ESG Disclosures Supplement

2023

eneva

CONTENTS

FOREWORD

About this supplement

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. As was the case in 2022, in 2023 the company has decided to split the document into two parts. We have published a Report showcasing both financial and non-financial matters to stakeholders, following the methodology of Integrated Reporting. We have also published the company's ESG Disclosures Supplement, which supplements GRI, SASB and TCFD content. Both cover the period January 01 to December 31, 2023.

This Supplement reports highlights and provides data for 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 disclosures underwent independent assurance by KPMG Auditores Independentes, an audit firm specialized in integrated reporting, following the recommendation of the Brazilian Securities Commission (CVM). Eneva's 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 53.

About Eneva

GRI 2-1, 2-2

Known as Eneva for short, Eneva S.A. is a for-profit business organization operating as a publicly traded company, listed since 2007 on Novo Mercado of B3 S.A. – Brasil, Bolsa, Balcão (the Brazilian stock exchange), under the ticker ENEV3. The Company is currently the leading private natural gas operator in Brazil and the second largest in thermal generation capacity. It is headquartered located in Rio de Janeiro (RJ). Eneva has natural gas exploration and production assets located in four Brazilian states: Maranhão (Parnaíba sedimentary basin), Amazonas (Amazonas and Solimões sedimentary basins), Mato Grosso do Sul and Goiás (Paraná sedimentary basin).

Able to generate of 5.95 GW of contracted capacity in operation and construction, Eneva produces secure and competitive energy for the Brazilian power system. Its operational thermal generation assets are located in: Maranhão (Parnaíba and Itaqui complexes), Ceará, (Pecém II and TPP Fortaleza), Sergipe (Sergipe Hub) and Roraima (Jaguatirica II). The remaining assets are unfinished and are located in: Amazonas (Azulão complex, with the Azulão 950 MW project) and Maranhão (TPP Parnaíba VI and the natural gas liquefaction plants) In renewables, Eneva has begun commercial operations at the Futura Solar power plant in Juazeiro, Bahia – one of the largest photovoltaic farms in the Americas.

