

# ESG Disclosures Supplement 2022







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# About **this supplement** GRI 2-3, 2-5

This supplement reports on the standards and indicators of the 2021 Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB), and follows the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD) issued by the Financial Stability Board. GRI is an international organization that has been assisting companies, governments and institutions in communicating and disclosing the impact of their activities and operations in the sustainable sector with the highest level of transparency. Its guidelines are the most widely used in the world for sustainability reporting.

Eneva has been publishing its sustainability report every year since 2019. Regarding 2022, the company has decided to split the document into two parts, publishing a Report showcasing both financial and non-financial matters to stakeholders, following the methodology of Integrated Reporting, and this ESG Disclosures Supplement, which includes GRI, SASB, and TCFD content. Both cover the period January 01 to December 31, 2022. This Report includes a brief presentation about the Company and its materiality matrix, its contents, highlights, and data divided into each of the ESG pillars: **Environmental**, **Social** and **Governance**.

The information provided in this report was compiled with the contribution of key areas within the Company and was formally revised and approved by the Executive Board and Board of Directors, which were involved in all stages, including its disclosure. The indicators were externally assured by KPMG Auditores Independentes, specialized in integrated reporting in line with Securities and Exchange Commission of Brazil (CVM) recommendations. The Greenhouse Gas (GHG) Emissions inventory data were assured by SGS Brasil in accordance with the framework outlined by the Brazilian GHG Protocol Program and ISO 14064-1:2018. Please see the Assurance Letter issued by the independent auditors on page 81.



**Queries should be  
submitted to**

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# About **Eneva**

**GRI 2-1, 2-2**

Eneva is one of the largest integrated energy operators, involved in activities ranging from natural gas exploration and production to providing energy solutions. It is a pioneer in the development and operation of the Reservoir-to-Wire (R2W) model in Brazil and was the first private company in the country to have integrated operations in the energy sector. With its headquarters in Rio de Janeiro city, Eneva is a publicly traded company listed since 2007 on the Novo Mercado of B3 S.A. - Brasil, Bolsa, Balcão (the Brazilian Stock Exchange) under the symbol ENEV3.

The Company's assets are distributed across the states of Maranhão, Ceará, Amazonas, Roraima, Bahia, Sergipe, Mato Grosso do Sul and Goiás. It also has administrative and trading offices in Rio de Janeiro and São Paulo, respectively. All operations were equally covered by the content of this Report, including financial statements, without any discrepancy in treatment, and were analyzed according to the Company's metrics.



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# Contracted capacity <sup>EU1</sup>

In 2022, there was a significant increase in the company's total contracted installed capacity compared to the previous year. This was achieved by:

- > Completing the incorporation of Focus Energia Holding Participações S.A., including the addition of the ongoing solar venture Parque Solar Futura 1;
- > Acquiring 100% of the shares of CGTF - Central Geradora Termelétrica Fortaleza S.A., and consequently adding the operating power plant, TPP Fortaleza, to the portfolio;
- > Acquiring 100% of the shares of Celse - Centrais Elétricas do Sergipe S.A., consequently including the operative power plant Porto de Sergipe I;
- > Success in the second Reserve Auction for energy capacity held by Aneel, with the addition of installed capacity of the contracted thermal venture TPP Azulão II.

In the exploration and production sector in 2022, Eneva had 12 natural gas fields in the sedimentary basins of Parnaíba and Amazonas, with certified reserves of 47.53 bcm (2P).

## Operations contracted mainly within the Regulated Contracting Environment (ACR) GRI 2-6

TYPE OF ASSET	OPERATING UNIT	INSTALLED CAPACITY (MW)
Coal	TPP Itaqui	360
Coal	TPP Pecém II	365
Gas	TPP Parnaíba I	676
Gas	TPP Paranaíba II	519
Gas	TPP Paranaíba III	178
Gas	TPP Paranaíba VI (inoperative)	92
Gas	TPP Azulão I (inoperative)	295
Gas	TPP Azulão II (inoperative)	590
Gas	TPP Jaguatirica II	117
Gas	Central Geradora Termelétrica Fortaleza (CGTF)	327
Gas	HUB Sergipe	1,593

**Total: 5,136**

## Operations contracted mainly within the Free Contracting Environment (ACL)

TYPE OF ASSET	OPERATING UNIT	INSTALLED CAPACITY MW
Gas	TPP Paranaíba IV	56
Gas	TPP Paranaíba V	385
Renewables	Tauá	1
Renewables	Solar Farm Futura 1 (Inoperative)	671

**Total: 1,112**

# Materiality matrix GRI 3-1



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With the support of an independent consultancy firm, Eneva developed the Double Materiality Matrix for the first time in 2022, based on a revision of the materiality established since 2019. This process aims to determine the most relevant topics and impacts for its operations and relationships. The concept of double materiality considers financial risks and impacts as well as socio-environmental impact and stakeholders' opinion. The results published in this supplement reflect this approach. The process was guided by the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), and other frameworks such as MSCI, CDP, Global Compact, and the United Nations 17 Sustainable Development Goals.

It also took into account internal and external documents, policies and studies when identifying material topics for the company. Throughout the process, internal leadership within Eneva was consulted, including executive officers and members of the Board of Directors, and external and internal experts and capital providers. Work meetings were held with internal experts to assess the socio-environmental and financial impact and the materiality of the topics for stakeholders. A prioritization ranking was adopted, assigning

different weights to each type of research and each stakeholder group. Internal work groups consisting of leadership members and experts were formed to finalize the matrix.

In addition, employees, customers, suppliers, community leaders, associations, organizations, regulatory bodies and government officials participated in online consultations to define material topics.

Three new topics were added to the 2021 materiality assessment, reflecting the Company's new investment cycle and Strategic Planning for 2030:

- > Innovation and technology
- > Emergency preparedness
- > Supply chain management

## MATERIAL TOPICS 2022

## RELATED SDG

MATERIAL TOPICS 2022	RELATED SDG
<b>E</b>	
Climate Strategy	7, 9, 11, 13
Responsible stewardship of natural resources	6, 7
Innovation and technology	9
Biodiversity, ecosystems and water resources	6, 15
<b>S</b>	
Human Rights and community development	1, 10, 11
Staff health, well-being and safety	3
Attracting, developing and retaining employees	4
Emergency preparedness	11, 14, 15
<b>G</b>	
Supply chain management	8, 12
Ethics, integrity and compliance	16
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# Stakeholders GRI 2-29

The process of defining the company's stakeholders is shaped by the potential influence of each group, evaluated through stakeholder mapping and advocacy efforts to support agendas that enable the delivery of Eneva's short-, medium- and long-term strategies.

Meetings are held with Eneva's focal points for different stakeholder groups to identify synergies between the company's planning and the stakeholders' perspectives.

Eneva uses dedicated procedures and teams to identify specific stakeholder demands and strives to find the best ways to address them.

The stakeholders groups observed by the company include:

- > Shareholders
- > Clients and suppliers
- > Staff
- > Communities in Area of Direct Influence
- > Regulatory and licensing bodies
- > State/municipal governments
- > Civil society organizations supporting material topics
- > Community associations and leaderships
- > Representatives of social projects supported or promoted by Eneva
- > Local industry Federations or Associations in the energy sector

Eneva uses dedicated procedures and teams to identify specific stakeholder demands and strives to find the best ways to address them







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# Economic





# Operating performance GRI 2-4

In 2022, there was a significant increase in rainfall compared to the previous period, which favored the formation of Natural Energy Feed (ENA) and increased the volume of Stored Energy (EARM) to comfortable levels.

As a result, Eneva's power plants dispatched an average of 22% in 2022, compared to 72% in 2021. The power generation was attributed to the 50% inflexibility of TPP Parnaíba II, generation for the isolated system of Roraima by TPP Jaguatirica II, and generation for energy export to Argentina by the power plants in the Parnaíba Complex.

Due to the lower dispatch, the average gross energy generation decreased by 58.7% in 2022 on 2021. Gas-fired power generation decreased by 46.2%, and the coal-fired power plants did not operate at all in 2022.

In response to the lower dispatch of the Parnaíba Complex power plants, the Company produced 1.06 billion cubic meters (bcm) of gas in 2022, a 49.8% reduction compared to the volume produced in 2021. The dispatch of the Gas Treatment Facility in 2022 was 30%, compared to 69% in the previous year.

Eneva ended 2022 with total 2P gas reserves of 47.53 bcm and a Total Reserve Replacement Index of 1,125%.

Consolidated net operating revenue amounted to R\$ 6,128.6 million in 2022, up by 19.6 % over 2021.

In 2022, Consolidated EBITDA totaled R\$ 2,122.3 billion, a decrease of 3.6% compared to 2021. The Adjusted Consolidated EBITDA (excluding expenses related to dry wells) decreased by 4.7% in the same period.

To ensure energy availability and reliability in the short and long term, the following measures were taken:

- > **Guidelines, Manuals, and procedures** - operation and maintenance documents that guide the operation and preservation of the company's assets, ensuring availability and reliability.
- > **Maintenance Control Systems (SAP PM)** - asset preservation and inspection plans are registered, planned, monitored and controlled through this system.
- > **Operational Control Systems** - Supervisory system for the plants, OSI PI data logs.
- > Operation and maintenance training.

## Direct economic value generated (R\$ million) GRI 201-1

	2021	2022
Net Operating Revenue	5,124.40	6,128.60

## Economic value distributed (R\$) GRI 201-1

DISTRIBUTED	2021	2022
Operating expenses	2,218,966	3,555,390
Employee salaries and benefits	381,701	531,993
Payments to providers of capital	1,513,713	1,688,229
Payments to government	1,207,838	1,132,117
Community investments	4,665,284	9,284,020
<b>Total</b>	<b>5,322,218</b>	<b>6,907,729</b>

## Economic value retained (R\$ Thousand) GRI 201-1

	2021	2022
"direct economic value generated" less		
"economic value distributed"	457,675	294,985





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# Environmental







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# Climate change GRI 3-3, O&G 11.2.4

Eneva is working to spearhead the fair and inclusive energy transition of the Brazilian energy matrix, ensuring sustainable and enduring growth for the country and its businesses while creating value across its entire supply chain.

According to the latest report from the Climate Observatory and the Greenhouse Gas Emissions and Removals Estimation System (SEEG), the energy generation sector was responsible for 2.5% of Greenhouse Gas Emissions (GHG) in Brazil in 2021, while changes in soil use, forestry and agriculture accounted for 74% of total emissions. Brazil also has one of the cleanest energy matrices in the world, with 83% renewable energy, predominantly from hydro and wind sources, according to the Ministry of Mines and Energy in 2022. These sources ensure energy supply but are intermittent due to natural conditions. During times of water scarcity, such as in 2021 when renewables accounted for 78% of the electricity matrix, the power system has to be topped up by other energy sources to ensure uninterrupted supply.

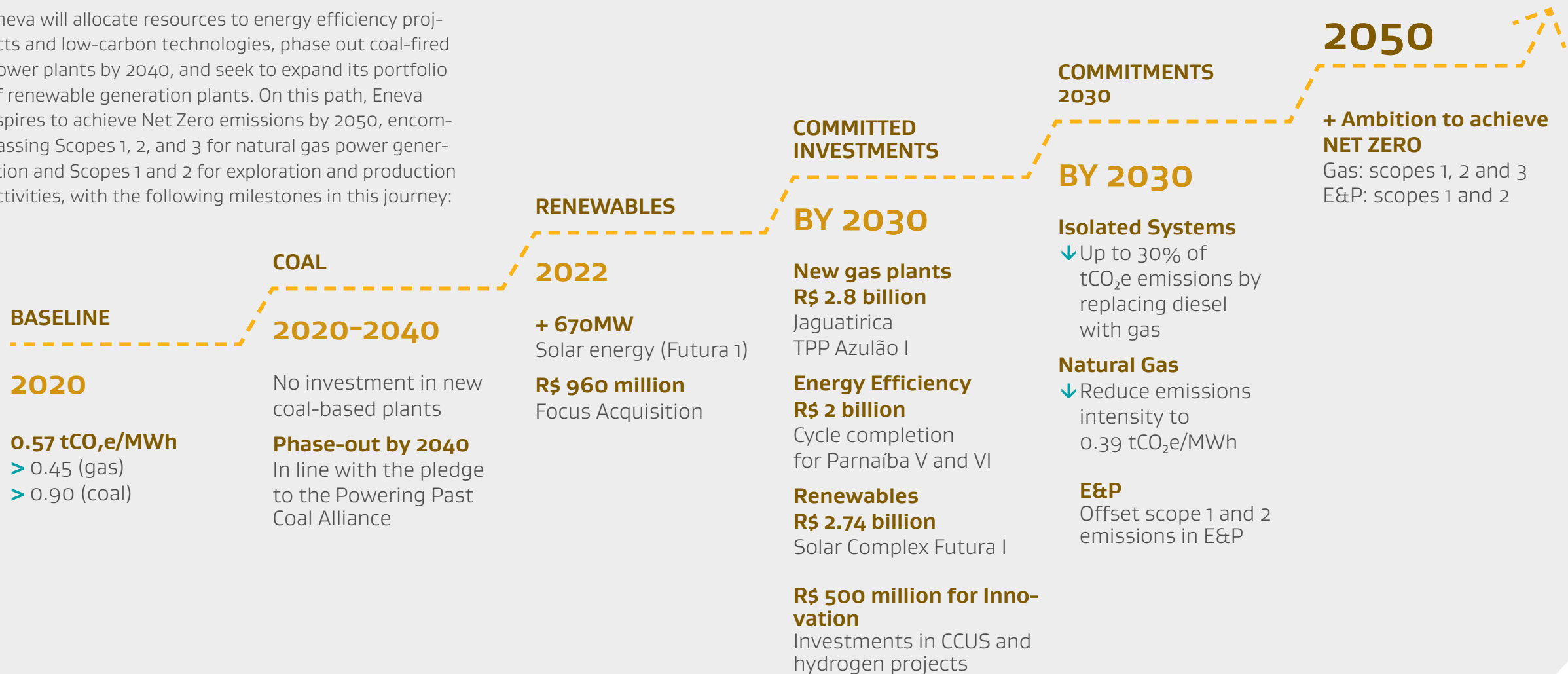
Natural gas plays a significant role in Brazil's energy transition as the primary source, being safer and less polluting. It represents 12.8% of the Brazilian energy matrix and is actioned to generate additional electricity when other sources are not available. It is also crucial to provide security in isolated systems, where diesel is used heavily.

The forecast by Empresa de Pesquisa Energética for 2024 indicates that 58% of energy generation in isolated systems will be from diesel, equivalent to 76.5% of CO<sub>2</sub> emissions. With the start-up of power plants contracted in the 2019 and 2021 auctions, 20.8% of generation will be from natural gas, 19.6% from biodiesel and 1.2% from renewable sources. This demonstrates significant potential for growth and emissions reductions in this region of Brazil.

Recognizing its strategic position in the energy transition, Eneva intends to invest in a range of initiatives in the coming years to reduce GHG emissions intensity in power generation.



Eneva will allocate resources to energy efficiency projects and low-carbon technologies, phase out coal-fired power plants by 2040, and seek to expand its portfolio of renewable generation plants. On this path, Eneva aspires to achieve Net Zero emissions by 2050, encompassing Scopes 1, 2, and 3 for natural gas power generation and Scopes 1 and 2 for exploration and production activities, with the following milestones in this journey:



The management of Eneva's Climate Strategy emerged from its ESG commitments, involving all levels of the company. The Company takes a proactive stance, aligning its commitments with the 2030 Strategic Plan and continuously monitoring, updating and enhancing them to meet stakeholders' demands and adapt to new realities,

technologies and opportunities in the industry. In 2022, a detailed roadmap was developed for each commitment, approved by the Board of Directors, and translated into specific targets for each team involved at Eneva.

To achieve these goals, the Company collaborates with various associations directly addressing climate change issues, providing technical teams to participate in calls and public hearings regarding climate change regulations. (Learn more on page 29 - refer to 2-28) **GRI O&G 11.2.4**



# Domestic **energy** security GRI EU6



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Eneva operates in a critical sector for the country in terms of productivity, health and well-being of the population. As such, the Company is aware of its responsibility to ensure an uninterrupted and reliable energy supply. In this sense its strategy was elaborated in order to promote a fair and inclusive energy transition while still mitigating risks that could cause impair the supply.

Power generation is an essential service for modern societies and for domestic economic development. In Brazil, a country where 78.07% of its energy matrix stems from renewable energy sources (according to EPE 2022 - 2021 baseline), energy security relies on thermal power plants that can be fired up during periods of water scarcity or in locations with low solar incidence. Eneva accordingly ensures the security of the country's energy supply without interruptions or failures. With an installed thermal generation capacity of 6.3 GW, high energy efficiency rates and an integrated business model that reduces environmental impacts the, Company can serve isolated systems that are not connected to the National Grid. These systems are typically powered by more expensive and polluting sources, such as diesel.

## Average generation efficiency of thermal plants by energy source and by regulatory regime (%)<sup>1</sup> GRI EU11

ACR EFFICIENCY	2021	2022 <sup>2</sup>
Itaqui (imported coal)	36.4	0
Pecém II (imported coal)	36.9	0
Parnaíba I (natural gas – simple cycle) <sup>3</sup>	34.9	35.1
Parnaíba II (natural gas – combined cycle)	54.0	53.1
Parnaíba III (natural gas – simple cycle)	36.2	35.9
Jaguatirica II (natural gas-combined cycle)	n/a	49.1
Hub Sergipe (natural gas-combined cycle)	n/a	59.4
ACL EFFICIENCY	2021	2022
Parnaíba IV (natural gas – simple cycle)	42.0	8,507.0

<sup>1</sup> Efficiency is calculated as follows:  $Efficiency = 3600/net\ heat\ rate$ .

<sup>2</sup> The consolidated amount for the year is measured by monthly net generation. The TPPs Itaqui, Pecém II, and CGTF did not generate electricity in 2022.

<sup>3</sup> The energy produced by Parnaíba V was included in the NHR calculation for Parnaíba I.



# Energy transition

The company's mission, revisited in 2022, is to spearhead a fair and inclusive energy transition with value-creating energy. This mission is reflected in the following premises:

1. Increasing access to reliable and affordable energy;
2. Using natural gas as a replacement for more polluting fuels and investing in renewable energy;
3. Valuing the inclusion of vulnerable populations;
4. Providing seamless power solutions;
5. Creating mutually beneficial relationships between the company, employees, customers, suppliers and the communities on which it depends to thrive.

## Gross energy generated by primary energy source and regulatory regime (GWh) - ACR - GRI EU2

OPERATIONAL UNIT	ASSET	POWER GENERATED 2021	POWER GENERATED 2022 <sup>1</sup>
Coal	TPP Itaquí	1,761	-
Coal	TPP Pecém II	2,046	-
Gas	TPP Parnaíba I	3,211	-
Gas	TPP Parnaíba II	2,782	2,083
Gas	TPP Parnaíba III	834	-
Gas	TPP Parnaíba IV	-	-
Gas	TPP Parnaíba V	-	-
Gas	TPP Jaguatirica II	-	410
Gas	Sergipe Hub	4,631	806
Gas	CGTF	419	-
<b>Total</b>		<b>15,684</b>	<b>3,299</b>

## Gross energy generated by primary energy source and regulatory regime (GWh) - ACL

OPERATIONAL UNIT	ASSET	POWER GENERATED 2021	POWER GENERATED 2022 <sup>2</sup>
Coal	TPP Itaquí	7	3
Coal	TPP Pecém II	-	6
Gas	TPP Parnaíba I	954	1,208
Gas	TPP Parnaíba II	162	105
Gas	TPP Parnaíba III	201	389
Gas	TPP Parnaíba IV	316	110
Gas	TPP Parnaíba V	-	252
Gas	TPP Jaguatirica II	-	-
Gas	Sergipe Hub	-	-
Gas	CGTF	-	-
Renewable	Tauá	1.5	1.4
<b>Total</b>		<b>1,641</b>	<b>2,074</b>

<sup>1</sup> Although Parnaíba I and Parnaíba III power plants have effective contracts in the ACR, the generation in 2022 was entirely for the ACL without ACR demand.

<sup>2</sup> There was no ACL demand in 2022 for Itaquí and Pecém II power plants.

<sup>3</sup> Reported data refer to gross generation, internally controlled by Eneva through its operations. CCEE public values for generation differ about 4.6% from the values above, as they account for net generation values, considering losses in the transmission and distribution processes.

<sup>4</sup> For coal operations, the differences occur mainly due to generation for ONS load proof test purposes. As for TPP Jaguatirica II, oscillations are considered for the isolated system with higher loss rates in transmission and distribution processes. For Hub Sergipe, the difference found was due to losses observed by generating in test mode for technical resolutions and load proof test to the ONS.





**Revenue generated from the sale of renewable energy SASB EM-EP 420a.3 / GRI OG2**

SOURCES	REVENUE GENERATED
Solar	2,046,733.00*
Percentage investment of total capital and acquisition expenses	54.4%***

\*Revenue generated from the C1/Ceará and M3/ Maranhão solar photovoltaic commercial plants on a Distributed Generation basis. UFV Tauá (Centralized Generation) also contributes to this number.

\*\*Eneva does not have biomass, wind or hydropower assets.

\*\*\*The Company invested R\$ 3,795.5 million in 2022, of which 54.4% was allocated to completing works on the solar plant Futura I, in Juazeiro/Bahia.

