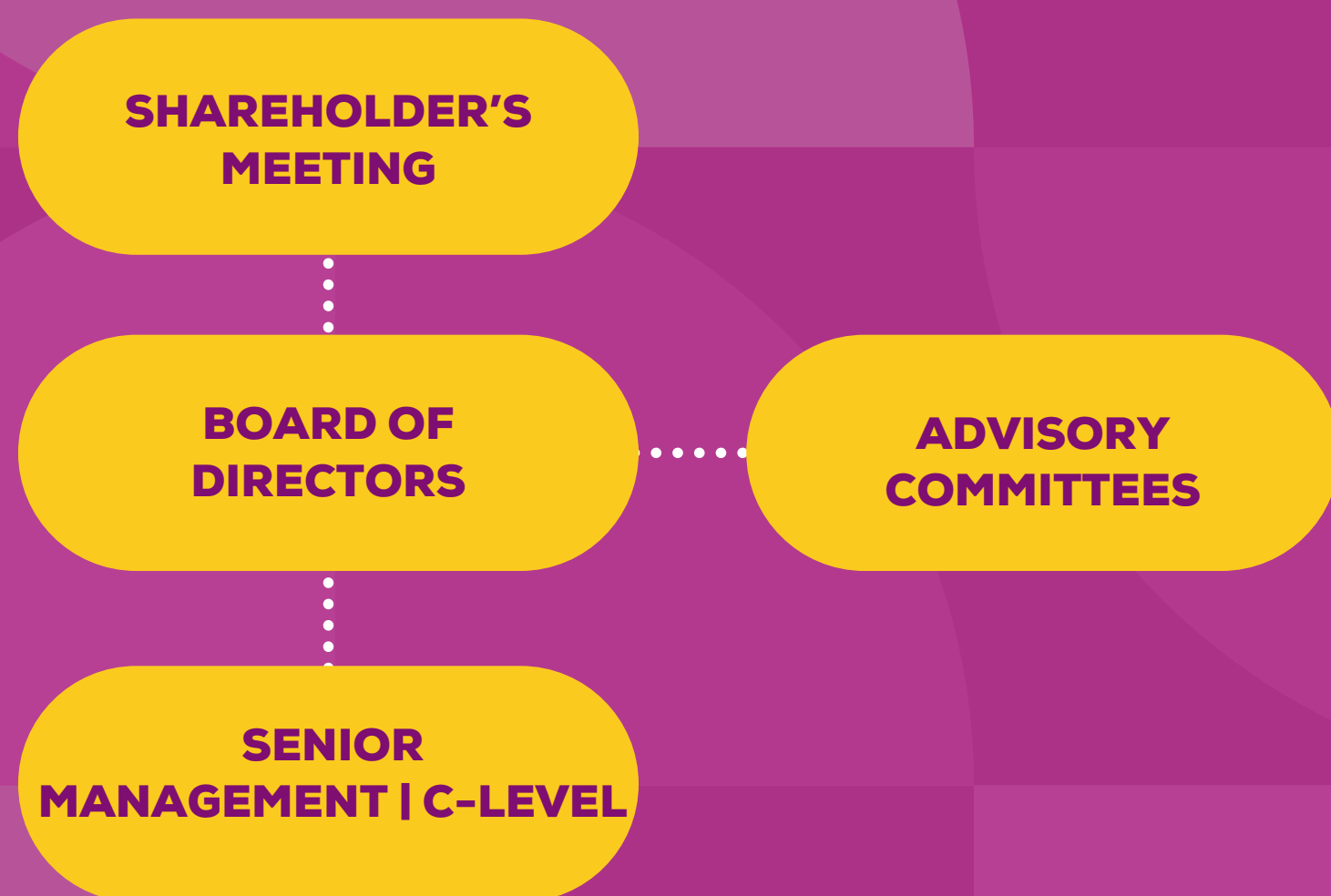
[3-3 Material Topic; 2-9]

At Órigo, we have adopted mechanisms, structures and processes to ensure a governance model aligned with the best market practices. We value ethics, integrity and honesty in our relationships, combating corporate corruption in its various forms by adopting national and international standards. We engage our board members and executives with the company's ESG agenda and work to ensure that decision-making processes are guided by professionalism, with clear policies, roles and responsibilities.



Governance Structure

We have a team of advisors with extensive experience in the sector and an Executive Management committed to the sustainability of our business. Our corporate governance structure complies with all laws, regulations, and our internal policies. The process of defining the Board of Directors occurs every two years, as well as the advisory committees and their respective members [2-9; 2-10].



Board of Directors

[2-9; 2-10; 2-11; 2-12]

The Board of Directors is elected via nomination by the shareholders or the management team for a two-year term. The nominations consider reputation, recognized experience in business administration and sector knowledge, relevant competencies, diversity, independence, and absence of conflict of interest.

Its focus is to design and approve the general business guidelines and oversee the execution of the company's strategic planning.

By the end of 2023, it had 7 members, 3 of whom were women, representing 43% of the board [2-9; 2-10; 2-11].

MEMBERS OF THE BOARD OF DIRECTORS		NUMBER OF MEMBERS		
	By gender	2021	2022	2023
	Male	4	5	4
	Female	0	2	3
	By age group	2021	2022	2023
	under 25 years old	0	0	0
	from 25 to 50 years old	1	2	2
	over 50 years old	3	5	5

C-Level & Senior Management

[2-13; 2-14; 3-3 MATERIAL THEME]

The main responsibility of these executives, who are selected based also on their reputation, no positions in competing companies, former experience in business administration, sector knowledge, and no conflicts of interest, is to implement strategic business guidelines defined by the Board through direct leadership in specialty areas, through its five

c-level members: the Chief Executive Officer (CEO), Chief Financial Officer (CFO), Chief Operations Officer (COO), Chief Sales Officer (CSO) e Chief Business Officer (CBO).

In 2023, there was 20% female representation in c-level management [2-9].

Advisory Committees

[2-16]

We have three active committees, which are mainly responsible for providing advisory and specialized knowledge on a delib-

erative basis to support strategic business decisions by the Board of Directors.



*3 statutory and 2 non-statutory members. Data has been rectified in this version of the report.



Audit, Risks and Compliance Committee

[2-9; 2-16]

Non-statutory committee, composed of 4 members, including two independent members, who meet quarterly to ensure the adoption of good corporate governance practices, overseeing the work of independent external auditors, monitoring and assessing risk exposures, and the progress of evaluations of received complaints, suggesting improvements to processes.

It is also responsible for proposing actions to disseminate and ensure compliance with Órigo's internal policies, and for ensuring their effectiveness and adherence by all employees [2-9].

Compensation Committee

[2-9; 2-16]

Composed of three members, including an independent one, who meet quarterly with the aim of periodically analyzing the fixed compensation strategy and benefits adopted, evaluating inclusion and diversity within the com-

pany, bringing their recommendations, and suggesting any modifications to be implemented in the compensation policy for review, deliberation and approval by the Board of Directors [2-9].



ESG Committee

[2-9; 2-12; 2-17]

Composed of six members, who meet quarterly to monitor the progress of the ESG strategy, supporting, discussing, and validating matters related to sustainable development, proposing guidelines and strategies to manage their impacts on the economy, environment and people.

The ESG Committee also follow up the advancement of sustainability commitments with the main shareholders, and support deliberations on critical issues for decision-making through the Board of Directors [2-9 | 2-12 | 2-17].





Codes and Policies

[2-23; GLOBAL COMPACT P10]

To formalize the conduct and policies we want to follow and to help clarify guidelines for our actions at all levels – from the highest governance position to those who work directly in the field, as well as partners and suppliers - we have established a concise body of codes and policies that are approved by the senior management of the company.

The Órigo Code of Conduct is the fundamental milestone of the Integrity Program and expresses our commitment to ethics and transparency, being a guiding framework for our actions, compiling the way we make our decisions and operate in our business. It addresses topics related to commitment to people, assets, combating corrup-

tion, transparency, relationship with the market and the environment and the whistleblower channel and is applicable to all those who have relationships with or carry out activities on behalf of the company. It is available on our institutional website, on the Investor Relations page², and can be accessed by everyone.

With the Anti-Corruption Policy, we are committed to complying with all applicable laws relating to the subject and with the highest ethical and integrity standards when conducting Órigo's business. It is applicable to all employees and suppliers and is in accordance with the main national and international references, such as Law N. 12,846/2012 and Federal Decree N.



For access to the complete documents, visit:

<https://ri.origoenergia.com.br/en/corporate-governance/statute-codes-and-policies/>

2 - Available on our website IR portal Statutes, Codes and Policies.

11,129/2022, the Foreign Corrupt Practices Act and the United Nations Convention Against Corruption. We also have guidelines for interacting with public agents, suppliers and in relation to receiving gifts and gratuities and making donations, contributions and sponsorships.

The ESG Policy formalizes the practices that are already part of our DNA from the very first steps, reinforcing the importance of environmental, social and governance responsibility for the business. It was formalized in 2023 and aims to guide our strategic objectives and daily practices in environmental, social

and governance responsibility. Covering the entire company, it applies to management, shareholders, employees, suppliers and service providers in all our areas of activity.

In addition to following the socio-environmental performance standards of the IFC (International Finance Corporation), a World Bank institution focused on financing and investment in private companies, and the Guiding Principles on Business and Human Rights of the United Nations - UN, the ESG Policy integrates socio-environmental factors to our business strategy. It establishes commitments in social

responsibility, occupational health and safety, and environmental protection, including the management of socio-environmental risks to avoid, mitigate or control them.

These commitments involve groups of stakeholders such as employees, suppliers, communities surrounding the projects, customers, investors and shareholders, public bodies, among others. The ESG Policy is reviewed by the Compliance Department and CEO and approved by the members of the ESG Committee and the Board of Directors.



For access to the complete documents, visit our IR portal Statutes, Codes and Policies .

<https://ri.origoenergia.com.br/en/corporate-governance/statute-codes-and-policies/>





Órigo's Francisco Sá
Solar Farm

Stakeholder Management

[2-15; 2-25; 2-26; 2-29; SDG 11]

The objective of stakeholder management is to structure forms of engagement with our stakeholders, promoting integrated and participatory communication in a coordinated and synergistic way. This fosters dialogue between Órigo and its key stakeholders, establishing and strengthening bonds of trust, sharing values, and upholding ethical principles to promote sustainable development in all our interactions. Additionally, it allows us to disseminate the company's principles and values through key communication themes, balancing the company's interests with the expectations of stakeholders identified and prioritized in our strategic planning.

Thus, the company's internal Stakeholder Management and Engagement Program provides guidelines for this management, with the purpose of organizing interactions and engagement of our audiences throughout the project lifecycle. It aims to identify the need for additional actions to provide adequate information to local stakeholders about Órigo's activities, their potential impacts, risks, and mitiga-

tion measures. The Program offers guidelines for mapping, classifying, and engaging stakeholders, as well as tools for engagement with mapped stakeholders.

This work began in 2023, with the mapping of corporate-level audiences, in categories such as investors, employees, customers, electric utility companies, sectoral entities, suppliers, business partners, government agencies, and regulatory bodies.

In 2024, the mapping of stakeholders surrounding projects under construction and operation will be implemented, including categories such as communities and their associations, non-profit social institutions, educational institutions, among others. The work will be conducted with the support of the company's internal field areas and consulting firms, to proactively understand and strengthen relations with these local actors.

The tools for engaging with these audiences are diverse, as described in detail throughout this report, such as meetings, training sessions, thematic campaigns, social media, etc.

Risk Management and Compliance

[2-15; 2-25; 2-26; 3-3 MATERIAL TOPIC: ETHICS AND INTEGRITY; GLOBAL COMPACT P10; SDG 17]

In accordance with the best market practices, whether national or international, Órigo complies with the laws, regulations, ethical standards, and internal and external guidelines governing the company's activities. Therefore, a **Compliance System** has been created to strengthen the culture of integrity.