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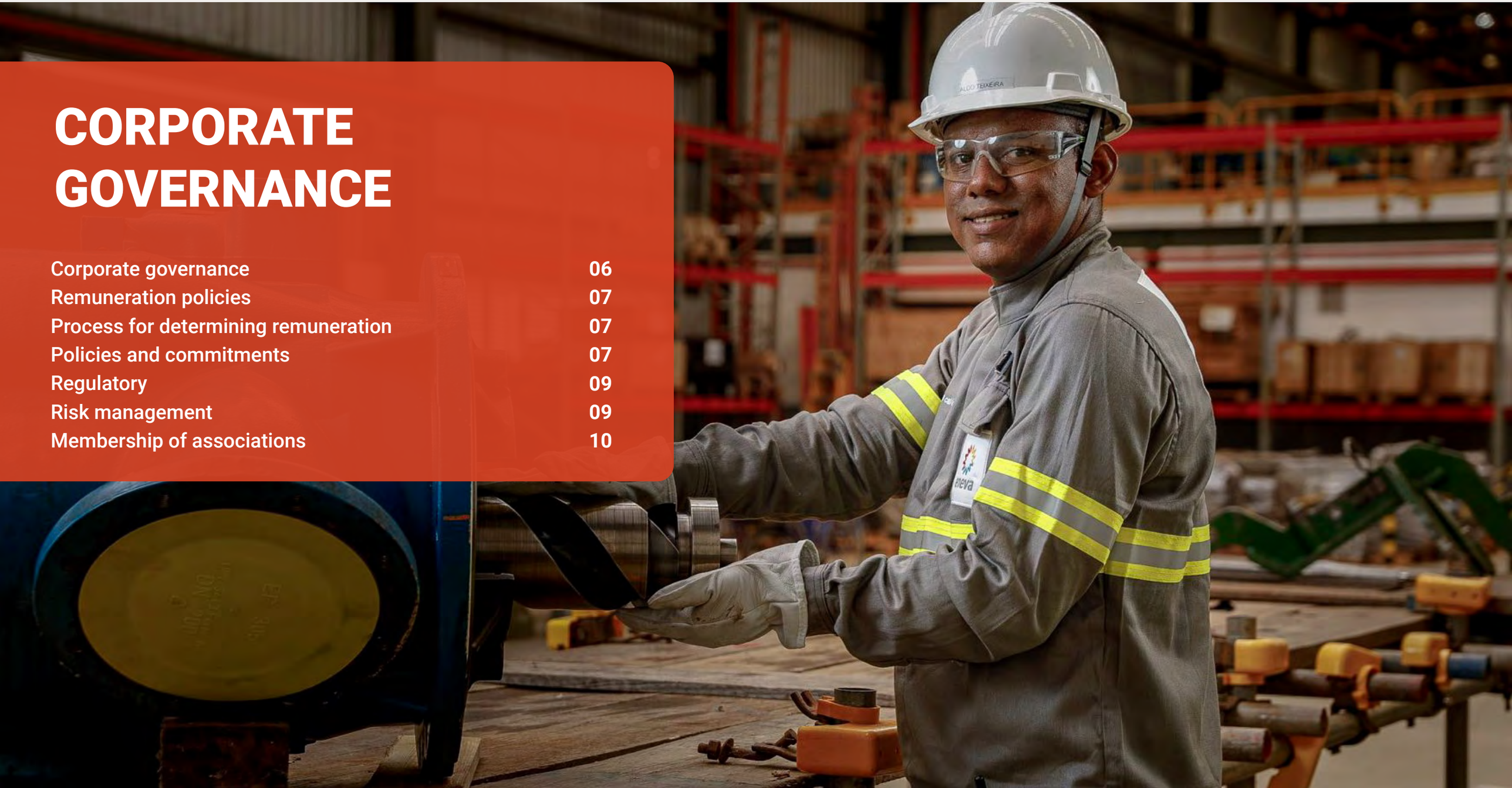
CORPORATE GOVERNANCE



Corporate governance

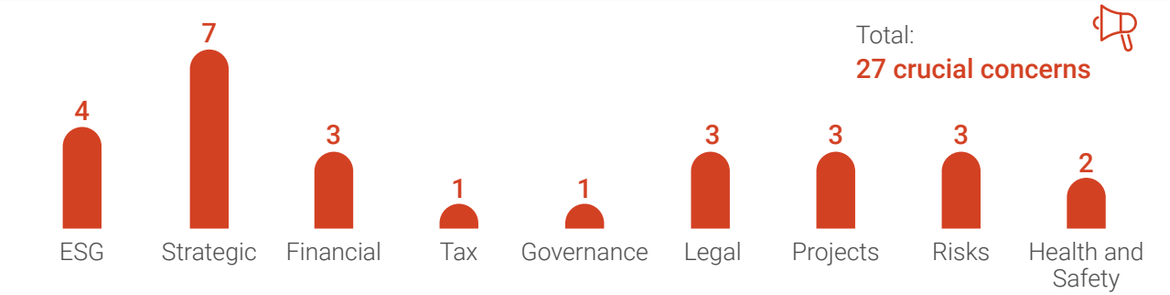
The performance of the highest governance body, the Board of Directors, and the Executive Board, in overseeing the management of the organization's impacts on the economy, the environment, and people, is assessed by an external consultancy firm. This independent assessment is conducted once per term and evaluates the competence and capacity of these bodies to oversee and manage such impacts.