**Sensitivity\* of hydrocarbon reserves levels to the projected future scenarios SASB EM-EP-420 a.1**

PRICE/PRODUCT SCENARIO	OIL (MMBBLs)	GAS (MMSCF)
Current policies Scenario (baseline)	There is no forecast for oil in the baseline scenario, as it depends on the success of M&A operations or new discoveries.	In the current scenario, the Company's position is to maintain the same exploration pace in current fields and possibly acquire new fields through M&A operations, seeking to maximize access to natural gas molecule. The baseline scenario also includes the forecast of gas access through terminals (such as the terminal supplying Porto Sergipe).
New policies scenario	Loss of attractiveness for M&As focused on acquiring oil reserves	Depending on the new policies at a national level, the scenario may become favorable for accelerating exploration and seeking new avenues of access to natural gas (e.g., new terminals) if the policies are directed towards opening up and promoting the natural gas market.
Sustainable Development Scenario	Loss of attractiveness for M&As focused on acquiring oil reserves	In a scenario where the production of blue hydrogen through natural gas becomes economically feasible, the fuel can be used for generation and/or marketing to industrial customers, providing greater longevity for the gas. Furthermore, from a sustainability perspective, gas remains an alternative to replace more polluting fuels such as diesel and oil, both in transportation and industry, including, but not limited to, the most isolated regions of the country.

\*Since the Company's business is based on long-term contracts for gas-fired power plants, the development of reserves remains necessary regardless of growth. However, the main driver for adjusting the pace of gas exploration is the demand for gas in growth projects, whether for generation or marketing. The increased need for gas in the short term to fulfill new contracts may also accelerate reserves certification. Therefore, depending on the scenario, the need for gas access may vary (as per the table). The scenarios are less favorable for oil.

# Energy consumption GRI 302-1

In 2022, Eneva's energy consumption reduced by 75% compared to 2021, due to favorable hydrological conditions for renewable generation in the National Interconnected Grid (SIN).

The primary energy consumption in 2022 came from natural gas, which is used for electricity generation, mainly in the Complexo Parnaíba and Jaguatirica II power plants. Coal consumption was almost completely eliminated (99.7%), as a result of the non-dispatch of the Pecém II and Itaqui power plants. The consumption observed during the year only occurred to meet the charge verification requested by the National System Operator (ONS).

Electricity consumption in operations is less significant, accounting for 0.4% of the total energy consumed, mainly used for administrative activities. In 2022, electricity consumption per concession operator increased to 38,211 MWh due to the inclusion of the CGTF assets, Hub Sergipe, Jaguatirica II, and the corporate unit in São Paulo.

With the aim of reducing the cost of energy from the local concession operator and increasing the energy efficiency of the assets, the Company generated 477 MWh of energy onsite through photovoltaic plants that supply the primary natural gas treatment station of the Parnaíba Natural Gas Treatment System (STGP).

## Energy consumption (GJ) GRI 302-1

ENERGY CONSUMPTION (GJ)		2020	2021	2022			
		Total	Total	Headquarters	E&P	Generation	Total
Total internal consumption of nonrenewable fuels	Coal	23,145,242.22	42,432,848.45	-	-	114,996.89	114,996.89
	Diesel <sup>1,2</sup>	109,904.39	112,325.61	-	12,595.68	29,148.81	41,744.50
	Liquefied petroleum gas (LPG)	-	-	-	-	76.22	76.22
	Gasoline <sup>1,2</sup>	650.81	1,095.78	-	-	997.31	997.31
	Natural gas liquids (NGL)	-	-	-	-	1,678.55	1,678.55
	Natural Gas	68,062,728.70	105,696,365.76	-	478,293.17	36,423,379.23	36,901,672.40
<b>Total</b>		<b>91,318,526.13</b>	<b>148,242,635.60</b>	<b>-</b>	<b>490,888.85</b>	<b>36,570,277.01</b>	<b>37,061,165.86</b>
Energy Consumption	Electricity - concession operator	64,776.00	65,176.11	2,186.43	4,456.80	133,098.61	139,741.85
	Onsite generation - renewable <sup>1</sup>	-	1,474.00	-	1,717.82	-	1,717.82
	<b>Total</b>	<b>64,776.00</b>	<b>66,650.11</b>	<b>2,186.43</b>	<b>6,174.62</b>	<b>133,098.61</b>	<b>141,459.66</b>
<b>Total energy consumption (GJ)</b>		<b>91,383,302.13</b>	<b>148,309,285.71</b>	<b>2,186.43</b>	<b>497,063.47</b>	<b>36,703,375.62</b>	<b>37,202,625.52</b>

<sup>1</sup> The data for Diesel, Gasoline for 2020 and 2021, as well as renewable onsite generation for 2021, have been reevaluated and rectified in this document

<sup>2</sup> In 2021 and 2022, gasoline and diesel sold in Brazil contained 27% and 10% ethanol and biodiesel, respectively, in their composition

## Total energy sold (GJ)

	2021	2022
Non-renewable energy sold	9,130,876	37,012,558
Renewable energy sold	246,704	9,680,619

## Energy intensity GRI 302-3

	2021	2022
Onsite (GJ) consumed/MWh generated)	12	8





# Innovation and **technology** GRI 3-3, EU8

Pioneering and innovation are part of Eneva's DNA and contribute to sustaining its growth and portfolio diversification strategy. The company structured an innovation agenda and collaborates with various partners to develop new solutions that can contribute to a fair and inclusive transition in the gas and energy markets.

In 2022, the company restructured its venture capital initiative, Eneva Ventures, seeking to build an agile organization that complements Eneva's growth. The connection with startups is a fundamental tool to leverage business through innovative solutions. That year investments in startups with the potential to add knowledge and strategic new technologies to the company amounted to R\$ 7.4 million. In 2023, approximately R\$ 30 million will be invested in startups and solutions that address four main topics:

1. Low-carbon economy
2. Solutions for gas and energy marketing and monetization
3. Digitalization and increased efficiency
4. New energy sources and storage

The Company's current investment portfolio includes the startup Sunne, to which R\$ 5.5 million was allocated. Sunne aims to improve

the way people consume and relate to energy through a shared economy model. The technology connects renewable power generation facilities with consumers, promoting access to clean and renewable sources that have a positive environmental impact.

The spin-off Voltta received R\$ 1.9 million in investments and entails a comprehensive digital platform aimed at integrating the entire electromobility and energy ecosystem. The solution includes infrastructure management, data analysis, a transaction hub for associated Charging Point Operators (CPOs), supply of clean energy (ACL, GD, and I-Recs - renewable energy certificates), and mechanisms for non-GHG (greenhouse gas) emission inventory. With these functionalities, the platform addresses the challenges faced by large corporations operating electric vehicles, charging infrastructure, and energy trading.

In addition to these actions, Eneva supports the R&D program of the Brazilian Power Sector Regulator (Aneel) by annually allocating 1% of Net Operating Revenue (NOR), as required by regulatory standards for companies in the electricity sector. It also fosters innovative projects run by the National Agency for Petroleum, Natural Gas and Biofuel (ANP) to create solutions in products and/or processes for the oil and gas industry.



## DECARBONIZATION TECHNOLOGIES

As part of its ESG commitments to reduce greenhouse gas emissions (GHG), in 2022 the Board of Directors approved an investment in low-carbon technologies until 2030. The goal is to increase the company's leadership in low-carbon business models and prepare for tighter emissions regulations. Approximately R\$ 500 million will be invested in the development of innovative solutions and new technologies focused on reducing GHG emissions, diversifying the energy generation matrix, and adding new renewable assets.

Eneva's low-carbon strategy focuses on reducing greenhouse gas emissions and developing new business models. The first wave involves implementing pilot projects related to hydrogen production and carbon capture, allowing for practical learning about the challenges associated with

rolling out these new technologies. Regarding green hydrogen, Eneva has an ongoing pilot project at the Parnaíba Complex in partnership with the Federal University of Pernambuco (UFPE) and the Brazilian company Hytron, with commissioning scheduled for 2024.

Another initiative underway is the production of low-carbon hydrogen, such as Blue or Turquoise hydrogen, obtained from natural gas. This will play a fundamental role in scaling up, infrastructure and technology development within the hydrogen value chain. The second wave involves the development of hydrogen production and carbon capture hubs, providing decarbonization services to industrial customers through hydrogen production and transportation, CO<sub>2</sub> capture, storage and sale, and generation of carbon credits.

By 2030 approximately R\$ 500 million will be invested in innovative solutions and new technologies focused on reducing GHG emissions and diversifying the energy generation matrix



Parnaíba Complex –  
Santo Antônio dos Lopes – MA



**Get to know the  
innovative projects  
supported by eneva**





# Responsible stewardship of **natural resources**

Eneva values environmental preservation, responsible use of natural resources, and minimizing negative impacts caused by its business.

In the coming decades, it aims to achieve the goals and commitments set for reducing greenhouse gas emissions, to spearhead the energy transition and to foster the preservation of 500,000 hectares of protected areas in the Legal Amazon.

Internally, the company is continuously improving its Environmental Management System, an important tool that aids in decision-making and provides visibility around the use of natural resources and how to improve it.

## Water and **effluents** GRI 3-3

Water is essential for thermal energy generation and hydrocarbon exploration and production activities. It plays a crucial role in the company's production processes and has a significant material relevance in its assets and surrounding communities. During the assets' development studies, the capacity for water withdrawal and effluent discharge from water bodies is always evaluated.

Within the Environmental Management System, indicators from the Water Resources and Effluents Management procedure are monitored. These indicators allow for assessing traceability and management performance, as well as monitoring the discharge of effluents. Whenever deviations are identified, they are recorded and addressed through corrective and preventive actions in each operational unit, as established in the Non-Conformity Management and Incident Management procedures.

With the implementation of indicators in 2021 and the consolidation of measurements in 2023, Eneva plans to establish a process for improving its Environmental Management System using the database to set goals. The company will continue to work on maintaining control over water withdrawal and discharge in compliance with established legislation, while pursuing improvements in resource efficiency.





# Water consumption

## GRI 303-5, SASB IF-EU-140a.3

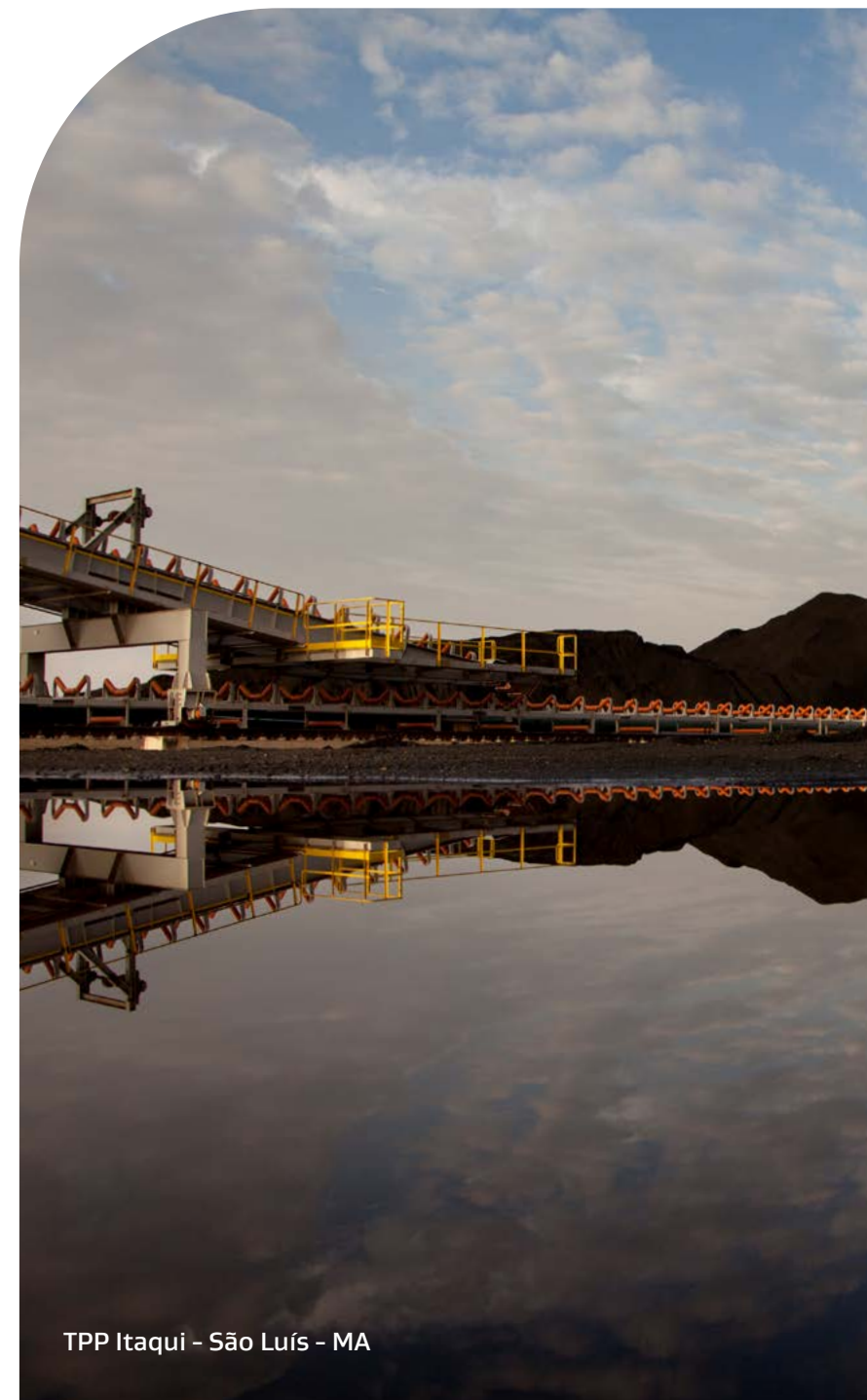
Most of the water consumed by the Company comes from the sea and rivers, with the use of seawater considered a sustainable advantage for the Itaqui and Hub Sergipe units, reducing the impact on freshwater use. Additionally, TPP Jaguatirica II is the first in Brazil to utilize Air Cooled Condenser (ACC) technology for water-vapor cycle cooling. This process involves exchanging heat with atmospheric air through fans, resulting in minimal water consumption. In 2022, the company consumed a total of 6,861.84 million liters (ML) of water, with 21.19 ML coming from water basins located in water-stressed areas.

It is important to note that the Company does not directly extract water from regions with significant water availability risks. Although the Pecém II power plant is located in a water-stressed area, the water used there is obtained through the Companhia de Gestão de Recursos Hídricos do Ceará (COGERH). Due to water restrictions and associated risks, Eneva has optimized water usage at Pecém II by increasing water recycling 15 times, thereby reducing the volume of water required for the plant.

Water consumption is more intensive in gas-consuming power units, while in thermal power plants, the average consumption can vary depending on the type of cycle and cooling technology employed, moisture and ambient temperature, and chemical and physical properties of the water being captured.

Water drawn for thermal energy generation undergoes the treatment needed to meet operational quality specifications. As a result, the effluent discharged is generally of better quality compared to the water drawn. The primary impact associated with water use is the concentration of salinity and chlorine in the power generation phase, and for exploration and production activities, the use of chemicals in well drilling. Eneva complies with all legal requirements in the water use process and has had a corporate water and wastewater management procedure in place since 2020. The objective is to standardize procedures related to the topic, with a focus on efficient process management and compliance with legal and regulatory requirements at all operational units.

In the operational units, water withdrawal is mainly controlled through estimation or calculation of pump control flow. Direct measurement is also used in units where groundwater is extracted from wells.



TPP Itaqui - São Luís - MA





### Overview of water usage in operational assets GRI 303-1

UNIT	WITHDRAWAL/RETURN LOCATION	TYPE OF RESOURCE	AUTHORIZATION
Sergipe Hub	Ocean - Barra dos Coqueiros	Seawater	Exemption from the National Water Agency (ANA) permit
TPP Itaqui	Baía de São Marcos, Maranhão	Seawater	Exemption from ANA permit
TPP Pecém II	Supplied and discharged by the State of Ceará	Surface water	Water Right-of-use Permit No. 414/2016.
Complexo Termelétrico Parnaíba	Mearim River and Sambaíba Aquifer, in Maranhão state.	Surface and groundwater.	Water Right-of-use Permit No. 0493307/2017, 04
Futura I	San Francisco River Basin (Juazeiro – BA)	Groundwater	Ordinance no. 25.717/2022
Complexo Termofortaleza	Metropolitan Basin (Caucaia-CE)	Groundwater	Ordinance 1408/2022
TPP Jaguatirica II	Local reservoirs (when applicable)	Surface and groundwater	Water Right-of-use FEMARH Permit No. 16201.0

### Consumo total de água (ML)<sup>1</sup> GRI 303-5

2021		2022	
ALL AREAS	AREAS WITH WATER STRESS	ALL AREAS	AREAS WITH WATER STRESS <sup>2</sup>
9,774.7	3,729.98	6,780.37	21.19

1. Indicator formed based on the water consumed for power generation.
2. Third-party water consumed in the state of Ceará for the Pecém II unit.

Most of the water consumed by the Company comes from the sea and rivers, with the use of seawater considered a sustainable advantage in Itaqui and Sergipe Hub units.





**Total volume of water withdrawal across all areas and in areas with water stress, by source (ML) GRI 303-3**

SOURCE	2021		2022	
	ALL AREAS	AREAS WITH WATER STRESS	ALL AREAS	AREAS WITH WATER STRESS
<b>Surface water (Total)</b>	<b>4,074.80</b>	<b>0</b>	<b>6,461.09</b>	<b>0</b>
Freshwater (≤1000 mg/l of Total Dissolved Solids)	4,074.80	0	6,461.09	0
Other water (> 1000 mg/l of Total Dissolved Solids)	0	0	0	0
<b>Groundwater (Total)</b>	<b>770.87</b>	<b>0</b>	<b>837.47</b>	<b>0</b>
Freshwater (≤1000 mg/l of Total Dissolved Solids)	770.87	0	837.47	0
Other water (> 1000 mg/l of Total Dissolved Solids)	0	0	0	0
<b>Seawater (Total)</b>	<b>7,360.48</b>	<b>0</b>	<b>899.35</b>	<b>0</b>
Freshwater (≤1000 mg/l of Total Dissolved Solids)	0	0	0	0
Other water (> 1000 mg/l of Total Dissolved Solids)	7,360.48	0	899.35	0
<b>Produced water (Total)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Freshwater (≤1000 mg/l of Total Dissolved Solids)	0	0	0	0
Other water (> 1000 mg/l of Total Dissolved Solids)	0	0	0	0
<b>Third-party water (Total)</b>	<b>4,058.49</b>	<b>4,026.95</b>	<b>52.18</b>	<b>48.59</b>
Freshwater (≤1000 mg/l of Total Dissolved Solids)	4,058.49	4,026.95	52.18	48.59
Other water (> 1000 mg/l of Total Dissolved Solids)	0	0	0	0
<b>Total</b>	<b>16,264.64</b>	<b>4,026.95</b>	<b>8,250.09</b>	<b>48.59</b>





# Water discharge GRI 303-2

The minimum standards for effluent disposal in the Company are defined according to the Brazilian regulatory standards outlined in Conama Resolution 430/2011, or when applicable, local regulations, always considering the most stringent standard. For Hub Sergipe, the standards established in the Environmental, Health and Safety Guidelines issued by the International Finance Corporation (IFC) are also followed. These guidelines define specific discharge standards for thermal power plants and Liquefied Natural Gas Facilities.

Regarding internal regulations, Eneva has specific management procedures (control and monitoring) for effluents at the corporate and operational levels, which are applied to all activities that can generate industrial, sanitary and oily effluents.

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In the case of outsourcing effluent disposal to a contractor, the company must have the appropriate licenses and demonstrate compliance with the legislation and Corporate Standards. All Eneva operational units maintain an updated Plan for Control and Monitoring of Water Resources and Effluents, considering the licenses, permits, and relevant legislation for each activity.

The profiles of the recipient water bodies are taken into account in establishing the limits for effluent disposal, as Brazilian legislation provides specific references according to the type of water body where the action is carried out.

**Total water discharge to all areas and in areas with water stress, by the following sources (µL), when applicable GRI 303-4**

TYPE OF SOURCE	2021		2022		
	ALL AREAS	AREAS WITH WATER STRESS	TYPE OF SOURCE	ALL AREAS (ML)	AREAS WITH WATER STRESS
Surface water (Parnaíba Complex)	742.63	0	Surface water (Parnaíba Complex + Jaguatirica + STGA + STGP)	924.68	0
Reinjection into gas wells	10.08	0	Reinjection into gas wells (STGP)	6.01	0
Seawater (Itaqui)	5,204.48	0	Seawater (Itaqui + Sergipe Hub)	618.77	0
Utility water (Pecém II)	295.97	295.97	Utility water (Pecém II + Termofortaleza + Taua)	72.20	65.73
Other	1,195.75	0	Other (Constructions)	17.51	0
<b>Total</b>	<b>7,448.91</b>	<b>295.97</b>	<b>Total</b>	<b>1,636.16</b>	<b>65.73</b>
<b>Freshwater (total dissolved solids ≤1,000 mg/L)</b>	<b>1,038.59</b>	<b>295.97</b>	<b>Freshwater (total dissolved solids ≤1,000 mg/L)</b>	<b>1,020.39</b>	<b>65.73</b>
<b>Other types of water (total dissolved solids &gt;1,000 mg/L)</b>	<b>5,204.48</b>	<b>0</b>	<b>Other types of water (total dissolved solids &gt;1,000 mg/L)</b>	<b>618.77</b>	<b>0</b>



## Waste GRI 306-1, 306-2, SASB IF-EU-150a.1

Eneva always seeks to reduce impacts and continuously improve all its processes, which also applies to waste management. In 2022, waste management was enhanced with the publication of the Solid Waste Management and Indicator Monitoring procedural document.

Through this document the company clearly establishes the flows and responsibilities. The process of waste segregation, classification and storage is the Company's responsibility, while its disposal is the responsibility of a duly licensed contractor.

Regarding the monitoring of indicators for waste management, they allow for evaluating measures for proper disposal and decision-making in planning the management of operational waste, with a focus on prioritizing reverse logistics, recycling and reuse.