The Legal and Compliance Department communicates directly with the Board of Directors through the Audit, Risks and Compliance Committee. **This ensures that governance is directly connected to the company's top management,**

providing more security to the process and affirming Órigo's commitment to ethics and integrity.

We constantly engage employees and suppliers, reinforcing an organizational culture focused on ethics and transparency through the Anti-Corruption Policy, Privacy Policy, and Code of Conduct, which are periodically updated. This care reinforces our reputation and grants us more access to international market investments, as it enhances transparency in our business practices.



We also commit to conducting regular assessments to identify and mitigate organizational processes where there are socio-environmental risks, through the Socio-Environmental Risk Management Program, which will be addressed in the “ESG Strategy” chapter of this Report. Furthermore, sustainability policies and practices support us in complying with all applicable standards and regulations to ensure that the organization is operating ethically and legally. [2-25; 2-26]

The Compliance area reviews internal regulations and provides advisory guid-

ance to the development of action plans to improve internal processes and to mitigate risks, assuring legal and ethical compliance.

The Integrity Program, launched in 2022, uses internal mechanisms and procedures for monitoring and encouraging the reporting of irregularities, contributing to the identification of ethical requirements, the application of the Code of Conduct, the analysis and mitigation of risks, and the adoption of preventive and corrective measures necessary to combat corruption.

Our Whistleblower Channel is operated independently and is available to both internal and external parties 24 hours a day, 7 days a week, for online or telephone access. We encourage and recommend the use of the Whistleblower Channel always responsibly and do not tolerate any form of retaliation against those who report any fact, concern, or collaborate with any internal investigation. We guarantee anonymity, confidentiality, and independence in handling reports, as well as providing feedback via a service protocol on the received report. [2-25; 3-3]



www.contatoseguro.com.br/origoenergia



0800 800 1236



In addition to providing information on how stakeholders can access the Whistleblower Channel via the website, Órigo farms have physical signs with this information.

[3-3]

HELLO PARTNERS AND EMPLOYEES

If you identify attitudes or behaviors that are in conflict with the guidelines of Órigo Energia's

CALL TOLL FREE:

0800 800 1236



SCAN THE QR CODE OR GO TO THE WEBSITE:
contatoseguro.com.br/origoenergia

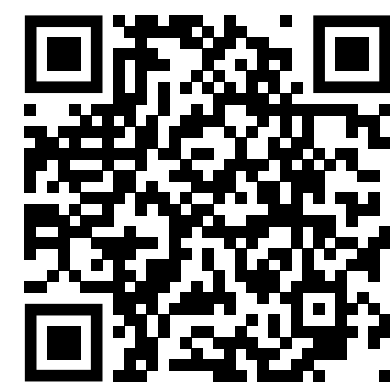
Available 24 hours every day, anonymity and confidentiality guaranteed. Any form of retaliation is prohibited.

HELLO COMMUNITY!

If you have a report or complaint about Órigo Energia's activities in this region, please contact us.

CALL TOLL FREE:

0800 800 1236



SCAN THE QR CODE OR GO TO THE WEBSITE:
contatoseguro.com.br/origoenergia

Available 24 hours every day, anonymity and confidentiality guaranteed. Any form of retaliation is prohibited.



REPORTS 2023

Received
83

Substantiated
29

Unsubstantiated
54

In 2023, the channel received 83 reports, of which 76% were from employees, 11% were from customers, 13% came from suppliers, and no reports were made by the communities. Of the total, 35% of the reports were substantiated [205-3].



Communication and Transparency

[3-3 MATERIAL TOPIC: TRANSPARENCY]

In 2023, we promoted a significant evolution in our communication with investors. We have adopted a platform that ensures the equity of information and its effective control, with the possibility of historically tracking the topics discussed and the decisions made.

We also launched the new IR website and the Restricted Area dedicated to investors, aiming to provide agile, straightforward, fair, and transparent communication with all stakeholders.



Available for access at:
<https://ri.origoenergia.com.br/>



[3-3]

We conduct a thorough financial analysis of each company project to assess its viability and support our strategic decisions. We also monitor our results monthly based on the budget prepared, providing accurate reports to shareholders and facilitating internal decision-making. It is worth noting that since our foundation, we have maintained an Audit Committee and are annually evaluated by independent financial audit firms, reaffirming our commitment to transparency and integrity in all our activities.

Although Órigo is a privately held company, we provide relevant information to our stakeholders, such as our main policies, our Code of Conduct, our commitments to Sustainability, and our financial results³. For the year 2024, we aim to expand our communication and strengthen ties with shareholders and the market in general, thereby approaching global capital market institutions, including the annual publication of our sustainability report, to broaden our reach and disseminate Órigo's presence.



We aim to expand our communication and strengthen ties with shareholders and the market in general, thereby approaching global capital market institutions



ESG Strategy

[3-3 MATERIAL TOPIC: ENVIRONMENTAL IMPACTS | HUMAN CAPITAL DEVELOPMENT | ENERGY TRANSITION AND EFFICIENCY | TRANSPARENCY; GLOBAL COMPACT P1, P7, P8; SDG 7, 11, 13, 17]

In 2022, the company officially established the ESG department with the goal of supporting our team in maintaining and expanding our commitment to environmental, social, and governance responsibility, which has always been at the core of our business. Through an integrated management approach, we engage various areas of the company to ensure that our responsibility guidelines are followed at all levels.

We established the guidelines and positioning on the subject through our ESG Policy, with processes aligned with IFC Performance Standards to integrate the best environmental and social practices into our operations. By focusing on the demands of our stakeholders, we effectively address internal and external challenges, aiming for the long-term sustainability of the business.

Our ESG Committee was established in December 2022 to review and discuss the ESG strategy, performance, initiatives, and projects related to ESG to Órigo's shareholders and creditors through quarterly meetings.

Based on these discussions, that contributed to Órigo's maturity journey on the subject, an ESG strategy was developed, prioritizing continuous risk and opportunity assessment, positive action regarding environmental and social impact, the well-being of internal and outsourced employees, a sustainable supply chain management, and the transparency in disclosing ESG practices to the market.

Therefore, initiatives implemented in 2023 in environmental (such as the Strategic Carbon Management and Voluntary Reforestation Plan), social (such as the Diversity Program), and corporate governance (such as the Environmental and Socio Management of the Whistleblower Channel) areas will be monitored in the 2024 cycle to ensure the implementation of proactive actions that guarantee the continuous improvement of our ESG performance.

All these initiatives are described in more detail throughout this Report.





Environmental and Social Management System (ESMS)

[3-3; 413-1; 413-2; GLOBAL COMPACT P7, P8; SDG 7, 11, 13, 17]

Órigo's ESMS was created in 2023 and provides guidance on how to integrate environmental and social requirements throughout the projects lifecycle, in line with the IFC Performance Standards, as well as applicable Brazilian legislation and the United Nations Sustainable Development Goals (SDGs).

From the assessment of socio-environmental risks related to the business, the system assesses, controls, and continuously improves our socio-environmental performance, including management programs that support the operationalization of ESMS within the company. This process was structured based on the Socio-Environmental Risk Management Program, which identifies and manages

risks associated with our activities according to the IFC Performance Standards, aiming to avoid them when it is possible, or, at least, mitigate and monitor them.

The ESMS also aims to support the company in managing socio-environmental risks through compliance structuring, such as implementing tools and processes to ensure a comprehensive approach to these risks. When applied, these fundamentals prevent impacts and mitigate associated market risks, such as reputational risk and risks related to the financial sustainability of an investment.



[2-24; 3-3; 413-1; 413-2]

Another highlight of the ESMS is the Stakeholder Management and Engagement Program, which serves as a guide to map, classify, and engage individuals or groups of people who may be impacted, positively or negatively, by our activities. The Program also seeks to structure interactions and engagement with mapped stakeholders, in a culturally appropriate manner, focusing on providing adequate information about our activities.

The ESMS is based on the PDCA (Plan-Do-Check-Act) methodology to assess, control, and continuously improve our environmental, social, and management performance, considering interrelated elements as follows:





Challenges for 2024

[3-3; 2-24; GLOBAL COMPACT P1, P8; SDG 7, 11, 13, 17; 413-1; 413-2]

We remain committed to implementing a robust ESG strategy aligned with the principles established by the IFC and the UN SDGs.

To further strengthen our ESG approach, we have formalized the charter of our ESG Committee, ensuring that responsibilities and guidelines are clearly defined and aligned with organizational objectives. At the same time, the mapping of risks associated with our operations is also under review, so that robust mitigation plans can be implemented to address these challenges proactively and effectively.

Additionally, we are accelerating the implementation of structured programs across the company to enhance our socio-environmental performance. This in-

cludes a focus on strengthening the socio-environmental culture through forums, workshops, and additional training for employees and suppliers, as well as monitoring additional indicators to help us measure our progress over time.

It is worth mentioning that, despite the acceleration of dedicated efforts, we still have gaps to address during this journey.

The collection of key operational and socio-environmental indicators at our solar farms, including raw data to enhance the calculation of GHG emissions, especially indirect emissions related to the supply chain (Scope 3) needs improvements to amplify its assertiveness and provide actionable insights for reducing these emissions.



Órigo's Brasília de Minas Solar Farm



Additional policies and programs will be constructed during the year to address and formalize processes of material topics identified, such as the Decommission of our Solar Farm Projects and the Suppliers Management System.

Other challenges involve expanding our geographic reach to donate shares of farms to support more non-profit organizations through the Órigo Social Program, mapping and engaging all stakeholders around our projects, setting goals for our DE&I program, among other areas.

Regarding our ESG positioning, we reaffirm our commitment to transparency and responsibility. We will continue to publish

reports and public communications documenting our performance and practices, including our Annual Sustainability Report from this year onwards. [3-3; 203-2]

For 2024, we will continue our path towards sustainability maturity, moving towards the transition point from “value protection” to “value creation”.

These are just some of the ongoing steps to strengthen our ESG approach and reinforce our commitment to sustainability in all areas of our operations. We are committed to advancing towards a more sustainable future, positively contributing to communities and the environment.