Several measures have been adopted in response to these assessments, including the revision of organizational policies and strategies, the implementation of training and development programs, the intensification of stakeholder engagement, and the scheduling of monthly meetings for board members according to an approved annual calendar. These meetings include private sessions to discuss various topics, including the governance body's performance.
GRI 2-18

The Board of Directors is responsible for monitoring and evaluating potential conflicts of interest, pursuant to the Code of Conduct. Accessible via the intranet and updated annually or as needed by all employees, Eneva's compliance system covers issues such as family relationships, Politically Exposed Persons (PEPs), outside work and legal proceedings. Internal regulations require all employees to report potential conflict of interest situations to Compliance. Pursuant to its Rules of Procedure, any director with an actual or potential conflict of interest or involvement with a related party shall abstain from participating in discussions. The organization ensures that any potential conflict of interest situations are duly reported to stakeholders, including: cross-holdings in other management bodies, cross-shareholding with suppliers and other stakeholders, the existence of controlling shareholders, and information on related parties, their relationships, transactions, and outstanding balances.
GRI 2-15

Communicating critical concerns

GRI 2-16



Eneva Employee

REMUNERATION POLICIES

The remuneration policy for members of the Board of Directors, Statutory Executive Board, Non-Statutory Executive Board, Committees, and Oversight Board is designed to attract and retain professionals and executives who buy into the company's business guidelines, values and culture. The Board of Directors' remuneration includes fixed monthly fees and reimbursement of out-of-pocket expenses. Oversight Board and Committee members also receive fixed remuneration and reimbursement for similar expenses. The Executive Board's remuneration consists of fixed monthly remuneration, variable remuneration (indexed to corporate and individual performance), such as the Short-Term Incentive Program (based on annual goals) and the Long-Term Incentive Program (to align the interests of executives with shareholders), alongside a generous benefits package that includes insurance, health and dental plans, private pensions, free parking and meal/food assistance.

The remuneration policies for members of the highest governance body and senior executives are aligned with the organization's goals and performance in terms of managing economic, environmental and social impacts. The remuneration is based on principles aligned with the company's culture and behaviors, reflecting economic-financial results and market value. Fixed and variable remunerations coupled with equity-based remuneration encourage effective management, help attract and retain employees and foster a commitment to short and medium-term results. The equity-based remuneration plans allow beneficiaries to become shareholders, motivating them to strive for the sustainable long-term appreciation of the business. The company's remuneration strategy aims to instill a culture of merit and focus on results, applying to all employees and positions, including members of the Board of Directors, without any distinctions. **GRI 2-19**

PROCESS FOR DETERMINING REMUNERATION

The Remuneration Policy aims to offer competitive compensation aligned with the responsibilities of the positions, attracting and retaining qualified professionals, and aligning the interests of the Statutory Executive Board and the Board of Directors with those of the Company and its shareholders. The People Committee is responsible for reviewing the remuneration policy, including salary, benefits, variable remuneration, and long-term incentives for Statutory Officers, Board members and other employees. The Board of Directors approves the corporate and team goals for Statutory Officers that comprise the variable remuneration program. Stakeholder opinions are gathered through the interventions of Committee and Board members, who review or approve proposals. Human Resources periodically adjusts the salary table based on salary surveys and benchmarking conducted by specialized firms. The results of stakeholder, including shareholders, votes on remuneration policies and proposals are documented in the minutes of the Company's governance meetings, available on the Investor Relations page. **GRI 2-20**

POLICIES AND COMMITMENTS

Eneva adopts comprehensive policies in various areas, all approved by the Board of Directors. These policies guide the company in matters of health, safety, environment, sustainability, governance and compliance and social responsibility.

The company incorporates its policy commitments of responsible business conduct across all activities and business relationships through a rigorous process of devising, drafting and monitoring the policies by specific teams in charge of each topic. These policies are disseminate through the Eneva Normative System, and all employees are notified and must acknowledge awareness of the documents, which are also made publicly available.

Eneva has multiple policies, including the Anti-Corruption Policy, Sustainability Policy, Finance Policy, Escalation of Authority Policy, Health, Safety and Environment (HSE) Policy, Remuneration Policy, Purchasing Policy, Human Rights Policy, Anti-trust Policy, Donations and Sponsorship Policy, Risk Management Policy, Policy for Nominating Members to

the Board of Directors, Advisory Committees and Statutory Executive Board, Policy for Disclosing Material Events and Securities Trading, and Policy for Related-party Transactions.