The company applies the Sustainable Disposal Index to its management, which compiles indicators measuring the waste generated and the portion of it sent for the most environmentally viable disposal methods, such as composting, co-processing and recycling. Since the implementation of these indicators, a progressive improvement in the system's performance has been observed due to increased waste records.

The Company also maintains Waste Transport Manifests (MTR), which include waste classification according to applicable regulations and legislation.

Furthermore, all deviations are recorded and addressed through non-conformities, preventive and corrective actions at each operational unit, as established in the Non-Conformity Management.

The main waste streams generated in the company includes ash from coal-fired power generation activities, clay gravel from natural gas well drilling, and sludge generated in the water treatment process in thermal power plants. In 2022, a 93% decrease in waste generation was observed compared to 2021. This difference is due to lower dispatch, particularly from coal-fired power plants, resulting in no ash production. In 2022, a total of 2,656 tons of ash from the Itaquí and Pecém II plants were allocated.

In order to dispose of the sludge from the water treatment station at the Parnaíba Complex in a more sustainable manner, Eneva invested in feasibility studies. In 2022, this resulted in the disposal of 900 metric tons of accumulated sludge from years of operation, which had been stored in geobags, a material that helps dehydrate the sludge, making it lighter. This sludge was recycled and reused in the manufacturing of bricks and landscaping processes, contributing to the circular economy.





## WASTE DIRECTED TO DISPOSAL

### GRI 2-4, 306-4, 306-5

According to internal procedures, the Operational Environment department consolidates the generation and disposal of waste on a monthly basis through the waste inventory of each unit. The data is recorded by operations in the Power Apps application, which allows you to view information in the form of graphs.



TPP Pecém II -  
São Gonçalo do Amarante - CE

#### Total weight in metric tons of waste generated by type of waste and disposal in 2022

NONHAZARDOUS WASTE	QUANTITY GENERATED (T)	CLASS I INDUSTRIAL LANDFILL	CLASS II INDUSTRIAL LANDFILL	RECYCLING/REUSING	COMPOSTING	CO-PROCESSING	OTHER
Class IIA	6,454.01	-	-	-	-	-	-
Class IIB	8,824.24	-	-	-	-	-	-
<b>Total non-hazardous waste<sup>1</sup></b>	<b>15,278.25</b>	<b>3,192.45</b>	<b>5,830.00</b>	<b>11,798.00</b>	<b>9,749.00</b>	<b>444,322.01</b>	<b>15,417.83</b>
HAZARDOUS WASTE	QUANTITY GENERATED (T)	CLASS I INDUSTRIAL LANDFILL	CLASS II INDUSTRIAL LANDFILL	RECYCLING/REUSING	COMPOSTING	CO-PROCESSING	OTHER
Class I	761.63	-	-	-	-	-	-
<b>Total hazardous waste</b>	<b>761.63</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total waste volumes</b>	<b>16,039.88</b>						

<sup>1</sup> The total of non-hazardous waste is referred to as the Sustainable Disposal Index, which is calculated as:  $[(Total\ Waste\ Recycled + Waste\ Composted + Waste\ Co-processed) / (Total\ Waste\ Disposed)] * 100$



Introduction

Economic

**Environmental**

Social

Governance

Disclosures  
Supplement

# Biodiversity, ecosystems and water resources

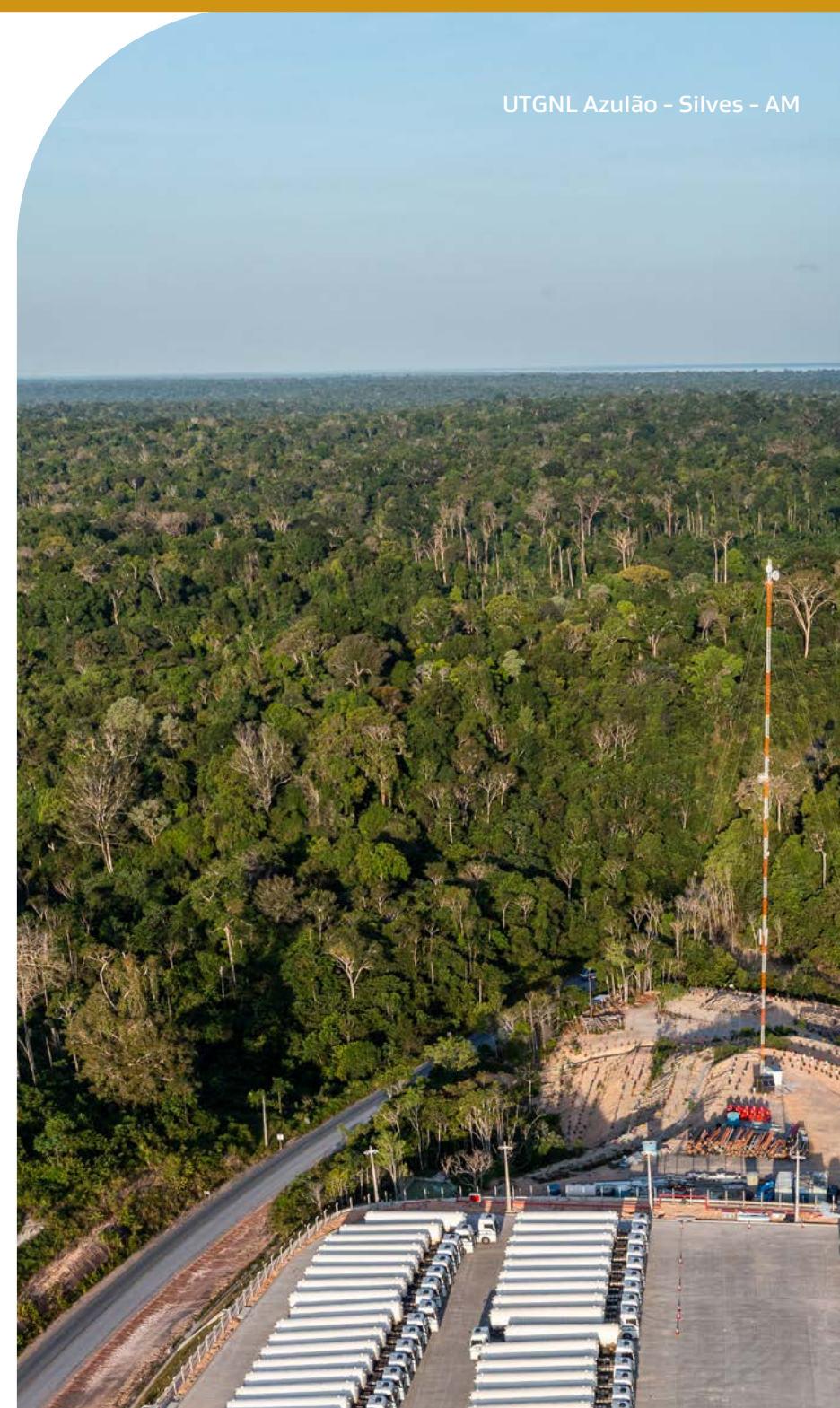
GRI 3-3, 304-2, SASB EM-EP-160a.1

Taking care of biodiversity is an integral part of Eneva's operations. Potential impacts on biodiversity can occur during the implementation and operation stages of Energy Generation and Exploration & Production (E&P) assets, primarily related to clearing vegetation.

To minimize these impacts, biodiversity studies are conducted during the environmental licensing processes, which involve surveying all affected fauna and flora species in the region and monitoring their presence. These procedures are established by technical experts and approved by the competent environmental agencies. The Company always seeks to implement actions to minimize impacts, and when complete avoidance is not possible, it commits to restoring and compensating for these impacts in accordance with applicable legislation.

Vegetation clearance is carried out after obtaining authorization from the responsible environmental agencies. They are preceded by the dispersal and retrieval of wildlife at risk, aiming to release them in safe locations such as Permanent Preservation Areas and Legal Reserves, away from the intervention limits of the company's activities. Additionally, as many specimens as possible of native plant species are collected, including seeds, seedlings, and easily collectible specimens like bromeliads and cacti. We comply with the legislation by conducting an inventory of fauna and flora impacted by vegetation clearance, including species listed in the International Union for Conservation of Nature and Natural Resources (IUCN) Red List and national conservation lists.

UTGNL Azulão - Silves - AM







## MITIGATION AND OFFSET MEASURES

Mitigation and compensation measures are determined and fulfilled through the environmental licensing process. Generally, compensation is done directly or indirectly through the National System of Protected Areas (SNUC), always linked to Protected Areas. The company also carries out reforestation in proportion to the planting of recommended native seedlings specified by management bodies. It also makes financial contributions corresponding to the cost of tree planting. It is worth noting that in 2022, the company's activities did not cause impacts related to the introduction of invasive species, pests and pathogens.

In 2022, we subscribed to the Brazilian Business Commitment to Biodiversity, launched by the Brazilian Business Council for Sustainable Development (CEBDS). This initiative sets out to emphasize the importance of biodiversity management in ecosystem services. As part of this, the company adopted the Biodiversity Management Procedure applicable to all its assets.

Eneva also has internally developed procedures in the areas of Biodiversity Management, Atmospheric Emissions Management and Solid Waste Management.

In 2022, Eneva joined the Brazilian Business Commitment to Biodiversity to emphasize the importance of biodiversity management in ecosystem services

### Number and percentage of significant operations where biodiversity risk was assessed

Number of total significant operations in areas where biodiversity risk was assessed	15
Percentage of total significant operations in areas where biodiversity risk was assessed	100%
Number of significant operations in areas exposed to significant biodiversity risk	2
Percentage of significant operations in areas exposed to significant biodiversity risk	13.33%
Number of significant operations in areas exposed to significant biodiversity risk where Biodiversity Action Plans were implemented and monitored	2
Percentage of significant operations in areas exposed to significant biodiversity risk where Biodiversity Action Plans were implemented and monitored	100%



Nova Demanda Agricultural Hub



## PROTECTED AREAS GRI 304-3, O&G 11.4.4

Eneva promotes the maintenance of conservation areas through the consolidation of legal reserves, ecological restoration projects, and the implementation of agroforestry systems in partnership with local communities.

It manages approximately 2,000 hectares of Legal Reserves distributed across the states of Bahia, Maranhão, Amazonas and Roraima. Eneva implements the Reflorestar Program as part of its Corporate Social Responsibility (CSR) in the Conservation pillar, which includes environmental education, sustainable agriculture practices and mandatory reforestation actions.

In 2022, the Agroforestry Community Nursery was inaugurated in the municipality of Santo Antônio dos Lopes, Maranhão, managed by local farmers. The nursery covers an area of 320 m<sup>2</sup> and is the only one in the state with the structure and capacity to produce native forest, fruit and agricultural seedlings. By January 2023, the nursery had sold 271,000 Pangola Grass (*Digitaria eriantha*) seedlings, which were used in projects to rehabilitate disturbed land. In 2023, the nursery will continue producing seedlings, focusing on agroforestry species such as jatobá, cocoa, and moringa, with a forecast production and sale of 3,000 native seedlings for reforestation projects.

These activities are supervised by federal, state and municipal environmental agencies and carried out with the support of specialized partners.

### Habitats protected or restored

STATUS	ASSET/STATE	TYPE	STATE	ACTION	AREA (HA)
Actively Protected	Maranhão	Legal Reserve	MA	Forestry Preservation	464.2
Undergoing Restoration	Maranhão	Public Area	MA	Forestry Restoration	1.8
Undergoing Restoration	Maranhão	Private Area	MA	Agroforestry	6.0
Actively Protected	Amazonas	Legal Reserve	AM	Forestry Preservation	316.1
Actively Protected	Roraima	Legal Reserve	RR	Forestry Preservation	32.2
Actively Protected	Bahia	Legal Reserve	BA	Forestry Preservation	1,191.6
Undergoing Restoration	Sergipe	Protected Area	SE	Forestry Restoration	35.43
Undergoing Restoration	Maranhão	Private Area	MA	Recovery of Disturbed Land	0.9

**Total: 2,048.63 ha**





# Climates risks and opportunities SASB EM-EP-110a.3, GRI O&G 11.2.4

In 2021, Eneva committed to internalizing the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD), an initiative whose recommendations serve as tools to guide companies to inform their investors about climate-related risks and opportunities and how they are managed. As a result, the company qualitatively assessed the effects of climate change on the regions where its assets are located, including analyzing climate trends for the 2030 and 2050 scenarios. A matrix of physical and transition risks was also compiled for its assets and transitioning.

As this initiative poses new challenges, these risks were incorporated into the corporate risk matrix and overall risk management process. Eneva has a dedicated department that analyzes risks and opportunities, including those arising from climate change, with the support of ESG management. This department reports directly to the Chief Financial Officer, who, in turn, provides the information to the Board of Directors. Internal Audit also plays a role by providing independent opinions to the Board of Directors through the Statutory Audit Committee on the risk management process and the effectiveness of internal controls.

For more information on the Company's risk management process, refer to the [Risk Management Policy](#).

Among the estimated risks are those related to more restrictive regulations on greenhouse gas emissions reduction or potential carbon pricing, both of which could result in unforeseen costs.

Climate change risks can also materialize in difficulties accessing capital due to sector investment policy issues and changes in the Brazilian energy matrix, such as decreased incentives and auctions for fossil fuel sources. These factors can have negative impacts on business operations, increase costs and even jeopardize the implementation and operation of projects, limiting the company's growth opportunities.

While Brazil's energy matrix is one of the cleanest in the world, with 84% renewable energy, it is subject to fluctuations due to natural conditions. In the face of recurring risks of water scarcity, as seen in 2021, the electricity system needs topping up with other sources. In Brazil, natural gas stands out as the primary source for the energy transition due to its safety and lower pollution compared to other available sources.

In terms of physical risks, potential water scarcity can impact operations and lead to increased operational costs.

Eneva recognizes the importance of a climate strategy aligned with the need to mitigate the

power sector's impacts on climate and the environment. It has set the ambition to achieve Net Zero by 2050, encompassing Scopes 1, 2, and 3 for gas-based power generation and Scopes 1 and 2 for Exploration and Production (E&P). To achieve this goal, milestones have been established along the journey, including reducing greenhouse gas emissions in operations, investing in renewable energy sources and energy efficiency, and adopting climate risk management practices.

The results of managing climate change-related impacts are directly indexed to performance assessments and/or financial incentive mechanisms within the Risk Management department and throughout the Company. In 2022, the company had internal targets for the construction, assembly and operation of projects related to climate efficiency, directly aligned with its ESG commitment to reduce the intensity of greenhouse gas emissions in power generation.



**MAPPING HISTORY GRI 201-2**

In 2021, a study identified three types of risks: physical, transition and regulatory. In 2022, the corporate Risk Matrix was reviewed, incorporating climate risks into the Company's overall risk management process. Qualitative and quantitative mapping and analysis of these risks were conducted in line with the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD).

Physical risks are caused by extreme weather events such as severe droughts or floods, which can block employee access to operational facilities or disrupt fuel supply chains, potentially increasing operational costs.

Climate trend analyses were performed for the 2030 and 2050 time frames, considering optimistic and pessimistic scenarios. The optimistic scenario incorporates strategies to reduce greenhouse gas (GHG) emissions, assuming that there will be an increase of approximately 1.8°C in the global average temperature before the year 2100, according to the National Institute for Space Research (INPE) in 2021. The pessimistic scenario considers a high concentration of greenhouse gases in the atmosphere and an increase of approximately 3.7°C in the average global temperature (INPE, 2021).

Transition risks are related to the shift from the current model to a low-carbon economy, which would result in a reduction in fossil fuel consumption and negatively impact the company's businesses in the medium to long term, particularly those dependent on fossil fuels for their activities.

Regulatory risks are associated with civil liability, such as potential laws and regulations that may be enacted by the Government to reduce greenhouse gas emissions, due to the nature of Eneva's operations. This could result in unforeseen costs for

emissions reduction and the possible implementation of Carbon Pricing, which could significantly increase operational costs.

Eneva adopts the COSO/ERM methodology to structure its risk management. In this framework, climate risks are classified using a proprietary scale of probability and impact.

**TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES (TCFD)**

**Recommendations accepted**

GOVERNANCE	STRATEGY	RISKS & OPPORTUNITIES	METRICS AND TARGETS
<p>Clear attribution of responsibility and ownership in the governance framework regarding the management of Climate change.</p> <p>Eneva has defined an approach to the topic in terms of risks and opportunities and best practices, which is formalized in the <a href="#">Risk Management Policy</a> and the <a href="#">Sustainability Policy</a>.</p>	<p>Climate strategy outlined in its Strategic Planning guidelines and ESG commitments, encompassing both current and future projects (<i>learn more on pages 33 e 34</i>)</p> <p>Proactive approach towards the development of public policy</p> <p>Joint collaboration with leading associations in the field of climate change</p> <p>Joining national and international indexes and commitments that mobilize organizations and governments to take action</p>	<p>Constantly reviewing its Risk Matrix, specifically focusing on the mitigation of climate-related risks</p> <p>Establishing mechanisms dedicated to monitoring and assessing these risks</p> <p>Designing a business model to actively pursue opportunities in the renewable energy segment and related products</p> <p>Conducting studies to explore the implementation of mechanisms aimed at monetizing climate-related risks and opportunities</p>	<p>Achieve Net Zero by 2050, covering scopes 1, 2 and 3 emissions for gas-based power generation, and scopes 1 and 2 emissions for E&amp;P.</p> <p>Defining reduction/ compensation targets for emissions until 2030 (<i>get to know the targets in detail at the Company's <a href="#">website</a></i>)</p> <p>Committed to the Powering Past Coal Alliance, aiming to phase out coal-fired power plants by 2040</p> <p>Implementing a specific roadmap for the climate topic, with monitoring of guidelines and goal alignment</p> <p>Leadership performance assessment and compensation is linked to the fulfillment of corporate targets</p>





# Air emissions

A significant reduction in emissions was observed compared to 2021, primarily due to the reduction in dispatch orders caused by higher water levels in Brazil's hydroelectric power plants

Eneva recognizes that the main impacts of emissions are associated with gas and coal-based power generation and are related to atmospheric emissions of pollutants such as NOx, SOx, CO, MP (particulate matter), and greenhouse gas emissions (GHG). It also acknowledges the impacts on water resources and the generation of effluents and solid waste.

Eneva conducts estimated assessments of future emissions for each project under development, enabling the formulation of actions for minimizing, mitigating, controlling and monitoring GHG emissions from the early stages. Even operational power plants have environmental control and monitoring programs in place, along with emission reduction actions, which are measured and monitored based on the basic environmental programs of each facility.

For assets with regulated emissions, Eneva has implemented control systems for each parameter. These systems are designed according to the specific emission sources to ensure compliance with legal limits and internal requirements for air emissions. To ensure optimal performance of equipment, control and monitoring systems are subject to regular maintenance and calibration plans.

Furthermore, Eneva's emissions management procedure establishes that all operational units with fixed emission sources must have a Continuous Emissions Monitoring System (CEMS) in place.



### Significant air emissions (t) GRI 305-7 and SASB IF-EU-120a.1.

	2021	2022
NOx	4,713.48	489.71
SOx	13,393.15	0
Particulate matter (PM)	402.54	0
Other standard emissions categories identified in regulations (rename)	3,497.74	202.32

*Data on emissions is collected from the continuous monitoring system installed in the chimneys of the gas and coal thermal power plants. Analytical instrumentation is used to measure the concentration and flow rate of emission gases, generating weight value on an hourly basis. These values are then summed to calculate the annual mass flow rate. Eneva complies with the limits and procedures set forth in Conama Resolution 382/06 (air emissions), which sets emission limits for thermal power generation.*



# Greenhouse gas emissions

Eneva is committed to transparency and discloses its GHG emissions inventory, following the applicable categories established by the GHG Protocol methodology. The company's GHG reporting process has been recognized for the second consecutive year with the Gold Label by the Brazilian GHG Protocol Program, which acknowledges the complete and independently audited reporting of emissions inventory.

Reflecting the company's growth, the emissions inventory for 2022 includes the acquisitions of Sergipe Hub and CGTF, the assets of Parnaíba V and Jaguatirica II, the E&P portion of Azulão, and the headquarters of the trading company in São Paulo.

## Emissions by activity - Scopes 1, 2 and 3 (tCO<sub>2</sub>e)

Gas Generation	2,214,624
Coal-fired generation	15,168
Exploration & Production	465,610
Corporate (R) and SP	877

## Direct greenhouse emissions – Scope 1 GRI 305-1 (t CO<sub>2</sub> equivalent)

CATEGORY	2020	2021	2022	BIOGENIC CO <sub>2</sub> EMISSIONS 2022
Direct stationary combustion	4,547,908	7,456,034	2,184,049	194
Direct mobile combustion	2,626	1,253	1,109	116
Fugitive	46,424	79,249	490,804	-
Industrial processes	7,078	12,506	5,436	-
<b>Total</b>	<b>4,604,036</b>	<b>7,549,043</b>	<b>2,681,397</b>	<b>310</b>

## Energy indirect GHG emissions (t CO<sub>2</sub> equivalent) – Scope 2 GRI 305-2

LOCATION-BASED APPROACH	2020	2021	2022
Purchased electricity	1,673	2,113	1,700

## Other GHG emissions (t CO<sub>2</sub> equivalent) - Scope 3 GRI 305-3

CATEGORY	2020	2021	2022
Transportation and distribution (upstream)	15,591	37,425	9,579
Waste generated in operations	923	0.924	0.084
Business travel	599	243	2,875
Employee commuting	1,796	803	728
Scope 3 emissions not classified in categories 1 to 15:	31	-	-
<b>Total</b>	<b>18,940</b>	<b>38,472</b>	<b>13,182</b>

## Greenhouse gas emissions intensity (tCO<sub>2</sub>e/MWh) GRI 305-4

	2020	2021	2022
Scope 1 and 2 emissions intensity	0.57	0.61	0.47





In 2022, Eneva made significant progress in reducing greenhouse gas emissions (GHG). The Parnaíba V power plant, which started operating in the second half of 2022, represents the completion of the Parnaíba I power plant cycle, adding an additional 478 MW of power to the complex without using any additional natural gas, thereby reducing the CO<sub>2</sub>e emission intensity. With the inclusion of this new plant in the portfolio, approximately 115,000 tons of CO<sub>2</sub>e emissions were avoided in 2022.