**For 2024,
we will continue
our path towards
sustainability
maturity**



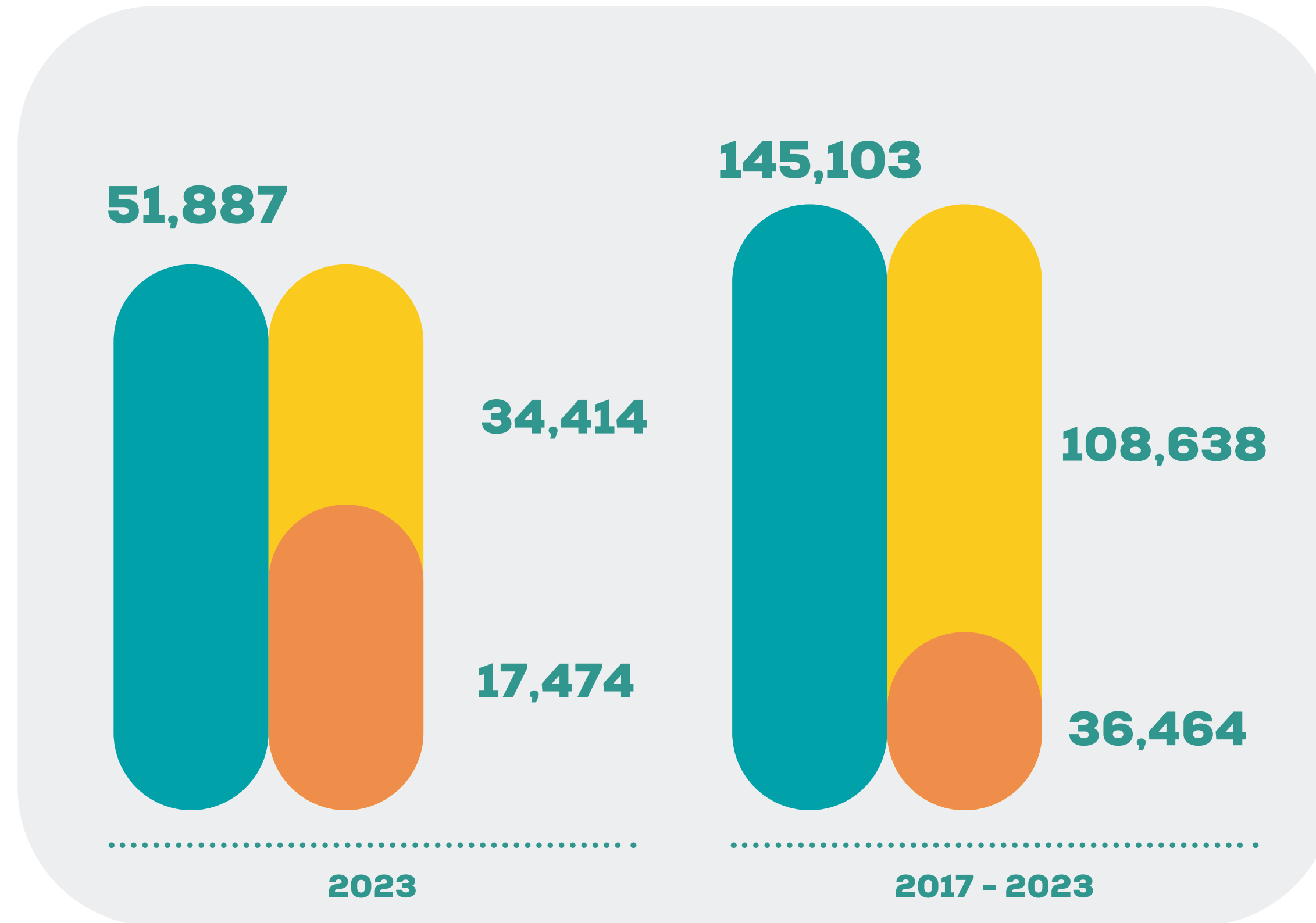


Economic and Operational Performance

[3-3 MATERIAL TOPIC: CUSTOMER RELATIONSHIP |
TRANSPARENCY; 203-2; SDG 11]

Due to our business model, we promote a positive impact on the community by reducing long-term electricity costs for our customers. In 2023, the savings generated for our customers exceeded R\$ 50 million [203-2].

SAVINGS GENERATED FOR CUSTOMERS (R\$ MM)




TOTAL SAVINGS
GENERATED


SAVINGS
GENERATED FOR
COMPANIES


SAVINGS
GENERATED FOR
INDIVIDUALS





Our Operations

[2.6; GLOBAL COMPACT P9]

In 2023, 66 projects were connected to the grid, totaling 475.36 hectares of built area with an increase of 110 MWac of installed capacity, including partner projects.

Our solar farms are present in Minas Gerais, Pernambuco, Ceará, Mato Grosso do Sul, Federal District and São Paulo, with 123 projects in operation.

The offices are located in Fortaleza/CE, Rio de Janeiro/RJ, São Paulo/SP, Campinas/SP, Belo Horizonte/MG, Uberlândia/MG, Recife/PE, Barueri/SP, Campo Grande/MS and Brasília/DF. This strategic distribution in Brazilian territory reflects Órigo's presence and national reach in its commercial and administrative operations.



Solar Farms

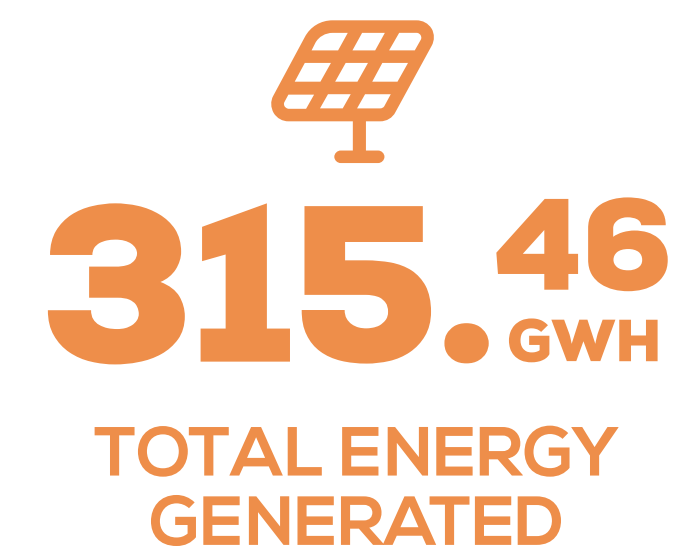
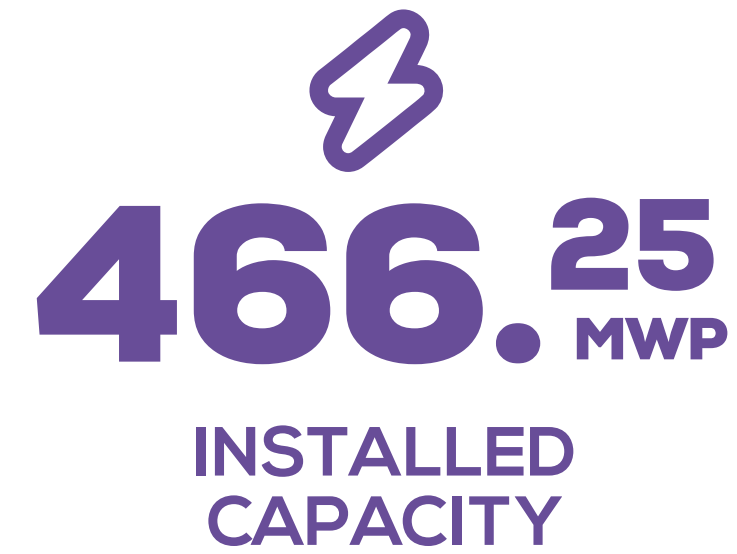
- Ceará
- Distrito Federal
- Mato Grosso do Sul
- Minas Gerais
- Pernambuco
- São Paulo

Offices

- Barueri/SP
- Belo Horizonte/MG
- Brasília/DF
- Campinas/SP
- Campo Grande/MS
- Fortaleza/CE
- Recife/PE
- Rio de Janeiro/RJ
- São Paulo/SP
- Uberlândia/MG

When we reached the mark of 123 connected solar generation farms in 2023, with more than 110 thousand customers and 792 employees, we closed the year 2023 with a total installed capacity of 315.46 MWp, representing an increase of 86% compared to 2022. The total energy generated during the year was 466.25 GWh, demonstrating our expansion capacity that meets the expectations of our stakeholders and organically avoids GHG emissions, surpassing 135 thousand tons of CO2e in 2023.

With a market of low voltage energy consumers estimated at 90 million in the country and the growing environmental and social concern of society and investors, we see great growth opportunities for the future, following the expansion of solar sources within the Brazilian energy matrix.



Órigo's Manga Solar Farm

*Small and Medium Enterprises



Órigo's Solar Farm Itacarambi



Construction of Solar Farms

[2-6; GLOBAL COMPACT P9; SDG 7, 11]

The selection of projects for installing solar farms is carried out through a careful evaluation process that involves several areas of our company. This process includes prospecting for land and project approval, considering legal, environmental, operational and internal requirements.

Once the areas have been identified, we establish a Term of Commitment with the owner of the land to conduct technical feasibility studies, which include various assessments, necessary to request a Connection Budget⁴ from local electricity concessionaires.

In the pre-construction phase, we began a new round of analyses involving several internal areas of Órigo, such as Land, Legal, Engineering and Environment, giv-

ing robustness to the project and contributing to the increasing number of received and approved access permits (Connection Budget). At the end of this assessment, the approved areas advance to the construction stage.

Before implementing projects, and in accordance with the ESMS management programs and ESG Policy, the Environment internal area carries out diagnoses of socio-environmental risks and impacts, preparing Environmental Reports that consider archaeological potential, hydrography and vegetation characterization of the site of the construction.

⁴ In accordance with instructions from the National Electric Energy Agency - ANEEL.

These reports are essential for the environmental licensing process and identify if there is the need for any environmental intervention, such as the removal of isolated trees, for the construction of solar farms, which requires authorizations and mandatory compensatory measures that are provided, in accordance with the legislation.

In addition to compulsory compensation, a Voluntary Revegetation Plan may be applicable, as explained in more detail in the “Environmental Action” section of this Report.

With this process, we ensure the feasibility of the construction of our renewable energy generation farms in accordance with local law and international sustainability standards, and identify benefits, reducing risks and impacts caused in the region.



Órigo's Solar Farm Inajá

Commercial Strategies in the Distributed Generation Segment

[SDG 7]

Our main commercial operation consists of offering rental contracts for shares of our solar farms, both to residential clients and small businesses.

We serve over 110,000 customers across six states through a robust internal commercial structure and an expanding network of partners and service channels. Our internal team is supported by business partners, providing our customers with a journey that ensures an exceptional experience in a simplified and digital manner.

To ensure a positive experience throughout the customer journey, our Customer Support Department comprises team members committed to our brand values, focused on customer satisfaction, and capable of keeping each customer informed about their entire journey to self-generated energy, the energy production of their share, and the benefits they will enjoy.

We aim to serve all our customers according to their preferences, offering multiple contact channels, such as phone calls, e-mail, messaging and social media.

As a result of this effort, in 2023 we were recognized as one of the 10 best companies in customer satisfaction from the energy sector and the only DG player in the ranking Experience Awards⁵, with an evaluation⁶ above the general average (59% of promoting/satisfied customers).



As a result of this effort, in 2023 we were recognized as one of the 10 best companies in customer satisfaction

⁵ - Find out more about the awards and ranking on the website: <https://experienceawards.com.br/>.

⁶ - The average Net Promoter Score (NPS) is a metric used to evaluate the customer experience. NPS is calculated based on a simple question: "On a scale of 0 to 10, how much would you recommend our company/product/service to a friend or colleague?"



ÓRIGO CLUB is a benefits program where the customer accumulates points by referring people interested to be part of the Órigo community. There is no limit to the number of referrals, so the more people or companies the customers refer, the more points and benefits they can accumulate.

The scoring occurs according to the average spending of the referred customer: for example, if the referred customer has an average spending of R\$ 200.00, the referring customer receives R\$ 200.00 in points, which can be used for discounts in the Órigo bill, cashed out via PIX transfers, or on our partner's website, where the points can be exchanged for travel tickets, products, or several experiences available. [3-3; 414-2]

To enhance our commercial strategy, we have two special programs for Órigo customers



ÓRIGO CLUB PRO is for those who want to go further and become Órigo's business partners. In this program, the participant not only refers to new customers, but helps promote the Órigo brand and its energy-saving solutions, always with the support of Órigo's Commercial area, which provides training and information on how to best perform.

As representatives of the Órigo Pro Club, partners identify potential clients, check if they are eligible for Órigo's services to present energy savings solutions, and once the commercial and contractual conditions are accepted, they grant the commission to the partner client.



To find out more and get to know the program regulations, visit: <https://origoenergia.com.br/clube-origo>.



Supply Chain

[3-3; 414-2; GLOBAL COMPACT P4, P5; SDG 17]

To allow processes to be built with greater detail and following the best practices available in the market for supplier management, Órigo's Supply Chain area was expanded in 2023. As a result, the expectation is to achieve a more solid structure and a more strategic approach throughout the 2024 cycle.

Through benchmarking with reputable companies in the electrical, technology and mining sectors, we identified improvements and best practices to apply in our qualification and management processes for third parties. We participated in workshops to update concepts and establish policies and procedures aligned with the market.