In **Health and Safety**, Eneva has a robust HSE policy that instills safety, health, and environmental (HSE) protection in all business decisions. It requires diligent monitoring and continuous improvements founded upon effective incident responses. Eneva abides by the precautionary principle, conducting operational risk analyses and proactively investigating near-misses, in addition to logging deviations and unsafe conditions. It also addresses potential impacts on neighboring communities, ramping up the company's commitment to human rights. The policy is communicated to employees and partners through the intranet, lectures, training and other means.

Regarding **Environmental Licensing**, the Sustainability Policy aligns with the UN Sustainable Development Goals, involving management practices in various spheres such as People, Governance and Transparency. This policy aims to drive sustainable development, covering everything from efficient resource management to innovation for sustainability, always underscored by respect for human rights.

Eneva adheres to the **Governance and Compliance** commitments established in SDG 16 of the Global Compact, upholding human rights and the dignity of all individuals. The company has pledged to comply with and enforce applicable legal requirements, including laws, regulations and best practices in human, social and labor rights. This pledge also extends to contractors, who must have the measures necessary to eliminate unacceptable practices such as child or forced labor.

In **ESG**, Eneva has formulated three commitments aimed at building a positive legacy in its geographies. These commitments include easing greenhouse gas emissions, improving Eneva's Social Progress Index, and protecting the Legal Amazon [Amazônia Legal]. The related projects aim to benefit local communities broadly, from the empowerment of socially vulnerable women to education and job placement.

To ensure these initiatives are widely publicized, Eneva's policy commitments are communicated to employees, business partners, and other relevant parties through various channels. These include internal communications, social media posts, information posted on the company's website, institutional videos and annual reports.
GRI 2-23, 2-24

Links to policy commitments:

- Policy HSE
- Bylaws, Policies and Regulations
- Governance and Compliance
- ESG Initiatives and Commitments

Total employees that have received training on anti-corruption, broken down by employee category and region

205-2

Category/Region	Northeast	North	Southeast
Administrative	30	10	121
Coordinators	9	2	15
Senior Management	0	0	3
Specialists	6	8	29
Managers	6	4	26
Operational	103	31	8
Supervision	6	4	1
Total	160	59	203

REGULATORY

The Company follows a dedicated regulatory pathway regarding government regulations and policy proposals that address environmental and social factors impacting the sector. To obtain environmental permits, the regulatory body—National Agency for Petroleum, Natural Gas and Biofuel (ANP), National Electricity Regulatory Agency (ANEEL), or National Waterway Transport Agency (ANTAQ)—requires proof of prior licensing. The agencies' regulatory provisions are aligned with Brazilian environmental laws, ensuring legal compliance. The Company's position is to follow these bodies' regulations and to facilitate improvements in current regulations, defending the interests of the company and industry development.

On the social front, the ANP establishes regulations that offer societal benefits to mitigate the impacts of the exploration and production of non-renewable resources, such as royalties and local content reports. Pursuant to Law No. 9.991/2000, ANEEL mandates that a portion of net operating revenue be spent on Research and Development (R&D) projects, the National Scientific and Technological Development Fund (FNDCT), and the Energy Development Account (CDE), financing public policies and subsidizing energy rates.

The Company follows the established terms and drives social development and operational improvements through consultations and public hearings. This same stance is adopted when discussing legislative projects and public policy related to the industry's interaction with the environment, evaluating measures and interacting with stakeholders with transparency and technical support, whether directly or through trade associations.
EM-EP-530a.1

RISK MANAGEMENT

The company has a crisis management process established in accordance with the Crisis Management Manual, with periodic drills involving the Crisis Committee and other key personnel. Operational risks are analyzed and managed too, in accordance with the Operational Risk Management procedure. All Eneva operational units have specific risk studies.
EM-EP-540a.2

The organization makes every effort to identify and mitigate risks associated with child labor, forced or compulsory labor in its operations and supply chain. To combat child labor and the exposure of young workers to hazardous work, the company focuses on high-risk areas such as waste and effluent management services. The company's risk assessment approach is comprehensive and independent of the type of operation, supplier, country or geography.