Additionally, the the Jaguatirica II TPP began operations, replacing diesel in the Isolated System of Boa Vista, Roraima state, with an estimated reduction of approximately 30% in emissions for the same generation.

With the operation of these two new assets and the non-dispatch of coal-fired power plants due to favorable hydropower conditions in 2022, Eneva reduced its generation emissions intensity (tCO<sub>2</sub>e/MWh) by 23% compared to 2021, and diminished absolute emissions by 64%. **GRI 305-5**

## COMMITMENTS UNDERTAKEN

In terms of commitments, Eneva reports indices such as CDP, DJSI, ISE, ICO<sub>2</sub>, and Refinitiv in the short term and monitors compliance with legal requirements in its operations.

Medium (2030) and long-term (2050) goals have been established. By 2030, the Company has committed to:

- > Operate Isolated Systems and contribute to reducing emissions in those areas by replacing more polluting fuels with natural gas;
- > Reduce the emissions intensity of natural gas operations to 0.39 tCO<sub>2</sub>e/MWh, the global standard for combined cycle power plants according to the GHG Protocol;
- > Offset scope 1 and 2 emissions from E&P activities that cannot be mitigated.

To achieve these goals, the company's strategic planning includes investments in new gas-fired power plants (such as the Azulão 950 TPP), energy efficiency (closure of the Parnaíba VI power plant cycle), low-carbon technology projects, with investments of approximately R\$ 500 million.

There are also long-term goals, such as the ambition to achieve Net Zero emissions by 2050, covering scopes 1, 2 and 3 for gas-fired power generation and scopes 1 and 2 for E&P. To achieve this objective, Eneva has set milestones along the journey, including no investment in new coal-fired

power plants phasing out of existing plants by 2040. It is also making investments in renewable energy sources and energy efficiency, and adopting practices for climate risk management.

In 2022, there was an increase in renewable capacity with the construction of the Futura 1 solar farm, with a capacity of 671 MW and an investment of R\$ 3 billion. Additionally, the Company improved its energy efficiency following the start-up of operations at Jaguatirica II and Parnaíba V.

To develop its climate risk management, Eneva initiated the process of mapping, monitoring and developing assumptions regarding carbon and/or oil and gas pricing. It has also been making efforts to develop pilot projects that promote CO<sub>2</sub> capture technologies in its coal-fired power plants and studying its reservoirs for potential CO<sub>2</sub> storage.

All these goals are based on ESG commitments and can be viewed in detail on the [Company's website](#).



## Commitments undertaken GRI 2-28

Eneva has also joined the Global Compact Network Brazil for the second consecutive year in 2022, participating in the Climate Action Platform. The objective is to create organizational strategies to contribute to the development of a resilient and carbon-neutral economy in a transparent, fair and inclusive manner.

The Company is aligned with the Sustainable Development Goals (SDGs), which form a global agenda for the construction and implementation of public policies to guide humanity until 2030. In 2023, Eneva will begin its first TCFD reporting.

Eneva also actively participates in the development of public policies and advocacy for mitigation and adaptation to climate change. The company collaborates with various associations that directly address the topic. The Company's technical team is called upon to participate in calls and public hearings on regulations through technical chambers or by monitoring activities associations and is also a member of associations. These are:

- > ABCM (Brazilian Association for Coal)
- > ABDIB (Brazilian Infrastructure and Base Industry Association),
- > Abeeólica (Brazilian Wind Power Association),
- > ABH2 (Brazilian Hydrogen Association),
- > ABPIP (Brazilian Independent Oil and Gas Producers Association),
- > Abraceel (Brazilian Energy Traders Association)
- > Abragel (Brazilian Clean Energy Association),
- > Abraget (Brazilian Association of Thermoelectric Generators),
- > Abrasca (Brazilian Association of Public Companies),
- > Absolar (Brazilian Association of Photovoltaic Solar Energy),
- > Aecipp (Association of the Industrial and Port Complex Companies of Pecém),
- > Apine (Brazilian Association of Independent Power Producers)
- > CEBDS (Brazilian Business Council for Sustainable Development),
- > Cebri (Brazilian Center for International Relations),
- > Cerne (Center for Strategies in Natural Resources and Energy),
- > Fiema (Maranhão State Industry Federation),
- > IBGC (Brazilian Institute of Corporate Governance),
- > IBP (Brazilian Petroleum and Gas Institute)
- > IIA (Institute of Internal Auditors),
- > MBC (Competitive Brazil Movement),
- > Global Compact
- > A Concerted Effort for the Amazon.







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# Social



Employee Wesley Maciel - (UTE Jaguatirica)





Introduction

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# Attracting, **developing** and retaining employees GRI 2-4, EU14, 202-2

Its 1,490 employees are Eneva's most valuable asset. They are the ones leading the operations, decision-making, driving innovation and finding solutions for the business. In the various sectors in which the company operates, having a qualified workforce is essential to ensure not only good results, but also safety and the provision of energy to customers.

Annually the company conducts the Career and Succession Assessment Cycle (CACs) and introduced the 180° leadership assessment in 2022. In the 2022 cycle, 80 critical positions were identified, 124 employees were promoted and financial rewards were given to 558 other team members. The number of pay rises based on merit and promotions in the 2022 cycle was proportionally higher for females, indicating maturity and equality in the Company's recognition process.

Therefore, constant investments have been made in attracting new professionals and developing employees. In 2022, the Eneva Leadership Academy was launched, involving all levels of leadership, including supervision, with 13,455 hours of training and the participation of 233 leaders. There was also the development of collaborative content with FDC, PUC-RJ and Coppead UFRJ, which resulted in the creation of

a Corporate MBA - Business Manager, set to be launched in 2023. Additionally, an online module was built for the development of new leaders.

In 2022, the first cycle of the Trainee Program was completed, and the second cycle began with 25 new professionals. The trainees have the opportunity to engage in job rotation in the first year and immerse themselves in a specific area or unit in the second year, with the goal of contributing to project development. In addition to trainees, approximately 50 positions for undergraduate and technical students were opened annually through the Internship Program. In 2022, a total of 53 interns participated in the program.

Furthermore, two operations implemented the New Operators Qualification Program. Two groups have already completed the course, with 19 students graduating after six months (400 hours of classes), in a groundbreaking partnership with Senai. After practical qualification, the top 13 students were selected to begin a 12-month contract as Eneva Technical Trainees.

To ensure that the expansion plan aligns with the Company's culture, the first Employee Climate Survey was conducted in 2022, encompassing all employees.

## Leadership Academy Activities

MODULE	PARTICIPANTS	TRAINING HOURS	TOTAL MHRS
Kickoff with General Managers and Leadership	33	15	495
Kickoff with Managers, Coordinators and Supervisors	142	12	1704
Leading Yourself	201	56	11256
	<b>376</b>	<b>83</b>	<b>13455</b>

## Sponsorship of MBA Brazil

Eneva sponsored the MBA Brazil event hosted by Harvard Business School in Boston, United States. The event brings together Brazilian MBA students studying abroad to discuss the business landscape in Brazil. It is fertile ground for networking and connecting Brazilian companies with professionals in training, providing an opportunity for Eneva to showcase itself as a brand and attract new talent.

The conference was also attended by Eneva's HR team and involved more than 250 students from seven business schools.



## TALENT RETENTION

In 2022, as part of the retention initiatives, the Matching Shares Program was launched, giving employees the opportunity to buy Eneva shares using their variable compensation. With voluntary participation, 73% of eligible employees took part in the program.

A new methodology was also introduced in the merit review cycle, bringing greater objectivity to the determination of eligible employees for existing recognitions within the company. The criteria consider salary positioning and performance evaluation. Under this new format, the Company reinforces impartiality and meritocracy,

reducing biases in compensation discussions. On average, female employees stay with the company for 3 years, while male employees stay for 4 years. Among all women, there were promotions for 11.4% compared to 7.4% among men. Financial rewards were given to 35.7% of female employees and 37.7% of male employees.

The "Juntos" Conference, designed to inspire and promote professional development for black talents, took place for the fifth time. The conference has become one of the largest racial equality events in the corporate environment, impacting more than 8,000 people per year.

### Members of senior management hired from the local<sup>1</sup> community GRI 202-2

	2022 <sup>2</sup>
Total members of senior management	120
Members of senior management hired from local communities	69
Members of senior management hired in the period	11
Members of senior management hired from the local community	5
Proportion of senior management hired from the local community	45.45%

<sup>1</sup> Executive Board means all leadership positions within the organizational structure of the operational units. The term "local community" means all communities in the same region where the Operations/Plants are located, in this case, the North and Northeast regions. Important operational units include all the company's operational units, namely: Azulão, Complexo Parnaíba, Futura I, Hub Sergipe, Itaquí, Pecém II, Jaguatirica II and Termofortaleza

<sup>2</sup> For better alignment with GRI Standards, the scope has been redefined, and the information is therefore based on the year 2022.

## Engagement survey

### 94% of employees reported the following:

- > **97%** are confident in Eneva's prospects for the coming years;
- > **96%** feel proud to work at the Company;
- > **94%** state they are treated with respect;
- > **93%** believe that Eneva is a physically safe place to work;
- > **95%** affirm that the Company's benefits meet their needs.

### Total workforce by employment contract and gender<sup>1</sup> GRI 2-7

TYPE OF CONTRACT	2021			2022 <sup>2</sup>		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
Permanent	883	244	1,127	1,131	314	1,445
Temporary	25	13	38	26	19	45
<b>Total</b>	<b>908</b>	<b>257</b>	<b>1,165</b>	<b>1,157</b>	<b>333</b>	<b>1,490</b>

<sup>1</sup> The total number of employees is calculated by considering those with indefinite-term employment contracts (CLT), fixed-term employment contracts (CLT), employees with disabilities (PWDs), and Statutory Officers.

<sup>2</sup> In 2022, three new companies were incorporated: Focus Energia, Celse and CGTF - Central Geradora Termelétrica Fortaleza. This resulted in an increase in the number of employees compared to the previous year.





### Total workforce by employment contract and region<sup>1 2</sup> GRI 2-7

REGION	2021			2022		
	DEFINITE TERM	INDEFINITE TERM	TOTAL	DEFINITE TERM	INDEFINITE TERM	TOTAL
N	3	129	132	1	182	183
NE	9	662	671	13	776	971
SE	26	336	362	31	487	518
<b>Total</b>	<b>38</b>	<b>1,127</b>	<b>1,165</b>	<b>45</b>	<b>1,445</b>	<b>1490</b>

<sup>1</sup> There are no employees in the Midwest and South regions.

<sup>2</sup> For distribution by region, we considered the employee's workplace location in December of each respective year.

### Total number and Turnover rate GRI 401-1

	TOTAL TERMINATIONS		TURNOVER RATE	
	2021	2022	2021	2022
<b>BY AGE GROUP</b>				
Under 30	35	16	0.25	0.26
Between 30 and 50	118	131	0.18	0.17
Over 50	17	22	0.12	0.14
<b>Total</b>	<b>170</b>	<b>169</b>	<b>0.56</b>	<b>0.57</b>
<b>BY GENDER</b>				
Men	131	123	0.19	0.17
Women	39	46	0.19	0.21
<b>Total</b>	<b>170</b>	<b>169</b>	<b>0.38</b>	<b>0.38</b>
<b>BY REGION</b>				
North	86	21	0.14	0.24
Northeast	22	81	0.29	0.12
Southeast	62	67	0.23	0.24
<b>Total</b>	<b>170</b>	<b>169</b>	<b>0.67</b>	<b>0.60</b>

### Workers who are not employees GRI 2-8

	2021	2022
Apprentices	8	9
Interns	51	53
Third parties	4,561	4,099
<b>Total</b>	<b>4636</b>	<b>4194</b>

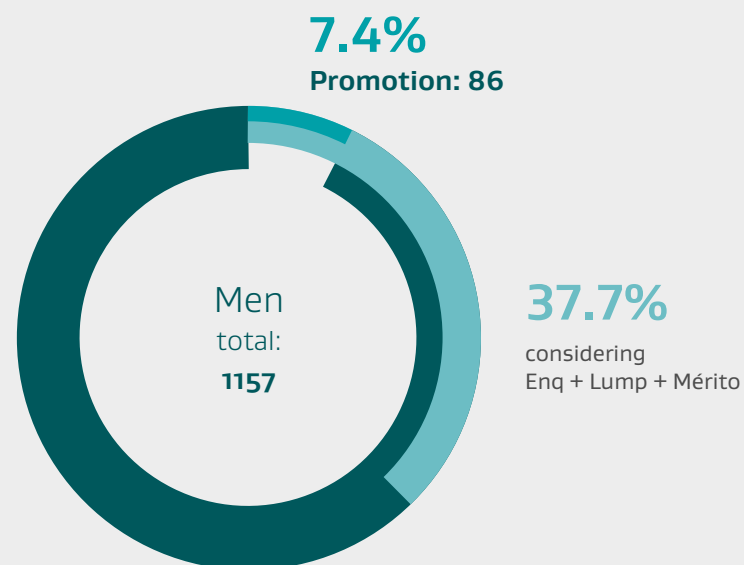
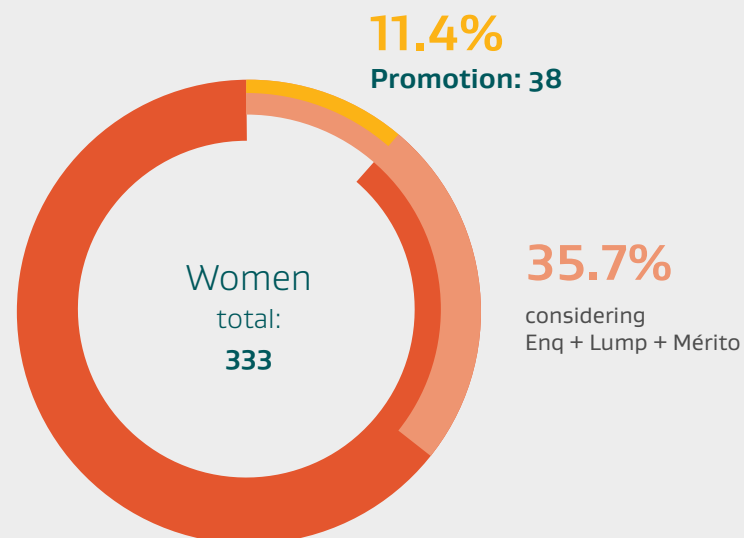
### New employee hires and hiring rate 401-1

	TOTAL NUMBER OF NEW HIRES		RATE OF NEW HIRINGS <sup>1</sup>	
	2021	2022	2021	2022
<b>BY AGE GROUP</b>				
Under 30	64	107	0.33	0.44
Between 30 and 50	192	238	0.23	0.21
Over 50	11	15	0.09	0.12
<b>Total</b>	<b>267</b>	<b>360</b>	<b>0.65</b>	<b>0.77</b>
<b>BY GENDER</b>				
Men	206	267	0.23	0.23
Women	61	93	0.28	0.28
<b>Total</b>	<b>267</b>	<b>360</b>	<b>0.50</b>	<b>0.51</b>
<b>BY REGION</b>				
North	107	68	0.1595	0.37
Northeast	55	113	0.4167	0.14
Southeast	105	179	0.2901	0.35
<b>Total</b>	<b>267</b>	<b>360</b>	<b>0.87</b>	<b>0.86</b>

<sup>1</sup> The variation in 2022 compared to 2021 was due to the hiring in the North region for the beginning of the Azulão - Jaguatirica Integrated Project. The turnover rate in the North region continued to decrease in 2022, aligning with mature operations in the Northeast region.



### Equality in promotions and salary increases based on merit between men and women in 2022



### Minimum notice period regarding operational changes GRI 402-1

The Company does not have a minimum notice period for employees regarding significant operational changes, and historically there have been no such changes that could directly impact working hours. In the event of more sensitive alterations, the Company may provide a minimum of 30 days' notice, and in cases of collective situations or major changes, the Company seeks to collaborate with the unions representing its employees to foresee impacts, prioritizing care, transparency and fairness, always investing in effective communication with its employees.

## Profile and diversity

Eneva encourages the pursuit of professionals with diverse backgrounds and has been working with leadership and the HR team to address unconscious biases that may create barriers for hiring more diverse profiles, including underrepresented groups. There is also a Talent Pool available on the careers page and LinkedIn. To learn more about Diversity, please refer to the Eneva 2022 Integrated Report.

In addition, specific training has been provided, as mentioned in the previous paragraph: a total of 1,600 hours of training for 38 individuals who completed the New Operators Qualification Program in Itaqui and Pecém, as well as 13 local technical interns in Parnaíba.

#### Individuals within the organization's governance bodies GRI 405-1

MEMBERS OF GOVERNANCE BODIES, BY GENDER (%)		
	2021	2022
Men	86%	86%
Women	14%	14%
MEMBERS OF GOVERNANCE BODIES, BY AGE GROUP (%)		
	2021	2022
Under 30	0%	0%
30 to 50	57%	43%
Over 50	43%	57.1%



### Employees by category and gender (%) GRI 405-1

	2021		2022	
	MEN	WOMEN	MEN	WOMEN
Chief Executive Officer (CEO)	100	0	100	0
Senior Management	92	8	93	7
Management	84	16	84	16
Specialists	70	30	68	32
Co-ordination	66	34	70	30
Administrative <sup>2</sup>	60	40	61	39
Operational <sup>1</sup>	90	10	90	10

<sup>1</sup> The category includes positions of Supervisors, Operators and Technicians.

<sup>2</sup> Trainees are included in the Administrative category.

### Workforce by employee category and race (%) \*

	2021					2022				
	WHITE	BLACK	MIXED RACE	ASIAN	INDIGENOUS	WHITE	BLACK	MIXED RACE	ASIAN	INDIGENOUS
Chief Executive Officer (CEO)	100	0	0	0	0	100	0	0	0	0
Senior Management	85	0	15	0	0	87	0	13	0	0
Management	76	0	13	1	0	73	0	15	0	0
Specialists	70	4	23	2	0	74	2	13	2	0
Co-ordination	78	0	17	1	0	65	3	23	1	0
Administrative	54	7	33	2	0	51	6	31	2.5	0.5
Operational* *	33	8	54	2	0	32	8	51	3	0

\* In the breakdown of the employee base by race, there are a total of 116 individuals who did not declare their race and are not included in this analysis.

\*\*The category includes positions of Supervisors, Operators and Technicians.

### Workforce by employee category and age group (%)

	2021			2022		
	<30	30-50 YEARS	> 50	<30	30-50 YEARS	> 50
Chief Executive Officer (CEO)	0	100	0	0	100	0
Senior Management	0	67	33	0	67	33
Management	0	75	25	0.9	80	20
Specialists	3	80	17	2	81	17
Co-ordination	4	83	13	4	87	9
Administrative	27	69	4	29	67	4
Operational*	17	76	7	15	77	8

\* The category includes positions of Supervisors, Operators and Technicians.

### Employees, by job category and People with Disabilities (PwDs) (%).

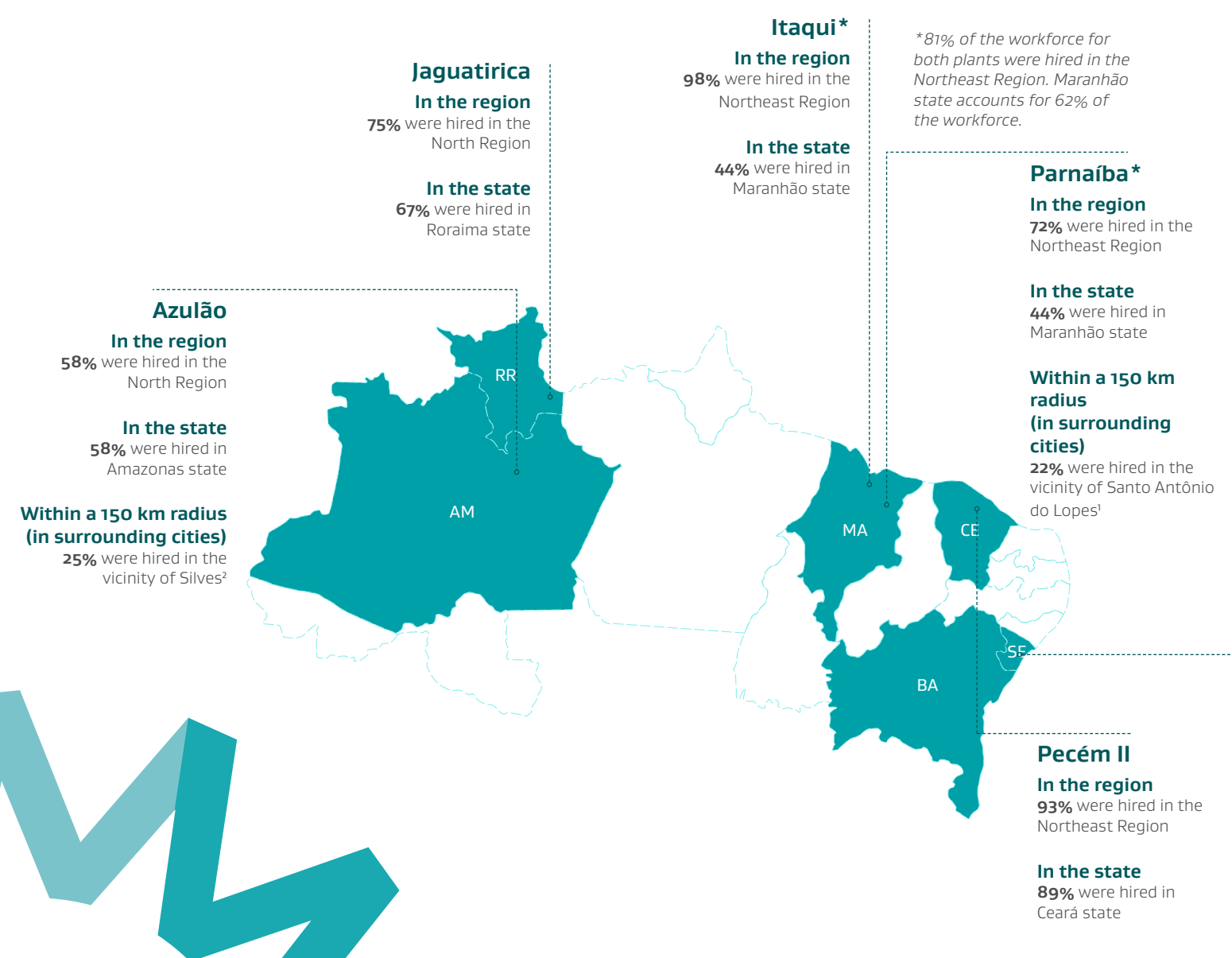
	2021	2022
Chief Executive Officer (CEO)	0	0
Senior Management	0	0
Management	0	0
Specialists	0	0
Co-ordination	1	2.6
Administrative	7	3.23
Operational*	7	0.87

\* The category includes positions of Supervisors, Operators and Technicians. There were no significant variations in the percentages or year-on-year comparisons. The calculated number of employees includes those with indefinite-term CLT contracts, fixed-term CLT contracts, and PwDs (People with Disabilities).