In addition to the procedural and personnel structuring mentioned, we en-

hanced supplier governance: mandatory contractual clauses were established for all contracts with our partners (suppliers and service providers), focusing on good socio-environmental practices such as combating discrimination, socio-environmental responsibility and combating forced and child labor, among other relevant topics.

These clauses also require partners to comply with Órigo's Code of Conduct and ESMS. Contractual sanctions are stipulated for non-compliance with these clauses, including the possibility of terminating the relationship with the partner.

The following processes were designed to mitigate financial and socio-environmental risks related to our supply chain.

Qualification and Approval

[414-2]

In 2023, the SQM (Supplier Qualification Management) area was established, being responsible for qualifying suppliers and guaranteeing the standards Origo's commits to.

The process will begin whenever a potential supplier contacts or is prospected by Órigo. From that moment on, the process of evaluating the technical, legal, and socio-environmental criteria of the potential supplier starts. The criteria are analyzed and evaluated by different areas of the

company, to obtain a result that reflects the needs of the company as a whole.

The result of the evaluation determines whether the company is able to provide services to Órigo or whether it should be disregarded if it does not meet the criteria established in the process.

The implementation of this process will be carried out during 2024 to extend to the majority of the suppliers associated with Órigo.

Acquisition

The Acquisitions Policy was approved in 2023 and provides guidelines on how to conduct direct and indirect purchases and contracting, as well as roles and responsibilities in this process, from prospecting of the service/product to approval of its purchase/contracting.

This policy guarantees that the acquisition process of all areas is carried out in accordance with all necessary approvals and compliance requirements.



Third Party Management and Monitoring

[3-3; 414-2]

Also, in conjunction with internal areas such as ESG, the Supply Chain area, through the SQM area, has defined the process for monitoring and managing third parties of the company, starting with the launch of the Third-Party Management Policy (GETER), that will be implemented during 2024.

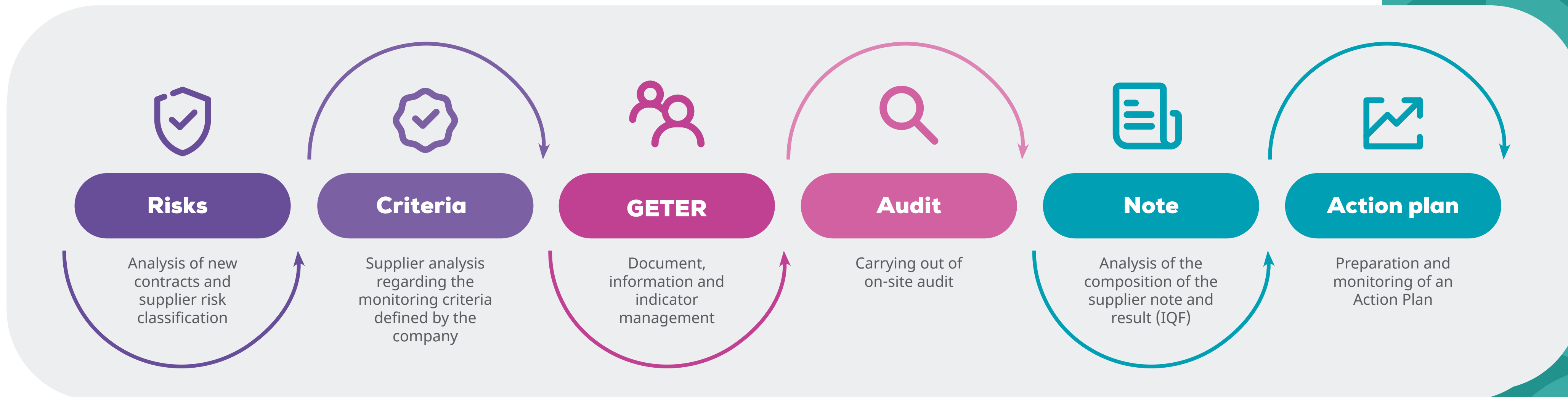
The document defines how to map, control, and monitor the risks involved in relationships with all suppliers of the company.

Whenever a new contract is signed, the activities and responsibilities of GETER will begin, according to the simplified process flowchart below.

Given the importance of the subject, the GETER process will allow Órigo to manage the risks arising from its supply chain. During the analysis, documents and public certificates of suppliers are evaluated to classify the level of risk of the relationship, which may even result in sanctions provid-

ed for in the service agreements signed between the parties, if any serious criteria are identified in the supplier.

The policy also establishes criteria for on-site evaluation of Órigo's solar farm works, through a sample field audit, which will allow identifying the adherence of the supplier to the company's internal processes and will contribute to the continuous improvement of management processes.





Environmental Performance

[304-2; 304-3; 3-3 MATERIAL TOPIC: ENVIRONMENTAL IMPACTS | TRANSITION AND ENERGY EFFICIENCY; GLOBAL COMPACT P7; SDG 11, 13]

Environmental stewardship has been fundamental in our business journey, as our operations naturally reduce dependence on non-renewable sources and avoid greenhouse gas emissions. Beyond addressing climate change, our goals include protecting biodiversity, preventing pollution, and promoting the sustainable products market.

During farm construction, we prioritize minimizing negative environmental impacts, with activities in conformity with the

licenses from competent authorities, implementing controls outlined in our ESMS, and monitoring of these processes by trained professionals. We rely on support from internal areas to mitigate potential adverse consequences.

Below we describe projects aimed at minimizing adverse impacts, focusing on reforestation, strategic carbon management and waste management.



Voluntary Revegetation Plan

[3-3; 304-2; 304-3; GLOBAL COMPACT P8; SDG 11, 13]

Our impacts on biodiversity are small compared to other energy generation companies, but even so, our attention is constantly focused on reducing and mitigating them. When implementing solar farms, natural habitats may be converted into anthropic areas, affecting the region's flora and fauna. Therefore, we strictly follow all relevant laws and regulations, considering the stipulated environmental compensations, such as planting and maintenance of areas outside the project site. Furthermore, our actions reflect the principles of the IFC PS6 (Performance Standard No. 6), which represents the best international practices for biodiversity management.

Although we select areas to install our projects where native vegetation is absent or reduced, the implementation of farms can affect the dynamics of the biotic environment, especially due to the need to clean the land, involving the suppression of isolated trees distributed in areas of anthropic field. The suppression of vegetation is subject to forest compensation measures, which may include the collection of the Forest Replacement Fee, in accordance with regional legislation. These resources are destined for conservation and recovery projects of natural ecosystems, although the lack of traceability makes it difficult to guarantee their effective application.



Credits: Consórcio Cerrado das Águas - CCA



Given this scenario, we searched for additional compensation opportunities, resulting in the Voluntary Revegetation Plan, which aims to recover biodiversity affected by the implementation of solar farms⁷. With this plan, we commit to planting at least the equivalent of individual trees suppressed by our construction process, considering species diversity and prioritizing strategic areas of conservation, such as Permanent Preservation Areas and ecological corridors. This commitment is aligned with international biodiversity compensation guidelines, aiming to preserve and recover ecosystems affected by the implementation of solar farms.

We were pioneers in joining the Investors for the Future project⁸, an initiative of the Consórcio Cerrado das Águas (CCA)⁹, which promotes sustainable agriculture and the conservation of the Cerrado biome. Through this partnership, we joined

forces with the CCA to carry out the restoration of an area of 0.5 hectares in Patrocínio/MG, affected by the 2021 frost.

The partnership agreement was concluded in 2023, where Órigo joined the project in the category of Guardian of the Cerrado, providing resources that have been used to plant 500 native seedlings in 2024, aiming to increase the region's climate resistance and promote biodiversity. The initiative reflects our commitment to contributing to a sustainable future and the importance of collaborative actions for environmental conservation. The CCA, founded in 2015, seeks to guarantee ecosystem services and promote a productive climate change-resilient system, with the participation of several partner companies and institutions. For 2024 we also intend to roll out the revegetation plan for the Atlantic Forest and Caatinga biomes. [3-3; 302-1]



Credits: Consortium Cerrado das Águas - CCA

7 - Although it is understood that the ecological function of isolated tree species, located in an anthropic environment, far from forest fragments (recurrent characteristics in the vegetation suppression processes of Órigo's activities), is of little relevance to the biological ecosystem.

8 - INVESTOR FOR THE FUTURE | Cerrado das Águas (cerradodasaguas.org.br)

9 - For more information, visit <http://cerradodasaguas.org.br>.

Strategic Management of Carbon

[305-1; 305-2; 305-3; 3-3 MATERIAL TOPIC: TRANSITION AND ENERGY EFFICIENCY; GLOBAL COMPACT P8; SDG 11, 13]

GHG emissions are a global concern due to their impact on global warming and climate change. In this context, Órigo recognizes the importance of monitoring and reducing its GHG emissions as part of its environmental responsibility and commitment to sustainability.

In 2023, we recorded a total energy consumption of 14,754.10 MWh, distributed among the different scopes and sources of consumption, in accordance with the GHG emissions assessment methodology, as described in the tables below. Over 46% of our energy consumption comes from non-renewable fuels used in machines, equipment, generators and in our vehicle fleet.

As this was our company’s first systematic energy consumption inventory, we previously lacked an action plan or goals to reduce or mitigate this adverse impact. However, we are now aware and will monitor future consumption to better understand our dependence on these resources and ensure the best suggestions for improvements and solutions.

ENERGY CONSUMPTION WITHIN THE ORGANIZATION (MWH) [302-1]

GROUP OF PRECURSORS	PRECURSOR	TOTAL	%
Non-renewable fuels	Diesel	148.38	1.0%
	Gasoline	6,699.80	45.4%
Electricity purchased	National Interconnected System - SIN Brasil	1,401.89	9.5%
	Renewable electricity	6,504.03	44.1%
Total		14,754.10	100.0%

ENERGY CONSUMPTION OUTSIDE THE ORGANIZATION (MWH) [302-2]

GROUP OF PRECURSORS	PRECURSOR	TOTAL	%
Non-renewable fuels	Diesel	5,128.64	50.6%
	Gasoline	1,437.51	14.2%
	Aviation kerosene	262.45	2.6%
Inputs for construction	Concrete	3,297.88	32.6%
Total		10,126.49	100%



GHG emissions inventory 2023

[3-3; 305-1; 305-2; 305-3; 305-4; GLOBAL COMPACT P7, P8; SDG 13]

As part of our efforts to strategically manage our carbon emissions, we carried out our first GHG emissions inventory in 2023, covering scopes 1, 2 and 3, in accordance with the GHG Protocol methodology. In scope 1, we identified a total of 1,387.55 tCO₂e of emissions from direct sources within our organization. In scope 2, we recorded a total emission of 91 tCO₂e associated with the electricity purchased and consumed by the company. In scope 3, we identified a total emission of 3,354.30 tCO₂e associated with indirect activities, such as transportation, travel and suppliers, as shown in the following tables.

It is important to highlight that Órigo **has offset scope 2 emissions of the 2023 cycle with the retirement of 1,402 I-RECs** generated by its farms. We will continue to monitor and evaluate our GHG emissions, constantly looking for ways to reduce our environmental impact and contribute to a more sustainable future for generations to come.

ABSOLUTE GHG EMISSIONS (TCO₂E) BY SCOPE:

SCOPES	TOTALS	% SHARE
Scope 1	1,387.55	29%
Scope 2	91.00	2%
Scope 3	3,354.30	69%
Total	4,832.85	100%

EMISSIONS POR GÁS (TCO₂E):

SCOPES	CH ₄	CO ₂	N ₂ O	TOTAL	% SHARE
Scope 1	14.85	1,331.21	41.50	1,387.55	28.7%
Scope 2	0.15	90.77	0.08	91.00	1.9%
Scope 3	49.97	3,243.77	60.57	3,354.30	69.4%
Total	64.96	4,665.75	102.15	4,832.85	100.0%
% Share	1.34%	96.54%	2.11%		

Avoided GHG Emissions

[GLOBAL COMPACT P7, P8; SDG 11, 13]

Based on our work on renewable energy solutions and projects, which actively contribute to the decarbonization of the Brazilian electricity matrix, it is possible to measure the positive impact of our actions on climate change.