In combating child labor, the company carries out due diligence on contractors, monitors media and legal proceedings and has not detected suppliers involved in related scandals to date. Contracts contain anti-corruption clauses enshrining the protection of human rights, and there is a contractual clause dedicated to child labor. Contract management and oversight are conducted on-site.

Eneva adopts preventive measures against forced or compulsory labor in operations that include engineering services, construction, projects, laundry and uniforms. Pre-contractual due diligence of suppliers involves consulting lists published by the Ministry of Labor and press articles. The agreements contain provisions prohibiting forced labor. An integral part of contracts, the Third-Party Code of Conduct requires respect for fundamental human rights and integrity. Contracts management checks compliance with these standards, and an independent whistleblowing hotline is available to investigate cases involving human rights. The slave labor risk assessment is part of the Supplier Qualification questionnaire and is supported by a specific contractual clause.
GRI 408-1, 409-1

MEMBERSHIP OF ASSOCIATIONS

Eneva is actively involved in various industry associations and organizations that share its commitment to the sector and sustainable practices. The company is a member of the Brazilian Sustainable Carbon Association, Brazilian Wind Power Association (AbeEólica), Brazilian Independent Oil and Gas Producers Association (Abpip), Brazilian Association of Clean Energy Generation (Abragel), Brazilian Association of Thermal Power Generation Companies (Abraget), Brazilian Association for Photovoltaic Solar Power (Absolar), Instituto Acende Brasil, Brazilian Business Council for Sustainable Development (Cebds), Brazilian Center for International Relations (Cebri), Center for Strategies in Natural Resources and Energy (Cerne), and Movimento Brasil Competitivo (MBC). Eneva is also a member of Maranhão State Industry Federation (Fiema), contributing to the Maranhão Supplier Development Program (PDF-Fiema).

GRI 2-28

HortCanaã Agricultural Hub Grower

FINANCIAL CAPITAL

FINANCIAL ENTITIES

The entities included in the audited consolidated financial statements of the organization, or in the financial information filed in the public registry, are considered resident in Brazil and the Netherlands for tax purposes.

In Brazil, the tax entities include various in Energy Generation, Energy Marketing and Holding companies, as follows:

POWER GENERATION

- Celse - Centrais Elétricas de Sergipe S.A,
- Parnaíba Geração e Comercialização de Energia S.A,
- Parnaíba II Geração de Energia S.A,
- Azulão Geração de Energia S.A,
- Pecém II Geração de Energia S.A,
- Itaqui Geração de Energia S.A,
- SPE Futura 1 Geração e Comercialização de Energia Solar S.A,
- SPE Futura 2 Geração e Comercialização de Energia Solar S.A,
- SPE Futura 3 Geração e Comercialização de Energia Solar S.A,
- SPE Futura 4 Geração e Comercialização de Energia Solar S.A,
- SPE Futura 5 Geração e Comercialização de Energia Solar S.A,
- SPE Futura 6 Geração e Comercialização de Energia Solar S.A,
- Tauá Geração de Energia Ltda.,
- Azulão I Geração de Energia S.A,
- Sparta 300 Participações S.A.

ELECTRICITY TRADING

- Focus Energia Ltda.,
- Eneva Comercializadora de Energia Ltda.,
- FC One Energia Ltda.,
- Platinum Comercializadora de Energia Participações Ltda.,
- FC Three Energia Participações Ltda.,
- FC Four Energia Participações Ltda.,
- Focus Inteligência em Energia Ltda.