# Distribution of local workforce in Eneva's **operational assets**



ASSETS	PLACE OF BIRTH
Parnaíba	67% were born in the Northeast, with 38% from Maranhão state
Itaqui	82% were born in the Northeast, with 74% from Maranhão state
Pecém II	65% were born in the Northeast, with 50% from Ceará state
Azulão	53% were born in the North, with 47% from Amazonas state
Jaguatirica	33% were born in the North, with 16% from Roraima state



# Development GRI 404-2

In 2022, the Individual Development Program (PDI) was revamped, an initiative that aims to stimulate self-development through the definition of learning goals. After each annual performance assessment cycle, employees have the opportunity to review their PDI. To emphasize its importance and encourage employee participation, supporting materials and communication campaigns were launched.

As a basis for professional development, a series of improvement programs are offered. See a selection of them below:

**> Relaunch of the Leadership Academy** with the support of partners such as PUC-RJ, Coppead UFRJ and FDC, to develop skills, align with Eneva's culture and prepare leaders to face business challenges.

**> Internal Multipliers Program:** employee training to pass on knowledge, totaling 64 people

**> Knowledge Academy:** through internal campaigns, the use of the Academy and its course catalog has increased. It now covers 116 training courses in various categories (Behavioral, Technical, Leadership, Ethics & Integrity, Systems and Tools);

**> Survey of Individual Development Plan Needs:** with the aim of improving the annual training planning, understanding the updating and training needs of teams, the Training Needs Survey (LNT) initiative was launched. The goal is to further reinforce the commitment to continuous employee development in line with the company's business;

**> Workforce Planning 2023-2030:** With the aim of achieving the strategic goals for 2030 a Strategic Workforce Plan (SWP) is being developed. This plan identifies and plans the talents and skills that the company will require in the future to achieve its long-term strategic objectives. This strategic planning contributes to anticipating changes in the market, developing strategies to attract, develop and retain talent, as well as ensuring that the organizational structure is agile and suitable for various businesses. The ultimate goal is to improve the company's performance and results, thereby contributing to its long-term competitiveness and success.

**> Career Y:** In order to value the specialist career path, Eneva has started developing a Y-shaped career plan for 5 operational areas, aiming to enhance the organizational structure and ensure talent retention. Once finalized, the plan will

include criteria for career progression and the formation of evaluation committees to recognize the expertise of individuals and ensure professional advancement for employees in technical areas. Its implementation is scheduled for 2023.

## Average hours of training per employee by gender GRI 404-1

	2022
Men	52.56
Women	41.83
<b>Total Average</b>	<b>50</b>

## Average hours of training per employee by employee category

	2022
Senior Management	16.2
Management	26.6
Specialists	38.3
Co-ordination	27.0
Administrative	36.8
Operational	57.8
Trainees	200.7
<b>Total</b>	<b>50.1</b>



## KNOWLEDGE DEMAND

Training needs are also identified through Individual Development Plans (IDPs) prepared by the employees themselves (92% completed their IDPs in 2022) using a simple and intuitive tool. Through IDP, professionals formalize their career development interests and can schedule career conversations with the HR department. To assist in the creation of the plan, there is a course available called "Building Your IDP" in the Knowledge Academy, which provides practical tips for plan development. 96% of eligible employees reported receiving feedback from their managers, and 99% found the feedback useful for their development.

## Employee benefits GRI 401-2

With its benefits offering, Eneva aims to ensure internal equity and competitiveness in relation to the market, providing a package that enhances the economic and social well-being of individuals and their families. Benefits evolve according to market practices and collective agreements, as well as the evolving expectations and needs of people.

### TRANSPORTATION VOUCHERS

Available to all employees. Specifically for employees at the Itaqui, Santo Antônio dos Lopes, Azulão, Jaguatirica, Sergipe Hub, Termofortaleza and Pecém II plants, the Company provides buses for commuting to and from work.

### SCHOOL SUPPLIES

Provided to all employees with legally dependent children enrolled in primary, elementary or high school and registered in the plan. Not eligible for interns and apprentices.

### PRIVATE PENSION

Available to all permanent employees (CLT) with an indefinite contract, offering a vesting schedule with a shorter redemption time than the market average and allowing flexible management of investment funds after 5 years of employment.

### DAYCARE/BABYSITTER/SCHOOL ALLOWANCE

This allowance is granted to all employees with legally dependent children aged up to 5 years, 11 months and 29 days. Starting in 2022, it is supplemented by the new school allowance for employees with legally dependent children between 5 years, 11 months and 29 days and 6 years, 11 months and 29 days old. Not eligible for interns and apprentices.





**PAYROLL-SECURED LOANS THROUGH COLLABORATION WITH SUPPLIERS. DEDUCTED FROM THE MONTHLY PAYROLL.**

Available to all active employees with an indefinite contract and more than 9 months of employment.

**SUPPORT ALLOWANCE FOR CHILDREN WITH SPECIAL NEEDS**

Provided to employees stationed at Pecém II, in the amount defined in the collective agreement.

**HOUSING ALLOWANCE FOR EMPLOYEES WORKING AWAY FROM HOME**

Granted to employees at the plants in Santo Antônio dos Lopes, Boa Vista, Silves and surrounding areas.

**MEAL/FOOD VOUCHERS**

Available to all employees, with different amounts by location as per the collective agreement. It includes a low co-payment, flexible choice between meal vouchers and food vouchers, and credits during vacations.

**MEDICAL AND DENTAL CARE**

Available to all employees, including interns and apprentices, with access to comprehensive plans with company coverage.

**LIFE INSURANCE**

All employees, except interns. The benefit includes differentiated funeral assistance, which also covers the employee's parents.

**CHRISTMAS GIFT CARD**

Available to all employees, with different amounts by location as per the collective agreement.

**GYMPASS**

Available to all employees.

**EXTENDED MATERNITY LEAVE OF 180 DAYS AND PATERNITY LEAVE OF 20 DAYS**

Available to all employees because the Company recognizes the importance of a child's birth.

**ENEVA BABY PROGRAM, PROVIDING GUIDANCE FOR PREGNANT WOMEN WITH MEDICAL, PSYCHOLOGICAL AND OBSTETRIC NURSING SUPPORT. THE PREGNANT EMPLOYEE ALSO RECEIVES A KIT WITH DIAPERS, WET WIPES AND BABY CLOTHES.**

Available to all female employees, including pregnant spouses and pregnant daughters of employees from all locations who are dependents in the employee's health plan.

**ADDITIONAL ENEVA INSURANCE – CAR, HOME, PORTABLE EQUIPMENT AND OTHER**

Available to all employees.

**EDUCATIONAL ASSISTANCE FOR SCHOOL TUITION PAYMENT FOR EMPLOYEES' CHILDREN AGED 6 AND ABOVE**

Available to all employees based in Santo Antônio dos Lopes.

**QUALITY OF LIFE PROGRAM, INCLUDING FUNCTIONAL EXERCISE, WORKPLACE EXERCISE, YOGA, SOCCER AND OTHER ACTIVITIES, DEPENDING ON THE LOCATION**

Available to all employees, subject to local availability.

**SUPPORT AND CARE PROGRAM (OPTUM) PROVIDING PSYCHOLOGICAL, SOCIAL, LEGAL AND FINANCIAL ASSISTANCE.**

Implemented in 2022 and available to all employees, including legal dependents and parents.

**Parental leave<sup>1</sup> GRI 401-3**

		2021	2022 <sup>1</sup>
Employees who took parental leave	men	26	50
	women	4	8
Employees that returned to work after parental leave ended that were still employed 12 months after their return to work	men	38	39
	women	6	4
Rate of return	men	100%	100%
	women	100%	90%
Retention rate	men	95%	91%
	women	75%	57%

<sup>1</sup> Regarding the Return to Work Rate indicator, there was one voluntary termination that occurred upon returning to work. For the Retention Rate indicator, there were seven departures, including four voluntary and three involuntary (termination initiated by the company).



## REMUNERATION GRI 202-1

At Eneva, remuneration is determined based on an annual market survey, taking into account responsibilities, experience and qualifications. It also considers collective bargaining agreements and federal/state minimum wage requirements. There is no differentiation in salary based on gender, location or operational unit.

Short-term and long-term incentives encourage ownership mindset, teamwork and a focus on results, aligning the interests of employees with the company's long-term interests.

The goal of these compensation elements is to recognize and reflect the scope and value of positions internally, individual and team performance, and to attract and retain professionals within the company.

In 2022, Eneva introduced an innovative long-term incentive plan (Matching Shares) for leadership positions ranging from CEO to Managers. For 2023, the plan is being broadened to also include specialist roles at the managerial level. In the Matching Shares plan, participants are required to allocate a portion of their short-term incentives to acquire Eneva shares. As a result, the participants receive Eneva shares matching their investment (matching shares) after three years.

The Gender Salary Gap at Eneva is monitored by the Company, and the salary variation is at healthy levels. Any variations are related to technical aspects of performance and/or experience, consistent with a salary strategy based on meritocracy and aligned with market best practices. The Company values fair criteria that allow for equal treatment in salary management across its teams.

For more details, please see the [Remuneration Policy](#).

## Ratio of standard entry-level wage compared to local minimum wage, by gender and operation (%) GRI 202-1

OPERATIONS <sup>1</sup>	2021		2022	
	H	W	H	W
Eneva Rio de Janeiro	2.06	1.76	2.41	2.01
Eneva Amazonas and Roraima	1.59	2.23	1.70	2.27
Pecém II Ceará	1.71	1.81	1.68	1.68
Itaqui Maranhão	1.74	1.74	1.68	2.26
Paranaíba Maranhão	1.59	1.69	1.70	1.70
Eneva Overall	1.59	1.69	1.68	1.68

<sup>1</sup> All Company operational sites that have been incorporated or commissioned for more than 1 year are considered mature.

## Ratio of basic salary and remuneration of women to men, by employee category GRI 405-2

	2022 <sup>1</sup>
Executive Board	-12.5%
Management	-1.3%
Co-ordination	2.4%
Specialist	-9.3%
Administrative	-1.8%
Operational	-3.6%
Trainees	0%

<sup>1</sup> Baseline



# Employee health, **well-being** and safety

GRI 3-3, 403-1, 403-6, 403-7, 403-8, OG 11.9.2, SASB EM-EP-320a.2

The concern for the health and safety of workers and third parties is a constant priority at Eneva. The Company is fully aware of the high-risk nature of its business, especially in the activities of Natural Gas Exploration and Production, and takes responsibility for developing plans and programs focused on Occupational Health, Safety and Medicine and putting them into practice.

Eneva's occupational health and safety system has been implemented in accordance with the regulations of the National Petroleum Agency (ANP) and aligns with the following recognized risk management and/or management standards and guidelines: NBR ISO 14001 - Environmental Management Systems, NBR ISO 45001 - Occupational Health and Safety Management Systems, OHSAS 18001 - Occupational Health and Safety Management Systems and ANP Regulation: SGSO - Operational Safety Management.

The Health, Safety and Environment management System is structured around 10 Guidelines, considering the requirements of regulatory and oversight agencies, and based on industry best practices. This system focuses on four fundamental pillars:

**Operational safety** – Ensuring the safety of assets, people, neighboring communities and the environment through the safe management of industrial processes, maintaining their integrity, and managing process risks.

**Occupational health and safety** – Ensuring effective management of the hazards and risks to which employees and third parties are exposed in carrying out their activities, as well as providing a healthy environment for safe work.

**Environmental protection** – Managing operational processes efficiently with a focus on preserving the environment, maintaining effective controls to prevent damage to soil, water, air and biodiversity, and optimizing the use of natural resources.

**Social responsibility** – Supporting operations by working proactively and continuously with communities, ensuring transparency and active listening, establishing value-based relationships and ensuring community safety.





The HSE (Health, Safety, and Environment) Management System covers all operational units and monitors activities such as seismic acquisition, drilling, well completion and intervention, electro-mechanical construction and assembly, oil and gas production and treatment, power generation and highway transportation of hazardous products. All workers and employees, without exception, are covered by the Eneva HSE system.

Every year, all company operations undergo audits by an independent company to gage compliance with the HSE Management System. Action Plans are formulated to address identified non-conformities, with a focus on the scope of actions to prevent their recurrence.

Contracted companies are also required to adhere to Eneva's HSE requirements and undergo annual third-party audits to assess their maturity and degree of compliance with these requirements. In the case of contracted companies with continuous operations in Eneva's operational areas, Bridging Documents are developed to align the HSE management systems of the unit and the contracted company, as occurred in the Construction of Futura I, Parnaíba VI, and Seismic Acquisition projects.

In 2022, 25 companies were audited, five more than the previous year.

In addition to annual audits, operational units and construction sites hold periodic meetings for the critical analysis of the HSE Management System. Over 75 HSE Guidelines indicators available in the

PowerBI system are reviewed, and employees actively participate in the development, implementation and periodic review of the HSE Management System.

Furthermore, to evaluate the HSE Management System and pursue continuous improvement, the HSE Committee was implemented in 2022, with the participation of operational and corporate HSE officers, for strategic discussions on the subject.

All operational units have the Leadership Commitment Matrix, which aims to involve leadership in the evaluation of key Health and Safety processes and facilitate communication between the workforce and leaders.

#### Occupational health and safety management system based on legal requirements and/or recognized standards/guidelines

	2021	2022
Percentage of employees and workers covered by the HSE system	100%	100%
Percentage of employees and workers covered by the internally audited system.	38%	76%
Percentage of employees and workers who are covered by such a system that has been audited or certified by an external party	10%	71%

*\*Workers: people who are not employees, but whose work and/or workplace is controlled by the organization.*





## Deviation Management GRI 403-4

Continuing to prioritize incident prevention, Eneva consistently and systematically identifies workforce deviations throughout the Company's leadership, aiming to raise awareness and ensure the commitment of all employees, both internal and external, to their safety responsibilities and to provide clarity on the expected behaviors defined by the Company.

The identified deviations are systematized through unit indicators, guiding the necessary actions for their elimination, such as reinforcement through training programs and campaigns, among other things. The Workforce Deviation Identification Tool (IDFT) is made available to all employees to actively participate in the process of improving the unit's safety conditions. Additionally, behavioral Audits by leadership are included in the units' remuneration targets.

Eneva identifies workforce deviations to raise awareness and ensure the commitment of all employees, both internal and external, to their safety responsibilities.

## Worker training GRI 403-5, EU16

Worker training on health and safety topics begins during the onboarding process and continues throughout their journey with the Company. Training programs are provided through various platforms and formats in order to make the learning process more effective.

In 2022, online training programs were developed to cover essential topics, aiming to standardize knowledge of expected behaviors and rules that govern work routines, as well as critical safety tools, processes and procedures.

Each job position has its own training matrix, which is mandatory for performing their activities. In addition to formal training programs, all employees joining the company, particularly those assigned to operational units and projects, receive mentoring from experienced employees to consolidate the knowledge gained from formal training.

The training and engagement of Eneva's employees begin during the onboarding process and extend throughout their journey with the company. In 2022, a total of 53,720 training hours were conducted to comply with health and safety regulations. For third parties, 218,688 hours of training were provided.

In this regard, 651 emergency training sessions were conducted, including Brigade training, Emergency Response Team training, and Emergency

Drills, totaling 11,250 training hours and an average of 7.7 hours per employee located at the operational sites.

### **(SASB EM-EP-320a.1)**

Training programs are the responsibility of the management of operational units, with support from Human Resources, and they cover both technical and non-technical skills. The management teams also ensure adherence to the training matrix defined in internal regulations within their respective areas.





# HSE risk mapping GRI 403-2

Eneva maps the operational and occupational risks to which employees are exposed.

**Regarding operational risks**, the Company identifies, assesses and addresses safety risks in units during design, construction, installation and decommissioning activities. The process employs the most suitable technique based on the facility's lifespan.

Throughout the units' operational life, risk analysis is conducted as part of the Operations and Maintenance (O&M) processes before any permanent or temporary decommissioning and prior to the implementation of any changes. These processes are supported by the DT and GM tools in the RedMine system.

**For occupational risks**, the company develops Risk Management Programs (RMPs) for its units, which are integrated into the Occupational Risk Management (ORM) structure. In 2022, a new RMP model was defined, considering factors such as the work environment and regime.

Each operational unit has its own Technical Report on Occupational Environmental Conditions (LTCAT) that is reviewed whenever significant changes occur in its facilities. For routine activities, internal regulations are established, where occupational and operational risks are analyzed based on the sequence of tasks.

For non-routine activities, risks are evaluated and controlled through Work Permits (PT) and Job Hazard Analysis (APR) for each task. For non-routine activities, occupational risks are controlled through safe work procedures.

To ensure the quality of these assessments, tools such as Procedure Compliance Verification and Work Permit Audits are implemented. This entire process is also verified annually during Corporate Audits of the HSE Management System in the operational units.

Furthermore, as mentioned earlier, communication regarding Deviation Reports to unit leadership and the workforce has been reinforced, allowing employees to report any hazards or risky situations.

Internal communication campaigns aimed at strengthening the safety culture have been essential for raising awareness among workers. In 2022, the campaign "HSE, you are part of it" encouraged workers to report unsafe work conditions or health risks to their peers. In addition to the aforementioned tools, a compliance hotline (0800) is available to receive reports related to non-compliance with the Company's safety rules, ensuring the confidentiality of the reporter's identity to prevent retaliation. Moreover, any indication of retaliation is subject to investigation by Compliance and appropriate consequences.







# Work-related injuries GRI 403-9, SASB EM-EP-320<sup>a</sup>.1, SASB IF-EU-320<sup>a</sup>.1

All incidents, including injuries and near misses, involving any employees (both internal and external) in activities performed on behalf of Eneva are reported and investigated. Following an incident, corrective actions are defined to prevent its recurrence and ensure broader coverage.

Accidents are classified into five categories: environmental, human health, material losses to company or third-party assets, impact on communities and operational continuity and reputation.

From 2021 to 2022, there was a reduction in the total recordable case frequency (TRCF) for both employees and third parties, as well as the frequency rate of lost-time injuries for third parties.

## Accident frequency rate

Direct	from 1.46 to 0.62
Third parties	from 2.80 to 2.49
<b>Total</b>	<b>from 2.55 to 2.15</b>

## Lost-time injury rate

Direct	from 0.00 to 0.62
Third parties	from 0.74 to 0.64
<b>Total</b>	<b>from 0.60 to 0.63</b>

## Health and safety figures and rates\*\*\* for employees and third parties

	EMPLOYEES		THIRD PARTIES		EMPLOYEES AND THIRD PARTIES	
	2021	2022	2021	2022	2021	2022
Number of fatalities as a result of work-related injuries	0	0	0	0	0	0
Fatality rate	0	0	0	0	0	0
Number of high-consequence work-related injuries (excluding fatalities)	0	0	1	0	1	0
Rate of high-consequence work-related injuries (excluding fatalities) / Severity rate	0	0	0.08	0	0.07	0
Number of recordable work-related injuries	4	2	34	36	38	38
Total recordable incident rate (TRIR) / Total recordable case frequency	1.46	0.62	2.8	2.49	2.55	2.15
Number of recordable work-related near misses**	20	62	30	41	50	103
Near-miss frequency rate (NMFR)**	7.32	0	2.47	0	3.36	5.94
SAF-CR (No-lost-time injury with work restriction)		0		15		15
SAF-SR (No-lost-time injury without work restriction)		0		12		12
CPS (First Aid Case)		7		59		66
Deviations		1355		1655		3,010

\*Workers: people who are not employees, but whose work and/or workplace is controlled by the organization.

\*\* The categorization of near misses for employees or workers was only implemented in December 2020, allowing for separate reporting starting in 2021. Incident data (injuries and near misses) is compiled according to PR.CRP.HSE.001, and deviation data according to PR.CRP.HSE.014.

\*\*\* The rates have been calculated based on 1,000,000 hours worked.



# Taking care of health GRI 403-3, 403-8, 403-10

Workers' health is essential to Eneva. Therefore, the Company focuses on disease and accident prevention, maintaining a welcoming environment for employees and providing support throughout their journey upon joining us. In 2022, to further enhance this topic, Health and Safety was divided into two branches, and the Health Management is now led by an experienced occupational physician.