In our case, a study was developed by a consultancy specializing in the subject, which resulted in the indication of an international methodology¹⁰ to account for avoided CO₂ emissions in the atmosphere, addressing emission factors and their assigned weights, considering the specificities of the Brazilian energy scenario and the Distributed Generation business segment.

This is a metric based on a simple principle, where emissions are subtracted from a reference situation (carbon-based electrical energy, produced by other existing plants in the country) and the actual emissions from the solar energy project.

Consequently, the consultancy developed a customized calculation tool enabling us to autonomously calculate this indicator continuously. Since 2017, we have assertively measured this positive impact, resulting in over 312,000 tCO₂e avoided, with 135,000 tCO₂e avoided only in 2023 — an increase of 90% compared to the previous year.

Avoided Emissions

Greenhouse Gas Emissions Avoided

=

Baseline Scenario Emissions*

-

Project Emissions

*Baseline scenario stems from the carbon-based electricity situation.

over

312,000 tCO₂e avoided

with 135,000 tCO₂e avoided only in 2023

10 - ACM0002 version 21.0 of the United Nations Framework Convention on Climate Change or UNFCCC: Large-scale Consolidated Methodology - Grid-connected electricity generation from renewable sources.

Sustainable Products

[3-3 MATERIAL TOPIC: TRANSITION AND ENERGY EFFICIENCY | 417-1; GLOBAL COMPACT P7, P9; SDG 7, 11, 13, 17; 3-3; 417-1]

As part of our journey towards responsible carbon management, we also promote the decarbonization of companies and individuals, aligning with the global goal of achieving “net zero”, that is, the balance between GHG emissions produced and emissions removed from the atmosphere, resulting in carbon neutrality. This involves reducing GHG emissions as much as possible and offsetting remaining emissions through actions such as carbon sequestration or investments in renewable energy projects. To achieve this, we are focused on offering Sustainable Products, such as International Renewable Energy Certificates (I-RECs) and Carbon Credits (CERs).

Each I-REC (International Renewable Energy Certificate) represents 1 MWh of electrical energy generated by a renewable source and inserted into the National Interconnected System (SIN). This certificate formalizes and certifies the origination of energy from a renewable source, in this case, from our solar farms.

Since 2020, Órigo has been dedicated to this front, when we initially had five farms certified by the Totum Institute, representative of The International Tracking Standard Foundation: Founder of I-REC, no Brasil. In 2023, we decided to expand the commercialization of this product and certified 18 more farms within Órigo, resulting in a total of 23 certified farms and 7,848 I-RECs sold by the end of the year.

Due to the complexity of the current electrical matrix, many people are unable to trace the origin of the energy consumed. In this sense, I-REC stands out as a viable solution, as companies and individuals can purchase it according to their electricity consumption, neutralizing Scope 2 emissions, arising from the use of non-renewable sources of electrical energy. I-RECs are globally recognized and predominantly acquired by companies committed to sustainability.



There are 23 certified farms and 7,848 I-RECs sold in the year

In 2023, we achieved the status of being the first company in the Brazilian electrical sector authorized to trade I-RECs with the EKOenergy Ecolabel¹¹. This label, internationally recognized as a non-profit eco-label, certifies the authenticity of the renewable energy credits purchased. Furthermore, the EKOenergy Seal directs resources and supports projects that combat energy poverty, preserve biodiversity and promote the transition to a fully renewable energy matrix, aligning with additional sustainability criteria.

At the same time, we also started to sell Carbon Credits (CERs). Unlike I-RECs, carbon credits are used to offset GHG emissions that could not be avoided, covering in addition to Scope 2, Scopes 1 (direct emissions) and 3 (indirect emissions).

Carbon credits represent a virtual currency generated for each ton of carbon avoided

or captured in the atmosphere, originating from certified sustainable processes. In 2023, we certified 3 farms for the generation of these credits, using the methodology of the startup JUNDU, a platform that certifies and sells carbon credits to invest in various projects that promote the transition to a low-carbon economy. During 2023, the 5,153 carbon credits generated by these three certified farms were sold to Grupo Soma, the largest fashion conglomerate in Brazil.

Furthermore, it is worth highlighting that the management of the Sustainable Products front is led by Órigo's ESG area, which has the experience and control of inventory for commercialization, offering personalized proposals to meet the needs of each customer and reinforcing our commitment to sustainability. [3-3]

 **To learn more, visit:**
<https://origoenergia.com.br/produtos-sustentaveis>

11 - More information is available at: <https://www.ekoenergy.org/buying-ekoenergy/licenses/>

Órigo's Papagaios Solar Farm



Waste Management

[3-3; 306-1; 306-3; 306-5; 413-1]

To establish proper management of waste generated during the construction and operation phases of solar farms, we have structured operational controls through Órigo's ESMS. This includes monitoring and reaffirming the importance of using more efficient and environmentally friendly waste management technologies.

Throughout 2023, we were able to track and manage information about solar panel waste. Therefore, we generated and disposed of 4.8 tons of solar panels (both electronic and non-hazardous, according to current Brazilian legislation), which were sent for recycling. [306-3; 306-5]

Regarding end-of-life solar panels, we are structuring a decommissioning plan for 2024 with the support of an external consultancy. This plan will guide the correct disposal procedures for solar panels (end-of-life or damaged) and other components from solar farm demobilization, ensuring compliance with current legislation and best environmental practices. [306-1]





Social Performance

[3-3 MATERIAL TOPIC: HUMAN CAPITAL DEVELOPMENT; 413-1; GLOBAL COMPACT P1, P6; SDG 11, 17]

Caring for our society is a focal point of our work. Topics such as human rights and occupational health and safety practices are part of this care, in addition to, of course, the respect for the communities surrounding our projects. Rising against any form of discrimination and harassment and acting in favor of diversity, equity and inclusion is an essential part of our social activities.

The commitment to our employees, customers, shareholders, communities and suppliers guarantees a relationship of trust that reinforces an organizational culture focused on social responsibility at all levels. Furthermore, we seek to structure engagement with local communities, always considering their culture, needs and concerns, and establish-

ing partnerships with local organizations to promote initiatives that are beneficial to both parties.

Even with a low social-environmental impact associated with our activities, in addition to our direct contribution to achieving UN SDGs 7, 11, 13 and 17, socio-environmental risks related to our activities must always be mapped and addressed.

Órigo's Human Resources Policy is based on recognizing the value and potential of each employee, aiming to promote an inclusive, transparent work environment oriented towards professional and personal development. We seek to attract and retain talent committed to our mission and values, providing opportunities for growth and continuous training. Furthermore, we invest in well-being and quality of life programs, encouraging the physical and mental health of our employees. We value diversity and equal opportunities, promoting a safe, respectful and collaborative work environment for all our employees.

Origo Team¹²

[3-3 MATERIAL TOPIC: HUMAN CAPITAL DEVELOPMENT; 401-1; GLOBAL COMPACT P1-P6; ODS 11 E 17]

We uphold transparent and equitable internal policies¹³ and propose ethical monitoring of our supply chain, promoting a culture of diversity, equity, and inclusion. We maintain a constructive dialogue in labor relations and review and reformulate our labor practices, our employee’s development plans, as well as the hiring, dismissal and performance evaluation processes whenever necessary¹⁴.

We seek to promote a healthy, inclusive and productive work environment, where individual talents are valued and consistently developed. In this sense, exit interviews provide valuable feedback for identifying areas for improvement and making adjustments to Human Resources practices.

We recognize that clear communication of the guidelines that govern the organization is essential both for the success and well-being of employees and for the achievement of organizational objectives. Therefore, we are increasingly taking care of this aspect through an extensive On Boarding Process and a continuous variety of training on company policies and procedures and other internal communication tools.

The Structured Feedback Process, combined with efficient Internal Communication, has helped us identify and value our talents within the Development Plan. We ended 2023 with a total of 792 employees, including interns and apprentices.

TOTAL EMPLOYEES [2-7; 3-3; 405-2]

EMPLOYEES	TOTAL	%
Female	350	45.8%
Male	415	54.2%
Grand total	765	100.0%

TOTAL WORKERS [2-8; 3-3; 405-2]

NON-EMPLOYED WORKERS	TOTAL	%
Intern	1	0.04%
Young apprentice	26	96.36%
Grand total	27	100.0%

12 - All data was extracted from the payroll system for December 2023.

13 - Human Resources Policy, Young Apprentice Hiring Policy, People with Disabilities Hiring Policy, Disciplinary Measures Policy, Compensation Policy, Hiring Standard Operating Procedure, Dismissal Standard Operating Procedure, Structured Feedback Standard Operating Procedure.

14 - All formal procedures relating to HR initiatives are accessible to employees via document management software.



EMPLOYEES BY FUNCTIONAL CATEGORY AND GENDER [3-3; 405-1; 405-2]¹⁶

EMPLOYEES BY FUNCTIONAL CATEGORY AND GENDER	2023			
	TOTAL MALE	TOTAL FEMALE	% MALE	% FEMALE
C-Level & Senior Management	11	4	73.3%	26.7%
Leadership	76	51	59.8%	40.2%
Employees	328	295	52.6%	47.4%
Total	415	350	54.2%	45.8%

Women occupy 27% of senior management positions, 40% of management positions and 47% of other positions. It is worth noting that the proportion salary between genders remains with great equity, as shown in the table.

Regarding gender pay equity, it is important to note that it is calculated in accordance with Federal Law 14,611/2023¹⁵. Disparities in pay presented in the table are primarily due to a higher representation of men in positions with higher salaries; there is no gender-based pay gap within the same role or function. To address this issue, our HR area has action plans focused on recruitment and selection (mandatory inclusion of female candidates and affirmative action positions) and talent development initiatives (programs for internal employees and DE&I initiatives). [2-7; 2-8; 3-3]

EMPLOYEES BY FUNCTIONAL CATEGORY AND AGE GROUP [401-2; 405-1]

EMPLOYEES BY FUNCTIONAL CATEGORY AND AGE GROUP	2023					
	UNDER 25 YEARS OLD	FROM 25 TO 50 YEARS OLD	OVER 50 YEARS OLD	% UNDER 25 YEARS OLD	% FROM 25 TO 50 YEARS OLD	% OVER 50 YEARS OLD
C-Level & Senior Management	0	14	1	0.0%	1.8%	0.1%
Leadership	0	124	3	0.0%	16.2%	0.4%
Employees	47	547	29	6.1%	71.5%	3.8%
Total	47	685	33	6.1%	89.5%	4.4%

PROPORTION BETWEEN THE BASE SALARY AND COMPENSATION RECEIVED BY WOMEN AND THOSE RECEIVED BY MEN [401-2; 405-2]

PROPORTION BETWEEN BASE SALARY AND COMPENSATION BETWEEN WOMEN AND MEN BY EMPLOYEE CATEGORY*	2023	
	% FEMALE	% MALE
C-Level & Senior Management	87.80%	113.90%
Leadership	94.33%	106.23%
Employees	86.04%	116.23%

15 - Federal Equal Pay Act, available at: https://www.planalto.gov.br/ccivil_03/_ato2023-2026/2023/lei/L14611.htm

16 - In the indicator 405-1, workers (interns and apprentices) were not considered.

* The formula for the calculation above: average pay for women divided by average pay for men.



Benefits

[401-2; 401-3; 3-3; 404-1; 405-1; GLOBAL COMPACT P3]

Attentive to good market practices and seeking to provide well-being for our entire team, we offer the following benefits:

- **Transportation vouchers**
- **Meal vouchers**
- **Physical activity allowance (Gympass)**
- **Dental plan***
- **Health plan***
- **Payroll loan***
- **Life insurance**
- **Flexible working hours**
- **Hybrid work****
- **Extension of maternity and paternity leaves**
- **Educational Partnership;**
- **Training Programs;**
- **ESG education with support from the Global Academy Compact**

* Does not include contracts for apprentices and interns.