HOLDING COMPANY AND OTHERS

- Celsepar - Centrais Elétricas de Sergipe Participações S.A,
- Pecém II Participações S.A,
- DC Energia e Participações S.A,
- Focus Futura Holding Participações S.A,
- Eneva Participações S.A,
- Seival Geração de Energia Ltda.,
- Sul Geração de Energia Ltda.,
- Focus Futura Geração 1 S.A,
- Eneva III Participações S.A,
- Usina Termoeletrica Nossa Senhora de Fátima S.A,
- Cebarra - Centrais Elétricas Barra dos Coqueiros S.A,
- Eneva Norte S.A,
- Amapari Energia S.A,
- Parnaíba VII Geração de Energia S.A,
- Termopantanal Participações Ltda.,
- Termopantanal Ltda.,
- Jandaira Ventos S.A,
- Jandaira II Ventos S.A,
- Central Eólica Santo Expedito Ltda.,
- Central Eólica Morada Nova Ltda.,
- Central Eólica Milagres Ltda.,
- Central Eólica Boa Vista I Ltda.,
- Central Eólica Boa Vista II Ltda.,
- Central Eólica Pau Branco Ltda.,
- Central Eólica Pau D'arco Ltda.,
- Central Eólica Pedra Rosada Ltda.,
- Central Eólica Santa Benvinda I Ltda.,
- Central Eólica Santa Benvinda II Ltda.
- Central Eólica Asa Branca Ltda.,
- Central Eólica São Francisco Ltda.,
- Central Eólica Santa Luzia Ltda.,
- Central Eólica Pedra Vermelha I Ltda.,
- Central Eólica Pedra Vermelha II Ltda.,
- Central Eólica Algaroba Ltda.,
- Central Eólica Boa Vista III Ltda.,
- Central Eólica Bonsucesso Ltda.,
- Central Eólica Bonsucesso II Ltda.,
- Central Eólica Ouro Negro Ltda.,
- Central Eólica Pedra Branca Ltda.,
- Central Eólica Ubaeira I Ltda.,
- Central Eólica Ubaeira II Ltda.

LOGISTICS

- GNL Brasil Logística S.A.

NETHERLANDS

- Upstream Parnaíba BV.

Azulão STGA

ECONOMIC AND FINANCIAL PERFORMANCE

(R$ THOUSAND)

GRI 207-4

R$ 10,090,895
Sales revenue

R$ 281,557
Profit/loss before tax

R$ 28,448,910
Tangible assets excluding cash and cash equivalents

The regional tax incentive awarded by Sudene and Sudam gives a discount of up to 75% on income tax:

R$ 217,083
Income Tax and Social Contribution paid for the periods Dec/22 to Nov/23 (Cash disbursement in 2023).

R$ 120,566
Current income tax and social contributions on profits/losses

As per the Company's Financial Statements

Direct economic value generated (R$ thousand) [2]

GRI 201-1

	2021	2022	2023
Revenue [1]	5,931,055	7,746,251	12,535,976

1 We adjusted the balances presented in 2022 and 2021, to apply the metric presented in 2023. We are therefore presenting the total sum of sales revenues and other revenues (figures taken from the Statement of Added Value).

Economic value distributed (R$ thousand) [1]

GRI 201-1

	2021	2022	2023
Operating costs	2,827,803	4,393,912	6,699,146
Employee salaries and benefits	381,701	531,993	591,045
Payments to providers of capital	340,421	1,312,455	3,540,524
Payments to government	1,207,838	1,132,117	1,401,829
Community investments	4,665	9,284	11,434
Total	4,762,428	7,379,761	12,243,978

1 Data for 2021 and 2022 have been reviewed and adjusted. GRI 2-4

Economic value retained (R$ thousand) [1]

GRI 201-1

	2021	2022	2023
[direct economic value generated] - [economic value distributed]	1,168,627	366,490	291,998

1 Data for 2021 and 2022 have been reviewed and adjusted. GRI 2-4

Total monetary value of financial assistance received from any government [2] (R$ thousand) [1,2]

GRI 201-4

Type of assistance	2023
Sudene and Sudam tax incentive reducing the IRPJ rate by 75%.	78,924
Investment, research and development and other significant grants and incentives	78,441
Total	157,365

1 There were no subsidies, premiums, royalty holidays, financial assistance from export credit agencies, financial incentives, or other financial benefits received or receivable from any government for any of Eneva's operations in 2023.

2 Data for 2021 and 2022 have been reviewed and adjusted. GRI 2-4

EVALUATING RESERVES - E&P

The emergence of new future scenarios will not impact Eneva's proven and probable reserves. As an integrated gas and energy company, Eneva draws on its own reserves.