The Company has Occupational Health and Emergency teams consisting of doctors, nursing technicians and nurses. The units have on-site clinics open during working hours, with some operating 24/7. Additionally, there is a telemedicine service provided by IHCARE for emergency support and guidance.

In 2022, the Company began internalizing employees' clinical examinations, including pre-employment and periodic exams. This approach fosters a closer relationship between employees

and the medical teams in each unit and enables ongoing individualized health monitoring.

Individualized monitoring allows for the evaluation of the progression of chronic diseases, risk assessment before engaging in critical activities, identification of any necessary activity restrictions and , prevention of exacerbation of illnesses or injuries resulting from work-related activities.

In 2022, a new benefit was introduced for employees with the implementation of the Support and Care Program, which offers psychological, legal, financial and social assistance to employees and their dependents.

During the reporting year, all employees and third-party individuals (totaling 5,689) were covered by the organization's health and occupational health management system.

Throughout the year covered by the report, all employees and third parties of Eneva were covered by the organization's health and occupational health management system





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# Emergency management

GRI 3-3, O&G 11.7.4, 11.7.5, SASB EM-EP-540a.2

Eneva takes a proactive approach to accident prevention while maintaining a well-equipped and prepared structure to respond to emergencies. All operational units, including those under implementation, and administrative offices have updated their Emergency Response Plans based on mapped risk scenarios.

Trained and prepared teams are in place to respond to emergencies, including Civil Firefighters, Emergency Responders, Medical Professionals and others proficient in accident response and mitigation techniques. Operational combat resources are adequately maintained and sized for their intended purposes.

Critical accidental scenarios are covered by Simulated Programs, and the HSE Management System monitors compliance with simulation schedules, implementation of identified improvement actions, and their effectiveness.

Drills actively involve communities, Firefighters, Police, and other stakeholders in scenarios involving nearby communities or requiring additional external resources.

The company maintains direct communication channels with all stakeholders through the Emergency Center. For medical emergencies, there is a dedicated teleconsultation channel available 24/7 through IHCARE, which also provides support for ground or air transportation, when necessary.

In the event of larger-scale emergency scenarios, Eneva has established a Crisis Committee that can be activated at any time if needed. The Crisis Management process is governed by Eneva's Crisis Manual, which covers communication, roles and responsibilities, and periodic drills. The governance of this process falls under the responsibility of the Risk Management Department and involves all necessary areas for effective crisis management.





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# Human rights and community development GRI 3-3

A significant portion of Eneva's assets is located in the North and Northeast regions of Brazil, particularly in inland areas with low Social Progress Index (SPI) scores, according to Instituto do Homem e Meio Ambiente da Amazônia (Imazon). The Company believes that sustainable development occurs when its presence and business positively contribute to the geographies in which it operates and the surrounding communities. This entails promoting actions that improve quality of life, job and generate employment and income and ultimately contribute to local prosperity.

Improving the Social Progress Index in the municipalities where Eneva operates until 2030 is one of the company's ESG commitments. To fulfill this commitment, Eneva pursues three main strategies:



**Corporate Social Responsibility:** Implementing social projects that focus on vulnerable families, promoting practices in family farming, income generation and improving education indicators;



**Local labor:** Expanding initiatives to train local workforce for greater employability and citizenship;



**Social suppliers:** Promoting initiatives that drive local economic development through sustainable procurement.





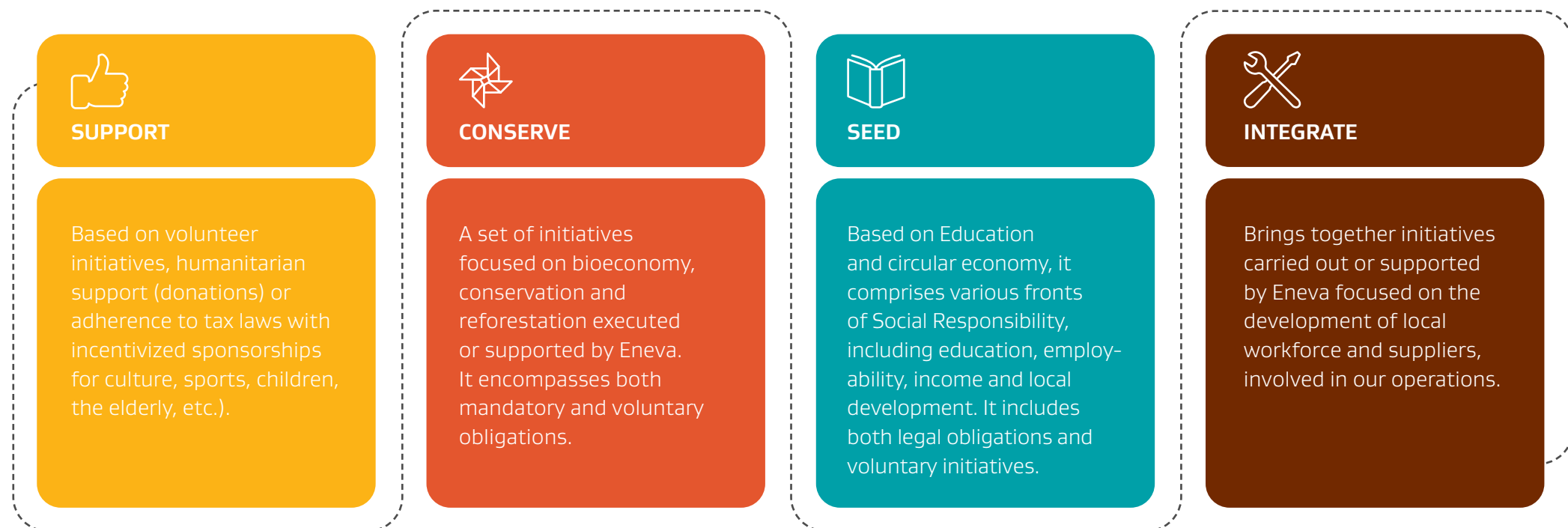
At the forefront of Eneva's actions, respect for human rights is a non-negotiable deal, as expressed in the Human Rights Policy launched in 2021, with prior approval from the Board of Directors. In the same year, the company made a public commitment to join the United Nations Global Compact and its ten principles related to human rights, labor, environment and anti-corruption.

All these initiatives are based on two guiding principles of efforts and investments, namely the Eneva CSR matrix and the Social Project Implementation Methodology, reflected in the figures below.



## CSR Eneva Structure

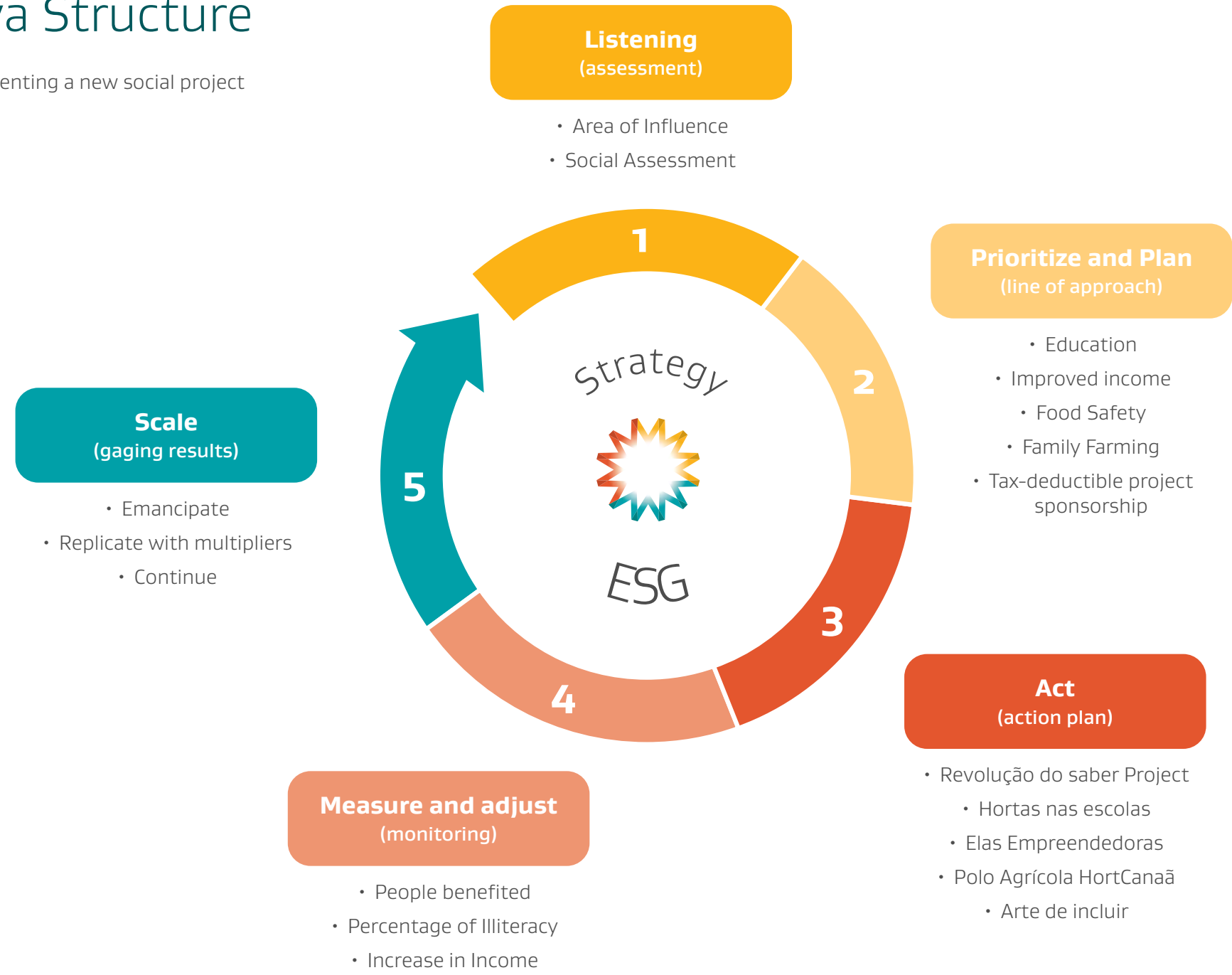
Based on the guidelines of our materiality matrix, Eneva's CSR focuses on **Education, Income Generation** and **Family Farming**





# CSR Eneva Structure

Strategies for implementing a new social project







## Learning to **benefit** GRI 2-4, 413-1

Through social diagnosis, mapping, monitoring, forums, and meetings with local leaders, Eneva identifies vulnerable groups in its geographies where it operates. Among the identified groups are resettled individuals, compensated individuals, artisan fishermen, shellfish gatherers, women and farmers from surrounding communities.

Engagement with these groups is achieved through support in organizing associations or projects, integrating them into public policies, providing training, and promoting events to bring visibility to the marketing of their products, adding value to what they produce and valuing their traditional customs and activities in most cases. There are also actions focused on women, aiming to integrate them into the local socioeconomic context.

In 2022, Eneva recorded an increase in the number of participants in those projects, enabling families to lift themselves out of poverty, integrating projects into public policies, expanding partnerships that promote income generation, and encouraging education for group members. The actions carried out in 2022 contributed to empowering the projects through increased knowledge and associations.

Learn more about the monitoring and assessment initiatives carried out by Eneva and their impact on projects and results:

### IPS PRESENTATION - AMAZON

The cooperation process between Imazon and the territories of Maranhão and Amazonas was initiated, and as a first step, meetings were held with community representatives, government officials, and society in general to deliver presentations and provide clarifications about the IPS (Index of Social Progress). In Maranhão, the meetings took place in the municipalities of Capinzal do Norte, Lima Campos, Pedreiras, Santo Antônio dos Lopes and Trizidela, with the participation of 84 attendees in 9 meetings. In Amazonas, the project was carried out in the territories of Silves and Itapiranga, with 50 people attending 6 meetings.

### COMMUNITY FORUMS

In line with the company's objective to promote knowledge, qualitative listening and transparency in operational and social processes, Eneva expanded the Community Forums to two additional territories: Amazonas and Roraima, totaling 5 meetings attended by communities from the surrounding areas, representatives of social projects and government officials. In addition to presenting data on Eneva's actions and initiatives, the company fostered full interaction with evaluations of the activities, proposals for improvements and collective construction for the projects.

In 2022, discussions related to Eneva's operations were initiated with specialized teams from the units, providing a forum for clearing up queries and presenting the stages of the business. A total of 221 people participated, with 40 hours of listening, facilitating full interaction with the involved stakeholders.

### COMMUNITY MANAGEMENT COMMITTEES

The meetings of Eneva's community management committees aim to promote transparency with the main community leaders in the vicinity, addressing topics directly related to the business and operational impacts in the regions.

The committees are present in the operational areas in Maranhão (São Luís and Santo Antônio dos Lopes), Ceará (São Gonçalo do Amarante) and Amazonas (Silves and Itapiranga), totaling 8 meetings with 32 local community leaders representing communities or local groups.



ACTIONS	RESULTS/PROJECTS
Social impact assessments, including gender impact assessments, based on participatory processes	46 families
Environmental impact assessments and ongoing monitoring	Dispersion of coal particles, monitoring of seawater, air, noise, vibration and environmental offsets.
Public disclosure of results of environmental and social impact assessments	5 Forums, 253 Home visits, 72 Community meetings, 205 0800 Channel
Local community development programs based on local communities' needs	Elas Empreendedoras, Jovens Empreendedores, SEMEAR, APRAND, AMUQUEC, Polo Agrícola HortCanaã, Agroforestry Project (learn more on page 54)
Stakeholder engagement plans based on stakeholder mapping	Continuous engagement with stakeholders involved in Communication Programs.
Local community hearing committees and processes, including vulnerable groups	8 meetings with the Community Management Committee
Formal local community grievance processes	5 Forums 253 home visits 72 Community Meetings 205 Channel 0800

## Negative impacts mapped GRI 413-2, GRI O&G 11.15.4

Eneva constantly maps potential negative impacts on the well-being of directly affected populations through socio-environmental impact studies. These include environmental incidents due to siren activation, transportation of people and heavy machinery on access roads, noise from transmission lines, population increase in specific locations due to job creation, lack of road spraying, and complaints of cracks in houses caused by the movement of heavy vehicles on access roads. After identifying the impacts, Eneva seeks appropriate mitigation measures based on qualitative listening and evaluation of strategies that encompass community management actions and social projects, whether mandatory or voluntary.

As the Company maintains open communication channels with communities, it also receives complaints. In 2022, 53 complaints were registered, of which 51 (96.22%) were addressed and resolved, with 2 of them resulting in reparations.



# Projects to support **local development** GRI 203-1

## PROJETO APRENDER – LABORATÓRIO DA EDUCAÇÃO

Eneva developed the Aprender Project in partnership with the NGO Laboratório da Educação (LabEdu), both inside and outside of school. The initiative is being implemented in the five municipalities producing natural gas in Maranhão and aims to enhance the learning of children in early childhood. The project involved over 9,000 people, including students, their families and the school community. Its success led the Maranhão State Government to create a Public Policy to support

Early Childhood Education, reaching over 24,000 people, 4,867 educational institutions in 211 out of the 217 municipalities in the state.

In partnership with municipal education departments, Eneva fosters actions to support the Youth and Adult Education Program (EJA) in Maranhão and the municipalities where it operates. These actions include supporting the reduction of illiteracy by providing school materials, resource mobilization and meals.

## ELAS EMPREENDEDORAS PROJECT

This project aims to enhance female entrepreneurship in Maranhão, Ceará, Amazonas and Roraima states through entrepreneurship and financial education, in order to improve local capacities and generate employment, income and financial inclusion. In 2022, the project involved 210 vulnerable women.

## FAMILY FARMING

Eneva has projects with 501 family farmers in Maranhão and Amazonas, providing support for local aptitude in organic production through technical and guidance assistance provided by Embrapa and partner companies, on a small scale in the Company's directly impacted communities, including public policies.

It should be highlighted that:

- > R\$ 7.5 million was allocated to incentivized social projects in the states of Maranhão, Ceará, Amazonas and Roraima;
- > R\$ 1,784,020 was allocated to the voluntary social projects Elas Empreendedoras and Projeto Aprender.

Furthermore, Eneva made free investments in infrastructure and support services, including:

- > Donation of the administrative building structure of Jaguatirica II to the Brazilian Army;
- > Donation of 15,000 disposable masks to the Itapiranga municipal government;
- > Donation of office materials for the renovation of the administrative headquarters of the Maranhão state Environmental Department;
- > Donation of 1,500 food parcels to flood victims in Bahia in January 2022;
- > Donation of 6,000 surgical masks to the municipal government of Silves;
- > Donation of a tomography and an X-ray machine for the renovation of the Emergency Care Center (UPA) in Juazeiro.







## The indirect economic impacts identified were

GRI 203-2

1. R\$134,276,403.56 paid in royalties produced in accordance with the production in Maranhão and Amazonas states, paid to the federal government.
2. R\$ 801,140,233.26 accumulated in royalty payments (for the period from 2013 to 2022);
3. R\$ 10,935,514.15 in interest payments for landowners' production in 2022.

These impacts are significant, considering the provisions contained in articles 47, 48 and 49 of Law No. 9.478 of 1997 (the Petroleum Law).

## Responsible and respectful actions GRI 3-3, 413-2, EU 20

Throughout Eneva's operational history, there have been population displacements (in 2009, 2012 and 2019), and the Company has provided proper support for the resettlement of affected populations. Projects have been created to assist the displaced in their needs.

The only involuntary resettlement occurred in the surroundings of the TPP Itaqui operation in Maranhão, involving 95 families. The other displacements were voluntary. In this case, Eneva accompanied the resettled individuals during the adaptation and emancipation process, seeking partnerships with local government authorities to promote health, safety, culture and education through the provision of schools, health centers, cultural houses and police stations. Importantly, illiteracy was eradicated among the resettled population, and they were included in new productive chains.

The company's projects focused on voluntary resettlements have resulted in significant advancements, such as the expansion of organic production areas, reduction in pesticide use, expansion of agricultural expertise, increased marketing, and 100% income expansion, as demonstrated by the projects mentioned in previous pages. This is due the fact that resettled individuals are included in the Livelihood Restructuring Program, an initiative that supports

families in agricultural matters, veterinary care, job placement and business opportunities.

Entrepreneurship training, circular economy, sustainable education, organic agriculture, agroforestry, association development and resource mobilization initiatives involved 4,054 people, totaling over 250 hours in 9 municipalities.



**To learn more about this project and others, check out our 2022 Integrated Report GRI203-1**

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# Governance



# Ethics, integrity and compliance

The Company urges all employees to create relationships based on ethics, trust, integrity and compliance with laws and human rights. This is what underpins Eneva's relationships with all stakeholders.

Eneva is a publicly traded company, listed in an enhanced governance (*Novo Mercado*) segment of the Brazilian stock exchange, which lists companies with robust governance practices. It also adopts practices recommended by the Brazilian Institute for Corporate Governance (IBGC). Eneva believes that consolidated governance goes beyond a well-defined structure - it can only be maintained when built on solid ethical foundations.

As a recognition of the care and attention given to these practices, in 2022 Eneva responded for the first time to the questionnaire of B3's Corporate Sustainability Index and was recognized as one of the companies included in the index's portfolio.

Learn more about Eneva's governance structure and the responsibilities of senior leadership.

## Governance **structure** GRI 2-9, 2-10, 2-11, 2-17, 2-18

Eneva's Board of Directors is the highest governance body and in 2022 consisted of six men and one woman, all independent members without any executive role at the company. Each member's term is one year with the possibility of reelection, as stated in the Bylaws. Ordinary meetings are held every month and extraordinary meetings are held whenever necessary.

Members can be nominated by management or any shareholder of the Company, taking into account their technical and professional experience, in accordance with the Nomination Policy. It is also recommended that the Board of Directors includes professionals with experience in diverse areas such as environmental, sustainability, finance, technology and information security matters, which is also considered in its composition at Eneva.

The Board regularly holds discussions on these and other relevant topics to review its strategic planning, keeping it up to date. In 2022, the Board's actions regarding ESG issues included strategic definitions in areas such as monitoring ESG commitments, approving roadmaps with short-, medium- and long-term goals, actions, and investments, approving Eneva's first Sustainability Policy, defining the strategy for Corporate Social Responsibility, and joining the matchfunding program of Floresta Viva in partnership with BNDES. These and other ESG-related topics were also presented to the Board through quarterly reports by the

respective leaders, addressing issues such as greenhouse gas emissions performance and results achieved through Social Responsibility and preservation projects.

Candidates for Advisory Committees and Statutory Director positions must also be evaluated by the People Committee before approval by the Board of Directors. The Chair and Vice-Chair of the Board are appointed by the Board itself. The Chairman of the Board does not hold an executive role at the Company. The Board undergoes a periodic evaluation based on interviews and collective agendas, as required by the Brazilian Securities Commission (CVM).





# Board of directors

# Board's roles GRI 2-12, 2-13, 2-14, 2-23

**Jerson Kelman** - Chairman of the Board of Directors

**Elena Landau** - Independent Member

**Felipe Gottlieb** - Independent Member

**Guilherme Bottura** - Independent Member

**Henri Philippe Reichstul** - Deputy Chairman of the Board and Independent Member

**Marcelo Pereira Lopes de Medeiros** - Independent Member

**Renato Antonio Secondo Mazzola** - Independent Member

The Board is advised by the Finance, HR and Audit Committees, with the latter being a statutory committee.

The Board of Directors is responsible for steering, controlling and overseeing the Company's business and performance. It is responsible for approving all Company Policies and their amendments and updates, establishing the principles, guidelines and responsibilities to be followed by all employees and executives.

The Board meets at least 11 times and participates in the evaluation of sectoral risks and opportunities for the Company.