** Does not include contracts for apprentices.

Maternity/paternityleave

[3-3; 401-3; 403-2]

We adopted extended leave, lasting six months for our employees, in the case of maternity and 20 days for paternity. It also applies to employees who choose to adopt children. At Órigo, we understand that an equitable choice of gender and diversity

for maternity/paternity leave contributes to increasing bonds with employees and has a positive influence on both women and men taking advantage of their leave without compromising their professional performance and career.

MATERNITY/ PATERNITY LEAVE	2023	
	FEMALE	MALE
People eligible for leave	350	415
People who went on leave	13	5
People returning from leave*	10	5

* Three employees remained on leave at the end of 2023 and are expected to return in 2024.

Trainings

[3-3; 403-1; 403-2; 404-1; 410-1]

Recognizing the importance of supporting the development of our employees and disseminating our guidelines, practices and business goals, we maintain an agenda full of training relevant to different areas of the company. In 2023, we of-

fered a total of 8,045 hours of internal training, corresponding to an average of 10.52 hours of training per employee, with the commercial and after-sales approach being the most frequent topics.





Health and Safety

[3-3; 403-1; 403-2; 403-5; 403-7; 410-1]

We implement policies and practices that guarantee a safe and healthy work environment, with the aim of developing a safety culture and preventing the occurrence of accidents. To this end, we have an Occupational Health and Safety System, which encompasses all our own and outsourced employees and provides the basis for the company’s occupational risk management system and its continuous improvement. Our work in this regard meets legal requirements¹⁷ and follows the socio-environmental performance guidelines of IFC’s PS2, which establish standards for the management of socio-environmental risks.

We direct efforts to these procedures, as our activity requires us to maintain con-

stant initiatives to prevent accidents, as well as clear plans for emergencies. After all, during construction work it is possible for accidents with the potential for significant injury to occur and during operation accidents may occur due to interaction with electricity, while commercial activities carry the risk of traffic accidents.

Our health and safety guidelines are structured in accordance with legal requirements and national¹⁸ and international standards, formalized in the following documents: Occupational Health and Safety Policy; Operational and Occupational Safety Procedures; Emergency Response Plan; Risk Management Program and Occupational Health Medical Control Program.

Construction team working for Órigo Energia



¹⁷ - Specifically, the Regulatory Standard (NR) 01 of the Ministry of Labor
¹⁸ - NR 1, 5, 6, 10, 12, 18, 20 and 35

The Risk Management Program (PGR), structured by our Occupational Health and Safety – OSH area through the indicators of the Official Risk Index, provides for detailed analysis of data that highlights the dangers of each activity and the risks generated to workers. Based on the notes, administrative, engineering and technological measures are proposed for collective and individual protection. Furthermore, the Work Incident Investigation Committee monitors all types of occurrences.

Audits, inspections and technical training in health and safety are carried out continuously to improve and evaluate the performance of employees and suppliers in terms of safety, with preventive and corrective monitoring actions and monitoring of action plans. [3-3; 403-1; 403-2; 403-5]

In compliance with regulatory standards, we have an Internal Accident Prevention Commission (CIPA) and, in 2023, we held our first Internal Work Accident Preven-

tion Week (SIPAT). Such initiatives are important to promote the health, safety and well-being of employees. CIPA works to prevent work-related accidents and illnesses, while SIPAT is a week dedicated to awareness and education about safety at work. Both contribute to reducing accidents, increasing productivity and demonstrating the company’s commitment to people’s well-being. [403-7]

Our CIPA is made up of 56 employees, nominated and elected by employees, and formal health and safety committees hold monthly meetings with all leadership. All relevant documents, such as equipment specifications, application manual, drawings, technical and safety procedures and standards, are made available on an internal platform for the entire team. Furthermore, relevant safety information is transmitted to employees through CIPA and committee meetings, Safety Dialogues, periodic meetings with immediate leadership, training and via internal communications.



1ST INTERNAL WORK ACCIDENT PREVENTION WEEK (SIPAT)

In our 1st Internal Week for the Prevention of Accidents at Work (SIPAT), we explored topics such as ergonomics, traffic safety, mental health and prevention of Blue November, through lives and special moments, such as workplace gymnastics and relaxation sessions.



Construction team working for Órigo Energia

In our 1st Internal Work Accident Prevention Week (SIPAT), we explored topics such as ergonomics, traffic safety, mental health and Blue November prevention, through lives and special moments, such as workplace gymnastics and relaxation sessions.

Outsourced companies working in the field also receive our Health and Safety policy so that they are aware of our procedures and guidelines and, thus, can mitigate the risk of workplace accidents.

For each solar farm project, an Emergency Response Plan (PAE) is created, which includes emergency simulations to train in-house and outsourced employees according to the scenarios of the main

mapped risks. The Stakeholder Management and Engagement Program, which is in the implementation phase, will also support the company in communicating the PAE to the communities.

Workers are technically trained to carry out the Preliminary Risk Analysis – APR, a mandatory document in all activities with the aim of reporting hazards/risks and their control measures. Faced with the imminence of a serious risk, employees may refuse to carry out a certain task, preserving their life. When exercising the right to refuse, the professional has the guarantee that there will be no exposure to risk situations without effective control, especially those with the greatest potential to harm the integrity of employees. [403-5]



Main OHS actions carried out in 2023

[3-3; 403-1; 403-2; 403-5; 403-7]



Implementation of the Risk Indicator - IRO, an important metric so that we can identify the degree of risk of operations, based on inspections carried out by Órigo's OSH area in field activities, with the aim of identifying and acting preventively against unsafe conditions and acts identified;



Implementation of Risk Management Programs and Occupational Health Medical Control Programs for all offices;



Implementation of OSH audits and performance assessment at outsourced companies;



Implementation of Hazard Analysis and Opinion for activities with exposure, a process inserted into operational routines to adapt the perception of additional hazard;



Implementation of Daily Security Dialogue – DDS for all operational activities;



Implementation of integration in OSH topics for own company and outsourced employees, before starting their activities, to disseminate Órigo's health and safety culture;



Implementation of methodology for investigating accidental events, control, communication and action plans.

Safety Committee

[3-3; 403-1; 403-2; 403-5; 403-7; 403-9]

Created in 2023, the Committee aims to disseminate health and safety topics for operational leadership, as well as defining actions for relevant topics and Occupational Health and Safety management processes for operational activities.

Committee meetings take place monthly, where audit diagnoses, ongoing actions, performance indicators, incidents, Health and Safety campaigns, among other relevant topics, are discussed.

Health and Safety Training

[3-3; 401-3; 403-5; 403-9]

All new hires are trained in health and safety, in accordance with our guidelines and industry standards. In 2023, the internalization of solar farm operations began, which led to a large increase in hiring and, therefore, new training, as shown in the following tables. We technically trained more than 230 professionals in operational standards during the year, developed more than 40 operational and safety procedures and also updated the Health and Safety Policy with the definition of guidelines for outsourced companies that were included in contracts with third parties.

To guarantee the management of training and its governance, in 2023, the work au-

thorization and individual access card was implemented, containing all training information with the signature of the person responsible for the employee.

REGULATORY STANDARDS TRAINING IN 2023 [3-3; 403-5]

EMPLOYEES TRAINED IN OSH	2023
OSH integration	108
NRs (1, 5, 6, 10, 12, 18, 20 and 35)	234
Inspection Agents	25
Emergency Plan*	90
Total	457

* includes third parties



As a result of all these initiatives, we are proud to share that we have never had fatal or disabling accidents in Órigo's entire history

ACCIDENTS IN 2023 [3-3; 403-9]

WORK ACCIDENTS	2023	
	OWN EMPLOYEES	THIRD PARTY EMPLOYEES
Total number of work accidents with serious consequences	0	0
Total number of mandatory reporting accidents at work	4	4
Total number of deaths resulting from work accidents	0	0
Total number of commuting accidents	3	0
Typical total number of accidents	1	4
Total number of days lost	5	135





Diversity, Equity & Inclusion

[3-3 MATERIAL TOPIC: HUMAN CAPITAL DEVELOPMENT; GLOBAL COMPACT P1, P2, P6; SDG 5, 17]

We promote an organizational culture of diversity and inclusion, recognizing and valuing the multiplicity of perspectives and experiences among our employees. With a focus on diversity, we seek to extend our practices to our value chain and surrounding communities, ensuring an inclusive and accessible experience at any point of contact, in addition to increasing the representation of minority groups, attracting and developing talent without discrimination.

In 2023, we started the Diversity, Equity and Inclusion (DE&I) Program, with the purpose of fostering an inclusive, innovative and representative culture.

A Working Group formed with volunteer employees was established to support the construction and implementation of engagement actions across the company, taking advantage of the experience and diverse perspectives of our team.

Internally, we seek to increase the representation of underrepresented groups, such as women, blacks, browns and indigenous people, people with disabilities, and member of the LGBTI+ community, and are in the process of collecting data to define goals and revise processes. The data regarding the diversity of the company needs to be refined considering the sensibility of the information.

Externally, we seek to provide an inclusive and accessible experience for customers and extend inclusive practices to the value chain and the communities surrounding our activities.

The program promoted during the year live online events and lectures to disseminate the diversity culture throughout the company, addressing topics such as Pride

Month, which featured the participation of Maite Schneider, from TransEmpregos¹⁹, discussing the importance of diversity for the culture of innovation. In addition, other actions were taken, such as the inclusion of contractual clauses on non-discrimination for suppliers and the commitment to promoting diversity and non-discrimination through HR, ESG, Code of Conduct and Integrity Program policies.

Increasing the level of engagement of all employees, especially those in leadership positions, with the theme is also a challenge that will be addressed by the program. In 2023, a communication campaign began in partnership with the Internal Marketing team that resulted in the #ÉCOMVOCÊ campaign, which aims to call all company employees to action, as we understand that it's with collect and individual conscientization and action that diversity happens. Communications are designed to teach people about diversity and make them aware of unconscious bias and behaviors that block the expansion of diversity in the company.





Volunteering

[SDG 11, 17]

In 2023, we started our Volunteer Program, with the aim of expanding our contributions to projects with significant social impact. Throughout the year, we involved our employees in two initiatives, the July Solidarity campaign and the End of Year Volunteer Action.

In the first initiative, 12 employees acted as ambassadors in São Paulo, Campinas and Belo Horizonte, collecting clothes and shoes in good condition, donated by all employees in the three regions. The ambassadors were responsible for sorting and organizing donations, resulting in the collection of 360 items. These items were allocated to three non-profit social

institutions, namely: Pão do Povo da Rua in São Paulo, SOS Rua in Campinas, and Serviço Social Autônomo (SERVAS) in Belo Horizonte, benefiting people in socially vulnerable situations during the winter.

And at the end of 2023, we launched the End of Year Volunteer Action, with the aim of collecting gifts for elderly people living in nursing homes. With the participation of 13 employee ambassadors, we were able to benefit 122 elderly people, providing moments of joy and sharing a little time with them. In addition to the gifts, we also collected basic hygiene and food items, contributing to the structure of nursing homes.

In São Paulo, we support Casa Madre Teodora dos Idosos, in Belo Horizonte, Lar dos Idosos Santa Rita de Cássia and Lar São Vicente de Paulo, in Campinas. In 2024, we intend to further strengthen our Volunteer Program, expanding our positive impact on the community, as we believe that together we are capable of inspiring significant changes.