Eneva's plants' regulated contracts in the energy sector stipulate variable remuneration for gas consumption during the contract term. In case of unforeseen rate increases upon signing the contract, a contractual adjustment can be requested. A reduction in reserves is not therefore factored into more negative scenarios. Eneva's certified proven reserves (1P) under the current policy scenario (baseline) stand at 8.591 million barrels (MMbbls) of oil and 1,398,363.77 million standard cubic feet (MMscf) of gas (39.598 billion m³). Meanwhile, in the certified proven plus probable reserves (2P), there are 11.780 MMbbls of oil and 1,681,723.31 MMscf of gas (47.622 billion m³).
EM-EP-420a.1

Price projections, demand for hydrocarbon products and climate regulations shape Eneva's capital expenditure strategy significantly. The introduction of higher taxes or fees on oil and gas exploration and marketing could render thermoelectric projects economically inviable in Brazil. Conversely, new low-carbon technologies could become viable and even replace current technologies. This means that both Eneva and other sector agents, could adopt the technology offering the best financial return.
EM-EP-420a.4

Azulão GTP

HUMAN CAPITAL

EMPLOYEES

Workforce by employment contract and gender [1,2,3,4]

GRI 2-7

Employment contract	2021			2022			2023		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Permanent	883	244	1,127	1,131	314	1,445	1,171	345	1,516
Temporary	25	13	38	26	19	45	17	18	35
Total	**908**	**257**	**1,165**	**1,157**	**333**	**1,490**	**1,188**	**363**	**1,551**

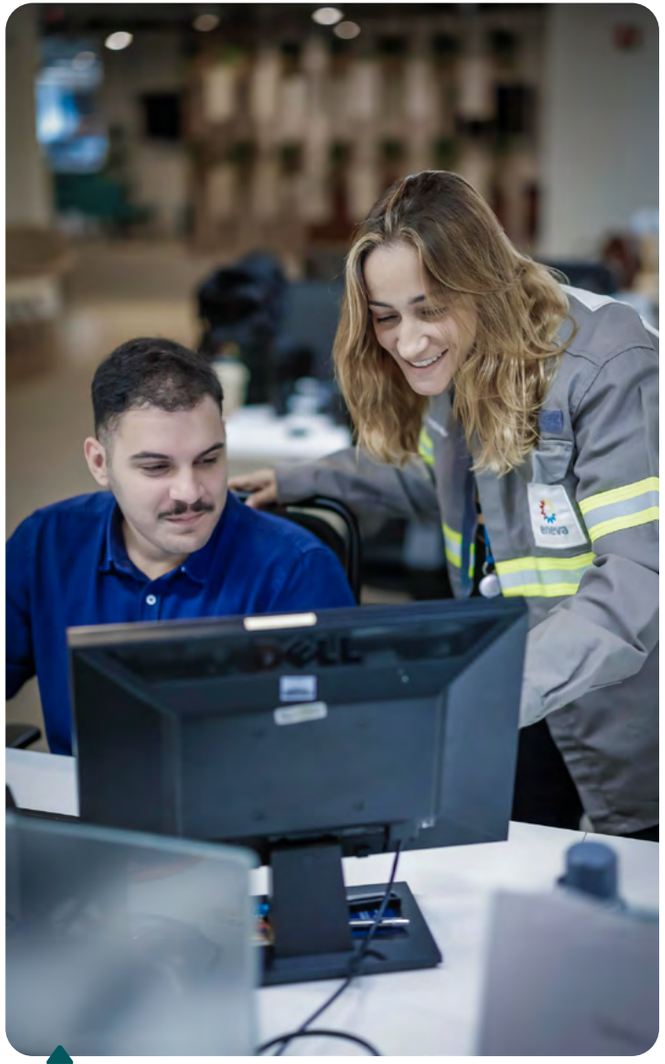
1 The total number of employees is calculated by considering those with indefinite-term employment contracts (CLT), fixed-term employment contracts (CLT), employees with disabilities (PwDs), and Statutory Officers.
2 In the last quarter of 2022, we began mobilizing teams for the planning and implementation of the Azulão 950MW Venture, a new thermal complex in Amazonas. This has resulted in team number growth. Throughout 2023, this growth included professionals with on-site activities in the state of Amazonas and teams based in the Rio de Janeiro office.
3 We have no non-guaranteed hours employees.
4 There are no employees working under full-time or part-time regimes. Eneva hires its employees under the CLT (Consolidated Labor Laws) or as Statutory Officers.