### STATUTORY AUDIT COMMITTEE

**Ricardo Baldin** coordinator

**Edson Teixeira** member

**Felipe Gottlieb** member

**Fernando Florêncio Campos** member

**Guilherme Bottura** member

### FINANCIAL COMMITTEE

**Felipe Gottlieb** coordinator

**Guilherme Bottura** member

-

**Antônio Emygdio de Barros** member

**Renato Antonio Secondo Mazzola** member

### PERSONNEL COMMITTEE

**Philippe Reichstul** coordinator

**Marcelo Medeiros** member

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**Renato Mazzola** member

-



Parnaíba Complex  
- Santo Antônio dos Lopes - MA



## Risk management GRI 2-13, 2-25, 207-2



The Company develops its risk management process based on industry best practices (ISO 31000 and COSO-ERM). Before reporting to the Board, each of the risks listed in the risk matrix undergoes periodical assessments and monitoring and the implementation of action plans. This process involves all corporate areas and operational units of the Company. The risk matrix, constantly updated, considers the potential severity and frequency of each risk. Regarding socio-environmental risks, Eneva maintains an updated Health, Safety, Environment and Social Responsibility Management system through the monitoring of indicators. For fiscal risks, whenever necessary, Eneva seeks the assistance of external legal and tax experts to reduce the degree of uncertainty regarding these matters.

At least annually, the Risk Management team reports the consolidated view of the Company's key risks and the effectiveness status of its key prevention/mitigation controls and implementation of action plans for reducing residual risk to the Audit Committee. In risk assessment, potential impacts on financial, health and safety, communities, environment and reputational dimensions are also considered. Regarding sustainability-related risks and impacts, the ESG responsible department reports to the Board including information on indicators and sustainability-related actions. The Board is also responsible for reviewing the materiality matrix with the priority topics for the Company.

In addition to risks, critical business topics are included in the Board's agenda, such as potential merger and acquisition opportunities, participation in auctions, annual budget, marketing strategies, hedge proposals, among others.

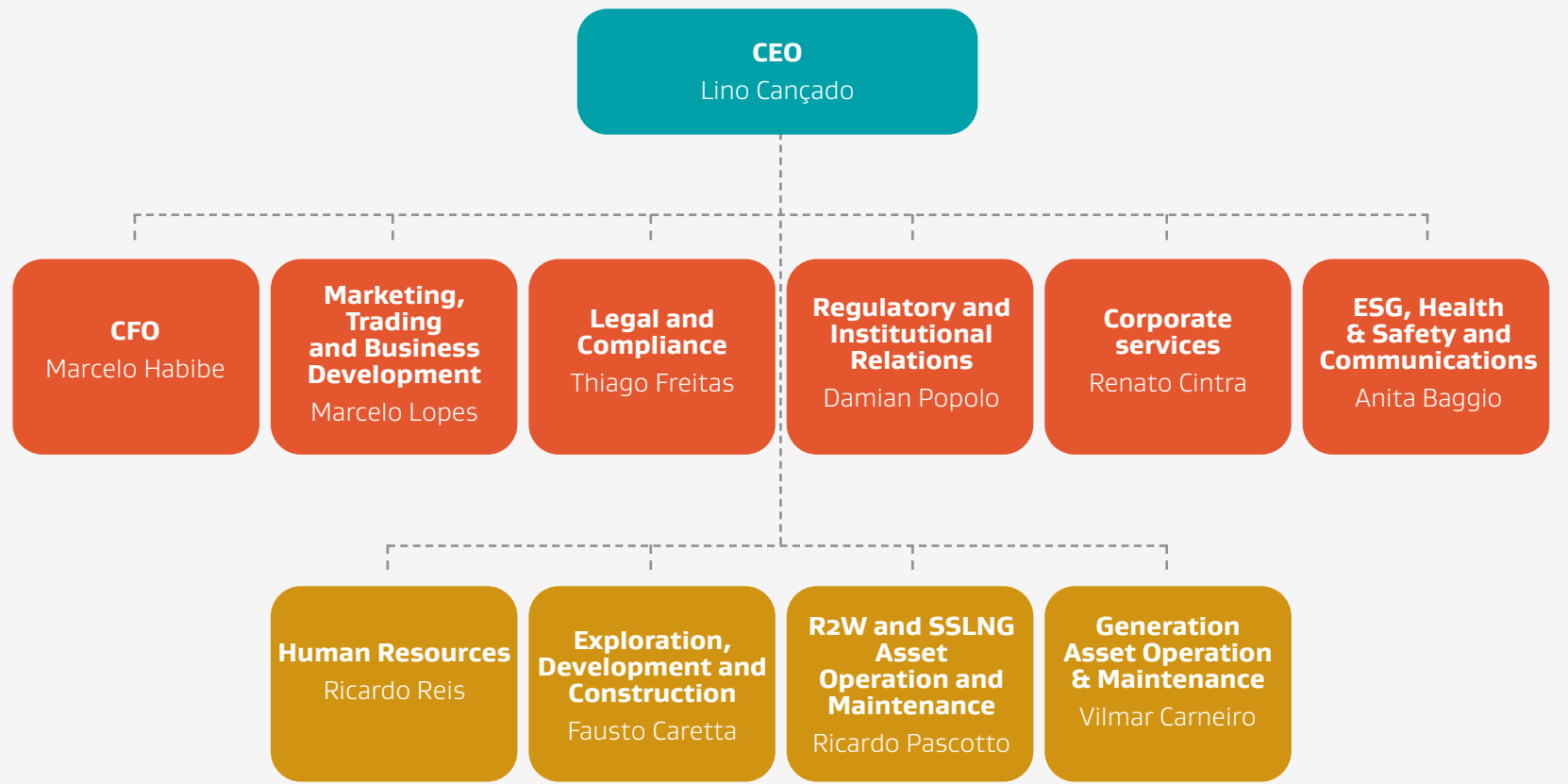


### EXECUTIVE BOARD GRI 2-13, 2-14

The Executive Board leads the Company's operations in accordance with the guidelines that are discussed and approved by the Board of Directors. The Executive Board also brings relevant topics to the attention and resolution of the Board, whenever necessary.

Regarding sustainability, the Executive Board is responsible for analyzing and approving the information presented in Eneva's Integrated Report, as well as in this Disclosures Supplement.

### COMPOSITION



Composition announced in 2022, effective from January 01, 2023.





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# Integrity & compliance

**GRI 11.20.1, 2-15, 2-23, 2-27, SASB EM-EP-510A.2**

The way Eneva conducts business and engages with its stakeholders is always based on ethics, compliance with current legislation, respect for human rights and environmental conservation. The Company leads by example in these values and seeks partners and employees who share them.

The Company's Integrity Program consists of a set of actions aimed at preventing, detecting, and remedying acts that are inconsistent with the Code of Conduct, internal policies, and applicable laws.

Despite all the care and procedures adopted, in 2022, there was one case of non-compliance with laws and/or regulations in the socioeconomic area. The Brazilian Institute of Environment and Renewable Natural Resources (Ibama) denied the Company's administrative appeal, upholding the penalty for non-compliance with operational license requirements for the Itaqui power plant. The penalty was paid by the Company in November 2022, totaling R\$ 653,870.00.





# Conflicts of interest GRI 2-15, 2-16, 2-24, 2-26, 2-27

There is a continuous monitoring and assessment of potential conflicts of interest, as addressed in the Code of Conduct and the Code of Conduct for Third Parties.. There is an intranet system available for all employees to annually report politically exposed persons, family relationships, and legal proceedings, among other aspects that may pose a potential risk. Communication regarding potential conflicts is the responsibility of every employee and is consistently disseminated through internal standards.

With a focus on ethics and compliance, the Company has established a Whistleblowing Channel, which provides a secure, confidential, external, and independent means for stakeholders to report any violations of the Code of Conduct and Brazilian legislation. Since the establishment of the channel in 2016, no reports related to corruption involving public officials have been received. The Whistleblowing Channel is available 24/7 to all Eneva Stakeholders.

Anonymity and non-retaliation are guaranteed. To ensure impartiality, reports are handled by an external company, and all reports received are investigated by the Compliance department. Appropriate measures are taken for substantiated cases, ranging from verbal or written warnings to suspension or dismissal, depending on the severity, in accordance with the Consequence Management Guideline. All reports are investigated within a maximum period of 60 days.

In 2022, a total of 31 reports were received, none of which were related to corruption. Additionally, in terms of integrity, donations and sponsorships made by the Company undergo due diligence, and only non-commercial institutional gifts are accepted by the teams.

## Reports in the whistleblowing channel 2022

	2021	2022
Under analysis	0	3
Analyzed and considered unsubstantiated	7	0
Analyzed and considered partially substantiated	15	12
Analyzed and deemed inapplicable to the whistleblowing channel or closed due to a lack of information.	17	42
<b>Total cases received in the year</b>	<b>39</b>	<b>57</b>

## Reports made on the whistleblowing channel by category

	2021	2022
Moral harassment	20	9
Inappropriate conduct	1	5
Consultation	0	2
Supplier favoritism	1	2
Theft or Fraud	3	3
Violation of laws / supplier	9	29
Violation of Policies and Procedures	2	6
Other	3	1
<b>Total cases received in the year</b>	<b>39</b>	<b>57</b>



# Anti-corruption GRI 205-1, 205-2

Eneva has adopted anti-corruption policies that are disseminated to all employees, including executives and board members. They receive training and communication on the subject to guide their actions and decisions in the workplace based on ethics.

Eneva is committed to combating all forms of corruption, fraud, bribery, favoritism, influence peddling, extortion, money laundering, and kick-backs in internal relationships, with suppliers, partners, or public officials. In 2022, 100% of operations involved in relationships with public bodies were evaluated, as the company does not have operations in countries with low rankings in the Corruption Perceptions Index.

Upon admission, all employees are required to acknowledge the Human Rights Policy and undergo online training on the Anti-Corruption Policy and the company's Code of Conduct, which covers topics related to values, principles, standards, and codes of behavior. An annual Perception of Integrity survey is conducted, allowing employees to express their perception of the subject.

All operations were assessed for risks related to corruption. These risks are mapped and recorded in the risk management tool, covering exposure in all areas and operational units of the company. Actions to address these risks are managed by the Governance, Compliance, and Internal Controls department.

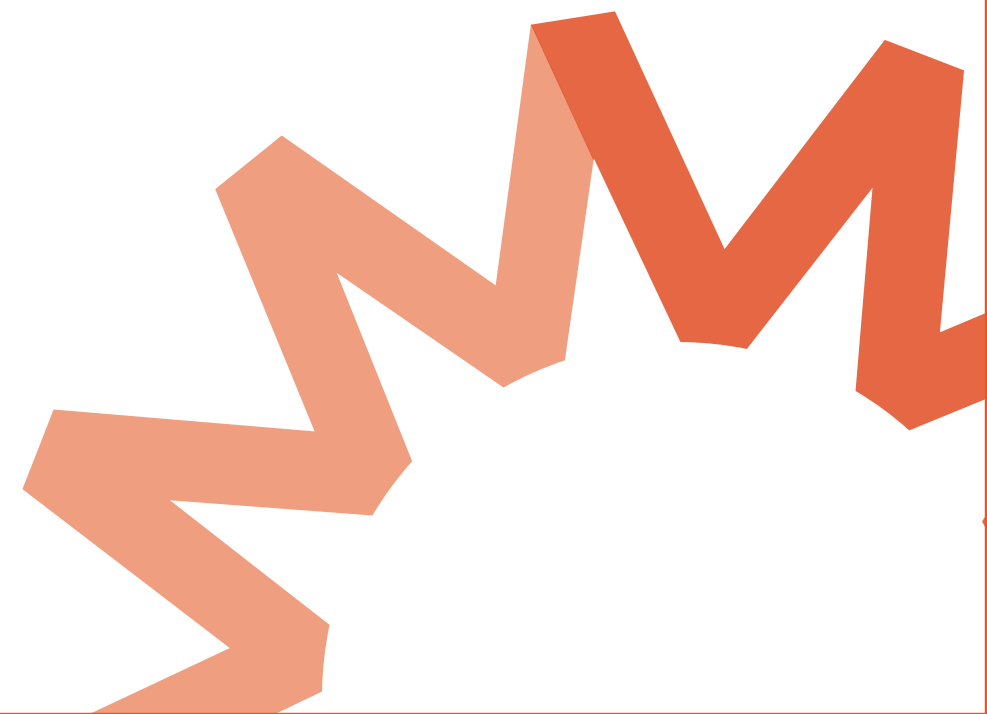
Throughout the year, topics related to anti-corruption, conduct, and workplace harassment are addressed through new employee orientation, mandatory training, online lectures, and short videos available in the Knowledge Academy. Since 2020, Eneva undertook the commitment of disclosing Brazilian anticorruption legislation to the staff and stakeholders in order to ensure complete compliance with it. In 2022, 11 training sessions were conducted to combat corruption, ensuring that 100% of employees were informed about the company's Code of Conduct. A total of 1,231 employees (73% of the total) accepted the code.

Integrity and reputation are among the most valuable assets of Eneva and its subsidiaries. They are reflected in the company's fiscal strategy, which prioritizes ethics and transparency in its relationships, especially with Public Agents.

The Eneva Group efficiently manages its tax charge, ensuring compliance with all tax obligations and regulations. It adheres to international and local standards and takes advantage of legally available tax benefits and incentives in each region applicable to its business activities.

The tax management principles and standards are part of the governance policies approved by relevant Committees and the Board of Directors.

The fiscal strategy is a result of various factors stemming from commercial, operational, and business activities, and it is not the sole determinant for capital allocation in investments. However, it contributes to the decision-making process.







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## Tax management

GRI 207-1, 207-2, 207-3

Eneva manages its tax burden and remains compliant with its tax obligations, adhering to international and local regulations, and taking advantage of legally available tax benefits and incentives in each region where it operates. The company's tax management is guided by policies outlined in its governance framework. The tax strategy is not the sole determining factor for capital allocation in investments. It is the result of various factors stemming from the company's commercial and operational activities, as well as its business plan.

The Institutional Relations team utilizes daily monitoring tools to stay updated on federal and state legislative matters, including tax-related issues.

Interactions with tax authorities are conducted in accordance with the principle of hierarchical correspondence, always seeking mutual respect and transparency while ensuring compliance with tax laws in all of the Company's geographies.

Tax risk is one of the risks managed by Eneva.

## Remuneration **policy** GRI 2-19, 2-20

The People Committee is responsible for reviewing the remuneration policy, including salary and benefits, variable remuneration, and long-term incentives for Statutory Directors, board members, and other employees.

The remuneration of the Board of Directors, when applicable, consists of a fixed remuneration with 12 monthly installments paid as a monthly stipend aligned with market practices. Additionally, there may be an additional payment based on the number of Board meetings held each year. The fixed remuneration for the Executive Board is aligned with market practices based on an annual executive remuneration benchmarking. In addition, the directors are entitled to variable remuneration according to the Company's Long-Term Incentive Policy. This policy stipulates that Statutory Directors may be eligible to receive variable remuneration linked to minimum corporate performance triggers and adjusted based on their individual performance and the performance of the areas under their management, as well as strategic results. A portion of the variable remuneration is paid in the subsequent financial year based on the performance assessment (short term), and there may be a deferred portion over a three-year cycle (long term).

Directors also receive benefits for their roles, such as life insurance, medical and dental assistance plans, and private pension plans, among others.

The remuneration strategy aims to foster a culture of meritocracy, focus on results, and a sense of ownership. It applies to all employees and positions within the company.

The Human Resources department periodically adjusts the salary structure based on market salary surveys, using benchmarking data from specialized firms, under the guidance of the HR department and the People Committee, when applicable.

The voting results of remuneration programs discussed and deliberated upon are documented in the minutes of the Company's governance meetings, available on the Investor Relations page.



# Supply chain management

GRI 204-1, 308-1, 308-2, 414-1, 414-2

Eneva's supply chain management involves strategic suppliers related to the operation and maintenance of generation assets, infrastructure, generation equipment, coal operation and supply, drilling rigs, seismic surveys, as well as indirect contractors (facilities) and international logistics. Third parties encompass all representatives, service providers, outsourced workers, any other individuals or legal entities, and other business partners.

Currently, suppliers are not screened based on environmental or social criteria. However, environmental aspects are evaluated during Supplier Qualification, where the Company seeks to understand the supplier's structure in terms of training programs, licenses, ISO 14.001 certification, and other best practices. There is no established routine for assessing socio-environmental impacts in the supply chain.

Eneva follows the principle of prioritizing the hiring of local suppliers (companies with a CNPJ registered in the states where it operates). In 2022, the Company procured R\$ 5 billion in products and services from 1,907 active suppliers in the supply chain. Out of this total, approximately 21% (excluding coal production) consisted of local sourcing, amounting to R\$ 678 million. This value is 298% higher than the amount spent on local products and services in 2021, which was R\$ 174 million.

Hub Sergipe - Barra dos Coqueiros - SE



## Spending on local suppliers (%)<sup>1</sup>

	2021		2022	
	%	AMOUNT	%	AMOUNT
Amazonas	30.1%	R\$ 65 million	10.60%	R\$ 336 million
Ceará	16.9%	R\$ 8 million	1.30%	R\$ 41 million
Maranhão	17.0%	R\$ 100 million	9.43%	R\$ 299 million
Roraima	2.5%	R\$ 0.79 million	0.06%	R\$ 2 million
<b>Total</b>	<b>20.0%</b>	<b>R\$ 174 million</b>	<b>21%</b>	<b>R\$ 678 million</b>

<sup>1</sup>The geographical definition of local refers to suppliers originating from the same state as Eneva's destination state. Important operational units include generation assets and Exploration and Production (E&P) activities. The scope considered for the response is the Spend base contracted in 2022.



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# Government relations and advocacy GRI 3-3, SASB 4EM-EP-530A.1

Operating in an essential sector for society, Eneva seeks to base its relationships on the defense of collective interests and social well-being through proactive actions that promote improvement and meet the demands of the population. The nature of the Company's business is primarily influenced by geographic criteria. As a result, key stakeholders include municipal and state governments, whose relationship with Eneva is crucial to ensuring the safety and continuity of its activities. Monitoring local groups and addressing their demands that may have reputational impacts on operations is also a strategic priority.

The company strives for transparent, objective, and compliant dialog with government agencies, social institutions, and other stakeholders to defend ethical principles and legitimate sector interests. Eneva actively participates in forums discussing various topics related to operations and business, including environmental and social policies. These forums include state Industry Federations.

The company's overall strategy for managing risks and opportunities related to various aspects of the regulatory environment includes participation in the Environmental Council (Consema) of the Environmental Department (Sema) of Maranhão state government and the Mearim River Basin Committee (CBH-Mearim), among other measures.

## **POLITICAL CONTRIBUTIONS GRI 415-1**

As an essential player in society, Eneva always seeks to advocate for collective interests and social well-being in its relationships. This is achieved through actions that promote improvement and address the population's demands.

The company maintains continuous relationships with municipal and state governments, which are crucial to ensuring the safety and continuity of its activities. Eneva also monitors local groups and their demands that may have reputational impacts on its operations.

The Company engages in transparent, objective, and compliant dialog with government agencies, aiming to defend ethical principles and the legitimate interests of the sector.

Regarding financial contributions to political campaigns, Eneva complies with Law 13,488/2017, which amended Article 31, II of Law 9,096/1995, prohibiting campaign financing by any kind of legal entity, including donations than can be financially estimated.





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# Summary ESG Indicators Eneva 2022

Eneva S.A has reported the informations cited in this summary of GRI for the period from January 1, 2022 to December 31, 2022 based on the GRI Standards.