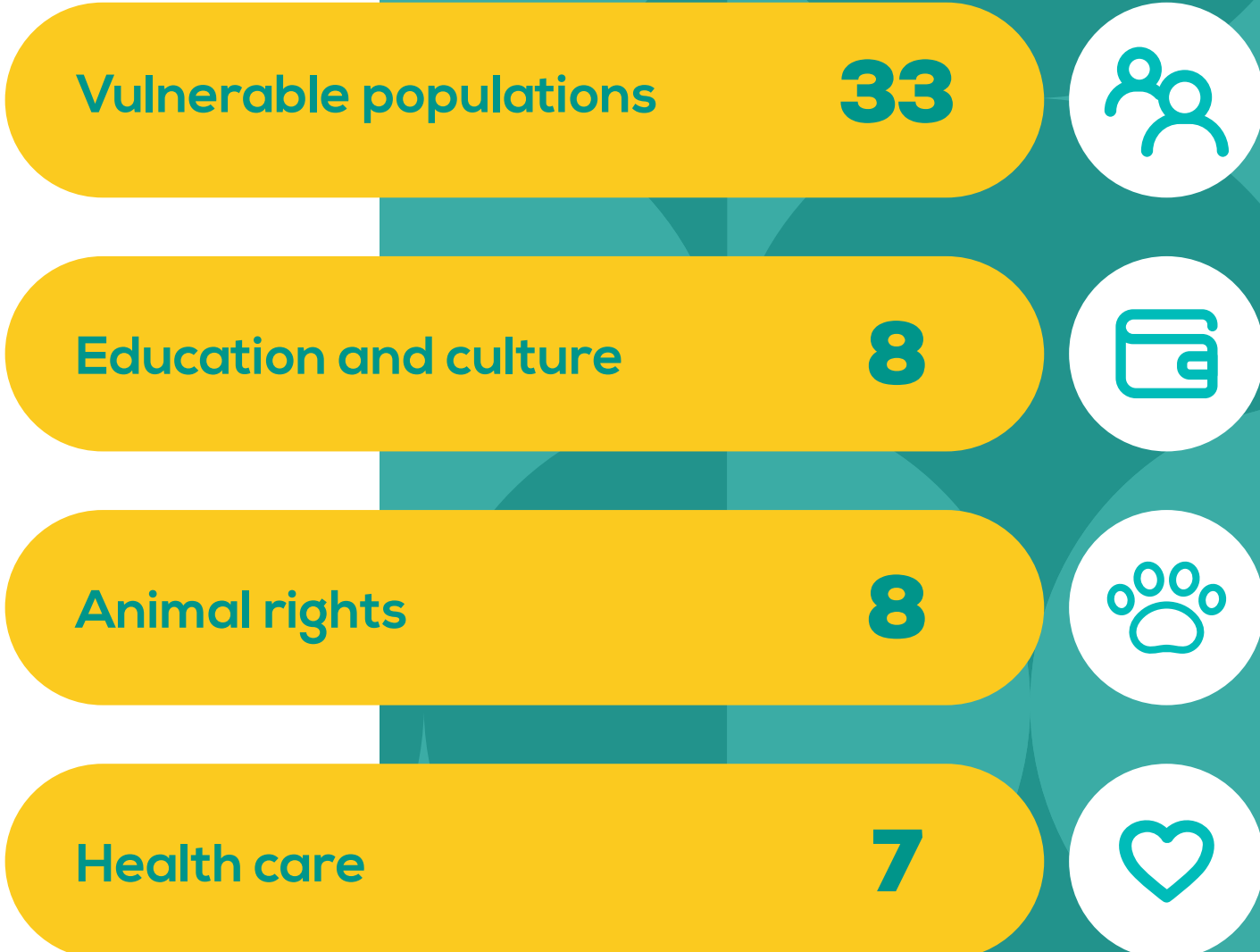
Órigo Social

[SDG 11, 17]

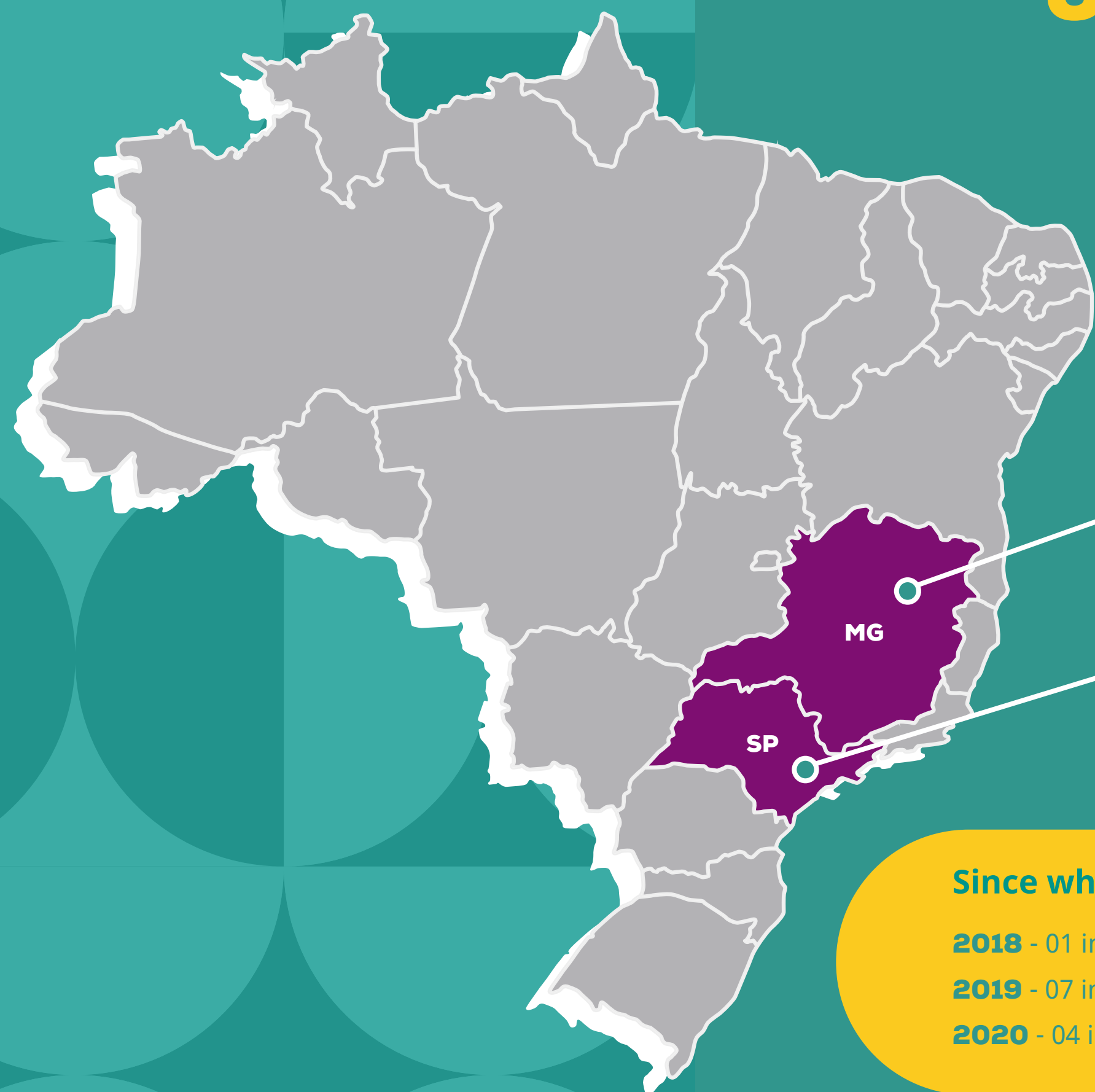
One of the company’s main socially focused programs directs of shares that originate energy credits donations to non-profit institutions in the regions served by Órigo. The Órigo Social Program was created in 2017 and is committed to sponsoring at least one consumption unit of a non-profit social institution for each solar farm connected to the local concessionaire’s network, even if the Farm is managed by an associated third party.

Our main challenge during the year was to find eligible social institutions and new strategies of communicating this initiative to our customers and the society will be amplified in 2024.

Since its inception, **56 institutions have benefited** from solar farm shares donations, generating over **937,000 kWh in energy credits** and saving more **than R\$ 1 million.**



Órigo Social Program

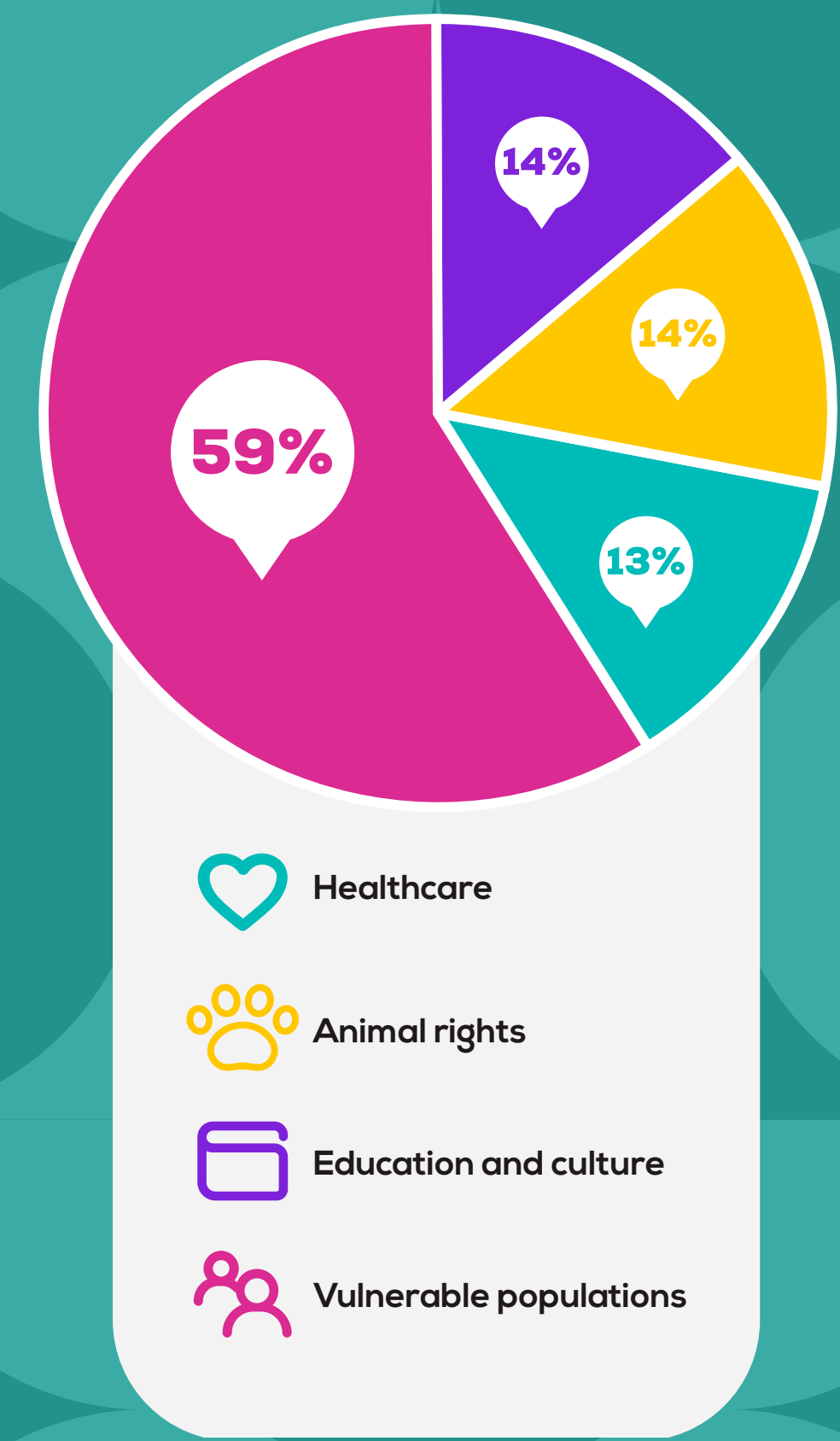


53 non-profit social institutions benefited

3 non-profit social institutions benefited

Since when the 56 benefited?