INDICATORS GRI STANDARD / SASB STANDARDS	DESCRIPTION	PAGE
<b>CLIMATE STRATEGY</b>		
<b>GRI 3-3</b>	Management of the organization's material topics - Climate Strategy	11, 12, 29, 30
<b>GRI 3-3</b>	Management of the sector's material topics - Air emissions	31
<b>GRI 3-3</b>	Management of the sector's material topics - GHG emissions	18, 32, 33
<b>GRI 201-2</b>	Financial implications and other risks and opportunities due to climate change	30
<b>GRI 302-1</b>	Energy consumption within the organization	16
<b>GRI 302-2</b>	Energy consumption outside of the organization	Total of 4,127,466.65 GJ, by consumption in business trips.
<b>GRI 302-3</b>	Energy intensity	16
<b>GRI 305-1</b>	Direct (Scope 1) GHG emissions	32
<b>GRI 305-2</b>	Energy indirect (Scope 2) GHG emissions	32
<b>GRI 305-3</b>	Other indirect (Scope 3) GHG emissions	32
<b>GRI 305-4</b>	GHG emissions intensity	32
<b>GRI 305-5</b>	Reduction of GHG emissions	33
<b>GRI 305-7</b>	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	31
<b>GRI O&amp;G 11.2.4</b>	Adaptation, resilience and climate transition	11, 12, 29
<b>GRI EU6</b>	Management approach to ensure short and long-term electricity availability and reliability	13



<b>GRI EU11</b>	Average generation efficiency of thermal plants by energy source and by regulatory regime.	13
<b>SASB IF-EU-120a.1</b>	Air emissions for the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) particulate matter (PM10), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population	31
<b>SASB IF-EU-110a.1</b>	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	32
<b>SASB IF-EU-110a.2</b>	Greenhouse gas (GHG) emissions associated with power deliveries	32
<b>SASB EM-EP-000.abc</b>	EM-EP-000.The production of: (1) oil, (2) natural gas, (3) synthetic oil, and (4) synthetic gas EM-EP-000.B- Number of offshore sites EM-EP-000.C Number of onshore sites”	5
<b>SASB EM-EP-110a.3</b>	Description of long-term and short-term strategy or plan to manage Scope 1 emissions, emission-reduction targets, and an analysis of performance against those targets	29
<b>SASB EM-EP-120a.1</b>	Air emissions for the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10)	31
<b>SASB EM-EP-120a.2</b>	Air emissions for the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10)	31
<b>SASB EM-EP-420a.1</b>	Sensitivity of hydrocarbon reserve levels to future price projections in scenarios that consider a price on carbon emissions.	15
<b>SASB EM-EP-420a.2</b>	Estimated potential carbon dioxide emissions from hydrocarbon reserves.	Information not available. As there is no certainty regarding the utilization of natural gas from the reserves (1P and 2P), it is not possible to infer the estimate of CO <sub>2</sub> emissions.
<b>SASB EM-EP-420a.3</b>	Total investments in renewable energy	15
<b>RESPONSIBLE STEWARDSHIP OF NATURAL RESOURCES</b>		
<b>GRI 3-3</b>	Management of the organization's material topics - Responsible management of natural resources	19
<b>GRI 3-3</b>	Management of sector-specific material topic - Water and effluents	19, 20, 23
<b>GRI 303-1</b>	Interactions with water as a shared resource	21, 22
<b>GRI 303-2</b>	Management of water discharge related impacts	23
<b>GRI 303-3</b>	Water withdrawal	22
<b>GRI 303-4</b>	Water discharge	23
<b>GRI 303-5</b>	Water consumption	20
<b>GRI 306-1</b>	Waste generation and significant waste-related impacts	24





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<b>GRI 306-2</b>	Management of significant waste-related impacts	24
<b>GRI 306-3</b>	Waste generated	25
<b>GRI 306-4</b>	Waste diverted from disposal	25
<b>GRI 306-5</b>	Waste directed to final disposal	25
<b>SASB IF-EU-150a.1</b>	Amount of coal combustion residuals (CCR) generated, percentage recycled	24
<b>INNOVATION AND TECHNOLOGY</b>		
<b>GRI 3-3</b>	Management of the organization's material topic - Innovation and Technology	17, 18
<b>GRI EU8</b>	Research, development and innovation initiatives	17, 18
<b>BIODIVERSITY, ECOSYSTEMS AND WATER RESOURCES</b>		
<b>GRI 3-3</b>	Management of the organization's material topic - Biodiversity, ecosystems and water resources	26, 27, 28
<b>GRI 3-3</b>	Management of the sector's material topic - Biodiversity	26, 27, 28
<b>GRI 304-2</b>	Significant impacts of activities, products, and services on biodiversity	26, 27, 28
<b>GRI 304-3</b>	Habitats protected or restored	28
<b>GRI O&amp;G 11.4.4</b>	Biodiversity	28
<b>SASB EM-EP-160a.1</b>	Description of environmental management policies and practices for active sites	26
<b>SASB IF-EU-140a.1</b>	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with high or extremely high baseline water stress	20, 21, 22
<b>SASB IF-EU-140a.3</b>	Description of water management risks and discussion of strategies and practices to mitigate those risks	20
<b>HUMAN RIGHTS AND COMMUNITY DEVELOPMENT</b>		
<b>GRI 3-3</b>	Management of the organization's material topic - Human Rights and community development	53, 54, 55
<b>GRI 3-3</b>	Management of the sector's material topic - Local communities	53, 54, 55, 56, 57
<b>GRI 3-3</b>	Management of material sector topics - Land-tenure and natural resources rights	59
<b>GRI 203-1</b>	Infrastructure investments and services supported	58
<b>GRI 203-2</b>	Significant indirect economic impacts	59
<b>GRI 204-1</b>	Proportion of spending on locally-based suppliers	69
<b>GRI 401-3</b>	Parental leave	44



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<b>GRI 405-1</b>	Diversity of governance bodies and employees	39, 40
<b>GRI 405-2</b>	Ratio of basic salary and remuneration of women to men	45
<b>GRI 406-1</b>	Incidents of discrimination and corrective actions taken	None
<b>GRI 407-1</b>	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	100%
<b>GRI 408-1</b>	Operations and suppliers at significant risk for incidents of child labor	Waste and effluent management services and/or uniform manufacturers.
<b>GRI 409-1</b>	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Engineering, construction, and project services; laundry services; uniform manufacturing.
<b>GRI 410-1</b>	Security personnel trained in human rights policies or procedures	100% of the employees working in security undergo internal online training on the Company's Human Rights policy.
<b>GRI 411-1</b>	Incidents of violations involving rights of indigenous peoples	None.
<b>GRI 413-1</b>	Operations with local community engagement, impact assessments, and development programs	56, 57, 58
<b>GRI 413-2</b>	Operations with significant actual or potential negative impacts on local communities	57, 59
<b>GRI 414-1</b>	New suppliers that were screened using social criteria	69
<b>GRI O&amp;G 11.15.4</b>	Local communities	57, 69
<b>GRI EU20</b>	Approach to managing the impacts of displacement	59
<b>STAFF HEALTH, WELL-BEING AND SAFETY</b>		
<b>GRI 3-3</b>	Management of the organization's material topic - Employee health, well-being and safety	46, 47, 48, 49, 50, 51, 52
<b>GRI 3-3</b>	Management of the sector's material topic - Occupational health and safety	46, 47, 48, 49, 50, 51, 52
<b>GRI 2-8</b>	Workers who are not employees	38
<b>GRI 403-1</b>	Occupational health and safety management system	46, 47
<b>GRI 403-2</b>	Hazard identification, risk assessment, and incident investigation	49
<b>GRI 403-3</b>	Occupational health services	51, 52
<b>GRI 403-4</b>	Worker participation, consultation, and communication on occupational health and safety	46, 48
<b>GRI 403-5</b>	Worker training on occupational health and safety	48
<b>GRI 403-6</b>	Promotion of worker health	46, 47, 48, 49, 50, 51, 52



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<b>GRI 403-7</b>	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	46, 47
<b>GRI 403-8</b>	Workers covered by an occupational health and safety management system	47, 51
<b>GRI 403-9</b>	Work-related injuries	50
<b>GRI 403-10</b>	Work-related ill health	51
<b>GRI EU14</b>	Programs and processes are in place to ensure the availability of a qualified workforce.	36, 42, 43
<b>GRI EU16</b>	Policies and requirements regarding the health and safety of employees and contracted/subcontracted workers	48
<b>SASB EM-EP-320a.1</b>	(1) TRIR all-incidence rate, (2) fatality rate, (3) near miss frequency rate (NMFR) and (4) average hours of health, safety, and emergency response training for (a) full-time employees and (b) contract employees, and (c) short-term employees.	48, 50
<b>SASB EM-EP-320a.2</b>	Discussion of management systems used to integrate a safety culture throughout the exploration and production life cycle	46, 47
<b>SASB IF-EU-320a.1</b>	(1) Total recordable injury rate (TRIR), (2) Fatality rate, and (3) Near miss frequency rate (NMFR)	50
<b>ATTRACTING, DEVELOPING AND RETAINING EMPLOYEES</b>		
<b>GRI 3-3</b>	Management of the sector's material topic - Attracting, developing and retaining employees	36, 37, 39, 42, 43
<b>GRI 2-7</b>	Employees	37, 38
<b>GRI 2-21</b>	Annual total compensation ratio	Confidential information
<b>GRI 2-30</b>	Collective bargaining agreements	All employees are covered by collective bargaining agreements.
<b>GRI 202-1</b>	Ratio of standard entry level wage by gender compared to local minimum wage	45
<b>GRI 202-2</b>	Proportion of senior management hired from the community	36, 37
<b>GRI 401-1</b>	New employee hires and employee turnover	38
<b>GRI 401-2</b>	Benefits provided to full-time employees that are not provided to temporary or part-time employees	43, 44
<b>GRI 401-3</b>	Parental leave	44
<b>GRI 402-1</b>	Minimum notice periods regarding operational changes	39
<b>GRI 404-1</b>	Average hours of training per year per employee	42
<b>GRI 404-2</b>	Programs for upgrading employee skills and transition assistance programs	42, 43





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## EMERGENCY PREPAREDNESS

<b>GRI 3-3</b>	Management of the organization's material topic - Emergency preparedness	52
<b>GRI 306-3</b>	Significant spillings	In 2022 Eneva did not cause any type of reportable spill.
<b>GRI O&amp;G 11.7.4</b>	Closure and rehabilitation	As of the year 2022, Eneva has not closed any operational units, and it does not currently have a closure and/or rehabilitation plan in place.
<b>GRI O&amp;G 11.7.5</b>	Closure and rehabilitation	As of the year 2022, no decommissioning of any structures has been carried out by Eneva.
<b>SASB EM-EP-540a.2</b>	Description of management systems used to identify and mitigate catastrophic and tail risks	52

## SUPPLY CHAIN MANAGEMENT

<b>GRI 3-3</b>	Management of organization's material topics - Supply chain management.	69
<b>GRI 204-1</b>	Proportion of spending on locally-based suppliers	69
<b>GRI 308-1</b>	New suppliers that were screened using environmental criteria	69
<b>GRI 308-2</b>	Negative environmental impacts in the supply chain and actions taken	69
<b>GRI 414-1</b>	New suppliers that were screened using social criteria	69
<b>GRI 414-2</b>	Negative social impacts in the supply chain and actions taken	69

## ETHICS, INTEGRITY & COMPLIANCE

<b>GRI 3-3</b>	Management of organization's material topics - Ethics, integrity and compliance	61, 65
<b>GRI 3-3</b>	Management of sector's material topics - Anti-corruption	67
<b>GRI 2-1</b>	Organization's details	Eneva S.A.
<b>GRI 2-2</b>	Entities included in the organization's sustainability reporting	4
<b>GRI 2-3</b>	Reporting period, frequency and contact point	4
<b>GRI 2-4</b>	Restatements of information	9, 25, 38, 56
<b>GRI 2-5</b>	External assurance	4
<b>GRI 2-6</b>	Activities, value chain and other business relationships	5
<b>GRI 2-9</b>	Governance structure and composition	61, 62, 64
<b>GRI 2-10</b>	Nomination and selection of the highest governance body	61, 62, 64



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<b>GRI 2-11</b>	Chair of the highest governance body	61, 62
<b>GRI 2-12</b>	Role of the highest governance body in overseeing the management of impacts	62
<b>GRI 2-13</b>	Delegation of responsibility for managing impacts	62, 63, 64
<b>GRI 2-14</b>	Highest governance body's role in sustainability reporting	62
<b>GRI 2-15</b>	Conflicts of interest	65, 66
<b>GRI 2-16</b>	Communication of critical concerns	66
<b>GRI 2-17</b>	Collective knowledge of the highest governance body	61
<b>GRI 2-18</b>	Evaluating the highest governance body's performance	61
<b>GRI 2-19</b>	Remuneration policies	68
<b>GRI 2-20</b>	Process for determining remuneration	68
<b>GRI 2-22</b>	Statement on sustainable development strategy	<a href="#">Click here</a> to see the letter from management in our Integrated Report.
<b>GRI 2-23</b>	Policy commitments	62, 65
<b>GRI 2-24</b>	Incorporating policy commitments	66
<b>GRI 2-25</b>	Processes to remediate negative impacts	63
<b>GRI 2-26</b>	Mechanisms for seeking advice and raising concerns	66
<b>GRI 2-27</b>	Compliance with laws and regulations	65, 66
<b>GRI 2-28</b>	Membership associations	34
<b>GRI 2-29</b>	Approach to stakeholder engagement	7
<b>GRI 3-1</b>	Process of determining material topics	6
<b>GRI 205-1</b>	Operations assessed for risks related to corruption	67
<b>GRI 205-2</b>	Communication and training on anti-corruption policies and procedures	67
<b>GRI 205-3</b>	Confirmed incidents of corruption and actions taken	There were none.
<b>GRI 206-1</b>	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	N/a
<b>GRI 207-1</b>	Approach to tax	68
<b>GRI 207-2</b>	Tax governance, control and risk management	63, 68



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<b>GRI 207-3</b>	Stakeholder engagement and management concerns related to tax	68
<b>GRI O&amp;G 11.20.1</b>	Anti-corruption	66
<b>GRI O&amp;G 11.20.5</b>	Describe the approach to contract transparency	All environmental licenses, both from Eneva and its suppliers, are public and can be obtained by requesting them from the relevant environmental agencies. However, contracts are not disclosed as they contain confidential information that is crucial to the business.
<b>SASB EM-EP-210b.2</b>	Number and duration of strikes and lockouts	In 2022, there were no non-technical delays related to Eneva's Social Responsibility area.
<b>SASB EM-EP-510a.2</b>	Description of the management system for prevention of corruption and bribery throughout the value chain	65, 66, 67
<b>GOVERNMENT RELATIONS &amp; ADVOCACY</b>		
<b>GRI 3-3</b>	Management of organization's material topics - Government relations & Advocacy	70
<b>GRI 3-3</b>	Management of sector's material topics - Public Policy 2016	34, 56
<b>GRI 3-3</b>	Management of sector's material topics - Payments to governments	70
<b>GRI 207-3</b>	Stakeholder engagement and management of their concerns	68
<b>GRI 415-1</b>	Political contributions	70
<b>GRI O&amp;G 11.21.8</b>	For oil and gas purchased from the State or third parties designated by the State to sell on its behalf	The natural gas contract for the supply of fuel to CGTF has Cegás as the intermediary between the Company and Petrobras, which carries out distribution according to the competencies stipulated in the Federal Constitution. Under this contract, the total volume of natural gas traded was 205,707 m <sup>3</sup> , totaling R\$ 260,266.26.
<b>SASB EM-EP-530a.1</b>	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	70
<b>OPERATING PERFORMANCE</b>		
<b>GRI 3-3</b>	Management of sector's material topics - Economic impacts	9, 59
<b>GRI 201-1</b>	Direct economic value generated and distributed	9
<b>GRI O&amp;G 11.14.2</b>	Direct economic value generated and distributed	9
<b>GRI EU1</b>	Installed capacity, broken down by primary energy source and by regulatory regime	5
<b>GRI EU2</b>	Generation output by source	14





Introduction

Economic

Environmental

Social

Governance

**Disclosures  
Supplement**

# TCFD reporting status

RECOMMENDATION	RECOMMENDED DISCLOSURES	PAGE
Governance	a. Describe the board’s oversight of climate-related risks and opportunities	11, 12, 21
	b. Describe management’s role in assessing and managing climate-related risks and opportunities	11, 12, 21
Strategy	a. Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	11, 12, 21
	b. Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning	29
	c. Describe the resilience of the organization’s strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	29
Risk management	a. Describe the organization’s processes for identifying and assessing climate-related risks	29, 30
	b. Describe the organization’s processes for managing climate-related risks	29, 30
	c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization’s overall risk management	29, 30
Metrics and Targets	a. Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	33
	b. Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	32
	c. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	33



# Independent assurance statement

KPMG Auditores Independentes Ltda.  
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## Independent auditors' limited assurance report on non-financial information included in the Integrated Report and ESG Disclosures Supplement

(A free translation of the original report in Portuguese, containing the Assurance Report).

To the Board of Directors and Shareholders  
Eneva S.A.  
São Paulo - SP

### Introduction

We have been engaged by Eneva S.A. ("Company") to present our limited assurance report on the non-financial information included in the "Integrated Report 2022 and ESG Disclosures Supplement" of Eneva S.A., for the year ended December 31, 2022.

Our limited assurance does not extend to prior period information or to any other information disclosed in conjunction with the Integrated Report and ESG Disclosures Supplement, including any embedded images, audio files or videos.

### Responsibilities of Eneva S.A.'s management

The management of Eneva S.A. is responsible for:

- select and establish appropriate criteria for the elaboration of the information contained in the Integrated Report and and ESG Disclosures Supplement;
- prepare the information in accordance with the criteria and guidelines of the Global Reporting Initiative (GRI - Standards), with the Sustainability Accounting Standard – Electric Utilities & Power Generations e Oil & Gas – Explorations & Production, of the Sustainability Accounting Standards Board (SASB) and the CPC 09 Guidance - Integrated Reporting, correlated with the Basic Conceptual Framework of Integrated Reporting, prepared by the International Integrated Reporting Council (IIRC);
- design, implement, and maintain internal control over information relevant to the preparation of Integrated Report and ESG Disclosures Supplement that is free from material misstatement, whether due to fraud or error.

### Responsibility of the independent auditors

Our responsibility is to express a conclusion on the non-financial information included in the Integrated Report and ESG Disclosures Supplement 2022, based on the limited assurance engagement conducted in accordance with Technical Communication CTO 07/2022 issued by the CFC, and based on NBC TO 3000 - Assurance Engagements other than Audits and Reviews, also issued by the CFC, which is equivalent to international standard ISAE 3000 - Assurance engagements other than audits or reviews of historical financial information, issued by the International Auditing and Assurance Standards Board (IAASB). These standards require compliance by the auditor with ethical requirements, independence, and other responsibilities relating to it, including the application of the Brazilian Quality Control Standard (NBC PA 01) and, therefore, the maintenance of a comprehensive quality control system, including documented policies and procedures on compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Additionally, the standards require that the work be planned and performed with the objective of obtaining limited assurance that the non-financial information in the Integrated Report and ESG Disclosures Supplement 2022, taken as a whole, is free from material misstatement.

A limited assurance engagement conducted in accordance with NBC TO 3000 (ISAE 3000) mainly consists of inquiries to Eneva S.A.'s management and other Eneva S.A.'s professionals who are involved in the preparation of information, as well as the application of analytical procedures to obtain evidence that enables us to conclude, in a limited assurance manner, on the information taken as a whole. A limited assurance engagement also requires the performance of additional procedures when the independent auditor becomes aware of matters that lead him to believe that the information disclosed in the Integrated Report and ESG Disclosures Supplement 2022, taken as a whole, may present material misstatements.

The procedures selected were based on our understanding of the aspects relating to the compilation, materiality and presentation of the information contained in the Integrated Report and ESG Disclosures Supplement 2022, other circumstances of the engagement and our consideration of areas and the processes associated with the material information disclosed in the Integrated Report and ESG Disclosures Supplement 2022 where material misstatements could exist. The procedures comprised, among others:

- a. planning the work, considering the materiality of the aspects for Eneva S.A.'s activities, the relevance of the information disclosed, the volume of quantitative and qualitative information and the operating and internal control systems that served as a basis for the preparation of the information contained in the Integrated Report and ESG Disclosures Supplement 2022.
- b. the understanding of the calculation methodology and the procedures for the compilation of the indicators through inquiries with the managers responsible for the preparation of the information;



- c. the application of analytical procedures on the quantitative information and inquiries on the qualitative information and its correlation with the indicators disclosed in the information contained in the Integrated Report and ESG Disclosures Supplement 2022; and
- d. for the cases in which the non-financial data correlate with indicators of a financial nature, the confrontation of these indicators with the accounting statements and/or accounting records.
- e. analysis of the processes for preparing the Report and its structure and content, based on the Content and Quality Principles of the Sustainability Reporting Standards of the Global Reporting Initiative - GRI, with the Sustainability Accounting Standard - Electric Utilities & Power Generations e Oil & Gas – Explorations & Production, of the Sustainability Accounting Standards Board (SASB), with the CPC 09 Guidance - Integrated Reporting (which correlates to the Basic Conceptual Framework of Integrated Reporting, prepared by the International Integrated Reporting Council - IIRC);
- f. evaluation of the sampled non-financial indicators;
- g. understanding the calculation methodology and the procedures for the compilation of the indicators through interviews with the managers responsible for the preparation of the information;

The limited assurance work also comprised adherence to the guidelines and criteria of the GRI - Standards elaboration framework applicable in the preparation of the information included in the Integrated Report and ESG Disclosures Supplement 2022.

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

#### Scope and limitations

The procedures performed in limited assurance work vary in nature and timing, and are smaller in extent than in reasonable assurance work. Consequently, the level of assurance obtained in limited assurance work is substantially lower than that which would be obtained if reasonable assurance work had been performed. If we had performed reasonable assurance work, we could have identified other issues and possible distortions that may exist in the information contained in the Report. Therefore, we do not express an opinion on this information.

Non-financial data are subject to more inherent limitations than financial data, given the nature and diversity of the methods used to determine, calculate or estimate these data. Qualitative interpretations of materiality, relevance, and accuracy of the data are subject to individual assumptions and judgments. Additionally, we did not perform any work on data reported for prior periods, nor in relation to future projections and targets.

The preparation and presentation of sustainability indicators followed the GRI - Standards criteria and, therefore, are not intended to ensure compliance with social, economic, environmental or engineering laws and regulations. These standards do, however, provide for the presentation and disclosure of any non-compliance with such regulations when significant sanctions or fines are incurred. Our assurance report must be read and understood in this context, inherent to the selected criteria (GRI - Standards).

#### Conclusion

Based on the procedures performed, described in this report and the evidence obtained, nothing has come to our attention that causes us to believe that the non-financial information included in the Integrated Report and ESG Disclosures Supplement for the year ended December 31, 2022 of Eneva S.A., have not been prepared, in all material respects, in accordance with the Sustainability Reporting Standards of the Global Reporting Initiative - GRI, the Sustainability Accounting Standard - Electric Utilities & Power Generations e Oil & Gas – Explorations & Production, of the Sustainability Accounting Standards Board (SASB) and with the Guidance CPC 09 - Integrated Reporting (which correlates to the Integrated Reporting Framework prepared by the International Integrated Reporting Council - IIRC).

São Paulo, June 05<sup>th</sup>, 2023

KPMG Auditores Independentes Ltda.  
CRC 2SP014428/O-6  
Original report in portuguese signed by

Sebastian Yoshizato Soares  
Accountant CRC 1SP257710/O-4





# Acknowledgments and Corporate Information

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## Technical Coordination

ESG Eneva Management

## Materiality matrix

grupo report – rpt.estratégia

## Writing and revision

grupo report – rpt.com

## GRI Consulting

grupo report – rpt.sustentabilidade

## Graphic design and layout

grupo report – rpt.sustentabilidade

## Independent assurance

KPMG Auditores Independentes Ltda.

## Images

Eneva Archive