2018 - 01 institution	2021 - 05 institutions
2019 - 07 institutions	2022 - 16 institutions
2020 - 04 institutions	2023 - 23 institutions (newest)



1 With the creation of the ESG area in 2022, donation contracts began to have a 36-month fidelity/validity.

GRI Content Summary

Statement of use

Órigo has reported the information cited in this GRI content index for the period from January 1st to December 31st, 2023, with reference to the GRI Standards.

GRI 1 used

GRI 1: Foundation 2021

STANDARD GRI	DISCLOSURE	COMMENTS/OMISSIONS	UN GLOBAL COMPACT	PAGE
DISCLOSURES GERAIS				
GRI 2: General Disclosures 2021	2-1 Organizational details			8, 10, 13
	2-2 Entities included in the organization’s sustainability reporting	EBES Sistema de Energia S.A. and Órigo Serviços S.A.,		
	2-3 Reporting period, frequency and contact point	Period from January 1st to December 31st, 2023.		8
	2-4 Restatements of information	In the current reporting period, there have been no restatements.		
	2-5 External assurance	There was no external verification for this publication.		
	2-6 Activities, value chain and other business relationships			10, 11, 12, 13, 35, 37
	2-7 Employees			54
	2-8 Workers who are not employees			54
	2-9 Governance structure and composition			15, 16, 17, 18, 19
	2-10 Nomination and selection of the highest governance body			16
	2-11 Chair of the highest governance body			16
	2-12 Role of the highest governance body in overseeing the management of impacts			16, 19

STANDARD GRI	DISCLOSURE	COMMENTS/OMISSIONS	UN GLOBAL COMPACT	PAGE
GRI 2: General Disclosures 2021	2-13 Delegation of responsibility for managing impacts	The Board of Directors and/or its Advisory Committee did not delegate responsibilities internally.		
	2-14 Role of the highest governance body in sustainability reporting			17
	2-15 Conflicts of interest	<p>Órigo is concerned with ensuring integrity and transparency in the company's operations. Therefore, it is crucial to guide all employees and interested parties who interact with the company on the correct conduct to guarantee an impartial relationship, always aiming for the benefit of Órigo.</p> <p>Órigo's Code of Conduct defines a conflict of interest as arising when personal interests clash with the company's interests in decision-making. This type of conflict may arise in business relationships that oppose Órigo's interests.</p> <p>Compliance acts in a preventive and investigative manner, guiding employees and all parties that interact with the company through the Code of Conduct. This includes training and recurring communications with guidance on the topic, providing examples of attitudes and situations characterized as conflicts of interest, and offering advice on how to proceed in these cases.</p>	P10	23, 24
	2-16 Communication of critical concerns	Interlocution with the board of directors is carried out by the company's CEO in quarterly meetings and/or through a corporate governance platform. The legal department also engages in regular communication, addressing specific legal topics.		17, 18, 19
	2-17 Collective knowledge of the highest governance body			16, 17, 19
	2-18 Evaluation of the performance of the highest governance body	Currently, the Board of Directors does not have a formalized evaluation process.		
	2-19 Remuneration policies	Confidential information for the company.		
	2-20 Process to determine remuneration	Confidential information for the company.		
	2-21 Annual total compensation ratio	Confidential information for the company.		

STANDARD GRI	DISCLOSURE	COMMENTS/OMISSIONS	UN GLOBAL COMPACT	PAGE
GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy			4, 28
	2-23 Policy commitments		P10	20, 21
	2-24 Embedding policy commitments		P1, P8, P10	31, 32, 33
	2-25 Processes to remediate negative impacts			22, 23, 24, 25
	2-26 Mechanisms for seeking advice and raising concerns			22, 23, 24, 25
	2-27 Compliance with laws and regulations	From January 1, 2023, to December 31, 2023, the company received one (01) notice of infraction with imposition of a fine in the amount of R\$19,007.40 related to poor soil conservation at Fazenda Novo Horizonte do Sul/MS. All appropriate measures were taken, and IMASUL certified the company's regularity on December 8, 2023, archiving the civil investigation.	P1, P10	
	2-28 Membership associations	Information is not available for the current reporting cycle and will be revisited in the next publication.		
	2-29 Approach to stakeholder engagement			22
2-30 Collective bargaining agreements	Information is not available for the current reporting cycle and will be revisited in the next publication.			
REPORTING PRACTICES				
GRI 3: Material Topics 2021	3-1 Process to determine material topics		P1-10	8, 9
	3-2 List of material topics		P1-10	9
	3-3 Management of material topics	It is indicated in the chapters and throughout the text.	P1-10	15, 16, 17, 23, 24, 25, 26, 27, 28, 30, 31, 32, 33, 34, 40, 41, 43, 44, 45, 46, 47, 48, 50, 51, 52, 53, 54, 56, 57, 58, 59, 61, 62, 63, 64

STANDARD GRI	DISCLOSURE	COMMENTS/OMISSIONS	UN GLOBAL COMPACT	PAGE
MATERIAL TOPICS				
INDIRECT ECONOMIC IMPACTS				
GRI 203: Indirect Economic Impacts 2016	3-3 Management of material topics			33, 34
	203-2 Significant indirect economic impacts			33, 34
ANTI-CORRUPTION				
GRI 205: Anti-corruption 2016	3-3 Management of material topics		P10	25
	205-3 Confirmed incidents of corruption and actions taken	We have had no confirmed cases of corruption within the company.	P10	25
ENVIRONMENT				
ENERGY				
GRI 302: Energy 2016	3-3 Management of material topics			47
	302-1 Energy consumption within the organization			47
GRI 303: Água 2018	303-5: Consumo de água		P8	47
BIODIVERSITY				
GRI 304: Biodiversity 2016	3-3: Management of material topics		P7, P8	44, 45, 46
	304-1: Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Confidential information for the company.	P7, P8	
	304-2: Significant impacts of activities, products and services on biodiversity		P7, P8	44, 45

STANDARD GRI	DISCLOSURE	COMMENTS/OMISSIONS	UN GLOBAL COMPACT	PAGE
GRI 304: Biodiversity 2016	304-3: Habitats protected or restored		P8	44, 45
EMISSIONS				
GRI 305: Emissions 2016	3-3 Management of material topics		P7-P9	47, 48, 49, 50
	305-1 Direct (Scope 1) GHG emissions		P7-P8	47, 48
	305-2 Energy indirect (Scope 2) GHG emissions		P7-P8	47, 48
	305-3 Other indirect (Scope 3) GHG emissions		P7-P8	47, 48
	305-5 Reduction of GHG emissions		P7-P9	48
WASTE				
GRI 306: Waste 2020	3-3 Management of material topics		P7-P8	52
	306-1 Waste generation and significant waste-related impacts	We have produced 4.8 tons of waste.	P7-P8	52
	306-3 Waste generated	In 2023, we generated and allocated 4.8 tons of solar panels (electronic class II, as per current legislation) for recycling. This document and data management was conducted in the Waste Transport Manifest Control System (MTR) of the government of the state of Minas Gerais, which contains the MTRs and Final Destination Certificates (CDFs) related to these destinations.		52
	306-5 Waste directed to disposal		P8	52
SOCIAL				
EMPLOYMENT				
GRI 401: Employment 2016	3-3 Management of material topics			54, 55, 56, 57, 58, 59
	401-1 New employee hires and employee turnover			54, 55

STANDARD GRI	DISCLOSURE	COMMENTS/OMISSIONS	UN GLOBAL COMPACT	PAGE
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees		P3	55, 56, 58
	401-3 Parental leave		P3	56, 57, 59
OCCUPATIONAL HEALTH AND SAFETY				
GRI 403: Occupational Health and Safety 2018	3-3 Management of material topics		P1-P2	57, 58, 59, 60, 61, 62, 64, 65
	403-1 Occupational health and safety management system		P1-P2	57, 58, 59, 61, 62
	403-2 Hazard identification, risk assessment, and incident investigation		P1-P2	57, 58, 59, 60, 61, 62, 64
	403-5 Worker training on occupational health and safety			58, 59, 60, 61, 62, 64, 65
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		P1-P2	58, 59, 61, 62, 64
	403-9 Work-related injuries			62, 63, 65
TRAINING AND EDUCATION				
GRI 404: Training and Education 2016	3-3 Management of material topics		P1-P2	56, 57
	404-1 Average hours of training per year per employee		P1-P2	56, 57
DIVERSITY AND EQUAL OPPORTUNITY				
GRI 405: Diversity and Equal Opportunity 2016	3-3 Management of material topics		P1-P2, P6	54, 55, 56
	405-1 Diversity of governance bodies and employees		P1-P2, P6	55, 56

STANDARD GRI	DISCLOSURE	COMMENTS/OMISSIONS	UN GLOBAL COMPACT	PAGE
GRI 405: Diversity and Equal Opportunity 2016	405-2 Ratio of basic salary and remuneration of women to men		P1-P2, P6	54, 55
NON-DISCRIMINATION				
GRI 406: Non-discrimination 2016	3-3 Management of material topics		P1-P2, P6	64, 65
	406-1 Incidents of discrimination and corrective actions taken	We had no confirmed cases of Discrimination within the Company	P1-P2, P6	
SAFETY PRACTICES				
GRI 410: Safety Practices 2016	3-3: Gestão dos temas materiais		P1-P2, P10	57, 58
	410-1: Security personnel trained in human rights policies or procedures		P1-P2, P10	57, 58
LOCAL COMMUNITIES				
GRI 413: Local Communities 2016	3-3 Management of material topics		P1-P2	30, 31, 32, 52, 53
	413-1 Operations with local community engagement, impact assessments, and development programs		P1-P2	30, 31, 32, 52, 53
	413-2 Operations with significant actual and potential negative impacts on local communities		P1-P2	30, 31, 32
SUPPLIER SOCIAL ASSESSMENT				
GRI 414: Supplier Social Assessment 2016	3-3 Management of material topics		P1-P2	41, 42, 43
	414-1 New suppliers that were screened using social criteria		P1-P2-P4-P5	41, 42, 43

STANDARD GRI	DISCLOSURE	COMMENTS/OMISSIONS	UN GLOBAL COMPACT	PAGE
MARKETING AND LABELING				
GRI 417: Marketing and Labeling 2016	3-3 Management of material topics			50, 51
	417-1 Requirements for product and service information and labeling			50, 51
CUSTOMER PRIVACY				
GRI 418: Customer Privacy 2016	3-3 Management of material topics		P10	39, 40
	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	No complaints regarding privacy violations were identified.	P10	



Contribution to UN 2030 Agenda

Many of our activities, as described in this report, are directly linked to the UN 2030 Agenda, contributing to the following SDGs:

SDG 5: Social activities, such as the DE&I Program, Órigo Social and expansion of maternity leave benefits;

SDG 7: Working on the challenge of energy transition, with the generation of renewable energy from solar sources and biogas, and commercialization of credits for this generated energy;

SDG 11: Social action, such as DE&I Program, Social Organization; and environmental action, with socio-environmental assessment for growth/expansion, compliance with environmental legislation and applicable licenses, Voluntary Revegetation Program, and strategic carbon management;

SDG 13: Environmental action in strategic carbon management, by accounting for avoided carbon emissions into the atmosphere, calculating GHG emissions from the company's activities, and offering sustainable products that support stakeholders on their decarbonization journeys.

SDG 17: Risk management, compliance, transparent processes, and corporate governance structuring.



Credits

2-1

GENERAL COORDINATION OF THE PROJECT
ESG & ÓRIGO'S BRAND OFFICE

WRITTING
ANA LÚCIA BERNDT AND ORIGO'S ESG TEAM

GRAPHIC DESIGN AND LAYOUT
KITE ONLINE

TRANSLATION
ASSURANCE TRADUÇÕES CONTÁBEIS

PHOTOGRAPHS
ÓRIGO ENERGIA COLLECTION + IMAGE BANK