Workforce by employment contract and region [1,2,3,4,5]

GRI 2-7

Region	2021			2022			2023		
	Definite term	Indefinite term	Total	Definite term	Indefinite term	Total	Definite term	Indefinite term	Total
NW	3	129	132	1	182	183	3	206	209
NE	9	662	671	13	776	971	10	749	759
SE	26	336	362	31	487	518	22	561	583
Total	**38**	**1,127**	**1,165**	**45**	**1,445**	**1,490**	**35**	**1,516**	**1,551**

1 For distribution by region, the company considered the employee's workplace location in December of each respective year.
2 There are no employees in the Midwest and South regions.
3 In the last quarter of 2022, we began mobilizing teams for the planning and implementation of the Azulão 950MW Venture, a new thermal complex in Amazonas. This has resulted in team number growth. Throughout 2023, this growth included professionals working onsite in Amazonas state and teams based in the Rio de Janeiro office.
4 We have no non-guaranteed hours employees.
5 There are no employees working on a full-time or part-time basis. Eneva hires its employees under the CLT (Consolidated Labor Laws) or on a Statutory basis.



Employees

Workers who are not employees

GRI 2-8

	2021	2022	2023 [1.2]
Apprentices	8	9	8
Interns	51	53	56
Contractors	4,561	4,099	4,336
Total	**4,636**	**4,194**	**4,400**

1 The position as of December 2023 was considered to calculate the three groups of non-employee workers. These numbers are tracked separately from employees due to their type of employment contract.

2 Just as Eneva's mobilized the team for the Azulão 950MW Project, contractors were also mobilized throughout 2023, in greater numbers than in 2022 in Northern Amazonas state.

Average hours of training per employee by gender and employee category

GRI 404-1

	2022	2023
Women	52.56	35.62
Men	41.83	55.54
Total Average	**50.10**	**50.88**

Average hours of training per employee by employee category

GRI 404-1

	2022	2023
Senior Management	16.20	15.41
Managers	26.60	59.93
Specialists	38.30	30.35
Coordinators	27.00	30.32
Administrative	36.80	34.39
Operational	57.80	70.60
Trainees	200.70	264.00
Total	**50.10**	**72.14**

Employees

Individuals within the organization's governance bodies (%)

GRI 405-1

Employees	2021	2022	2023
Members of governance bodies, by gender (%)			
Men	85.71	85.71	100
Women	14.29	14.29	0
Members of governance bodies, by age group (%)			
Under 30	0	0	0
30 to 50	57.14	42.86	42.86
Over 50	42.86	57.14	57.14

Employee

Workforce by employee category and gender (%)

GRI 405-1

Employees	2021		2022		2023	
	Men	Women	Men	Women	Men	Women
Chief Executive Officer (CEO)	100	0	100	0	100	0
Senior Management	91.67	8.33	93.33	6.67	87.50	12.50
Managers	83.75	16.25	84.07	15.93	84.68	15.32
Specialists	65.59	34.41	68.25	31.75	69.06	30.94
Coordinators	69.81	30.19	68.25	31.75	70.71	29.29
Administrative [1]	59.52	40.48	70.13	29.87	60.61	39.39
Operational [2]	89.75	10.25	89.75	10.25	88.92	11.08

1 Trainees are included in the administrative category.

2 The category includes positions of Supervisors, Operators and Technicians.

In 2023, 30% of Eneva's senior executives were hired from the local community in key operational units. The definition of "executive" used includes all leadership positions within these units' organizational structure. In geographical terms, the "local community" means the communities located in the Company's geographies, encompassing the North and Northeast regions.
The Company's key operational units include Azulão, Complexo Parnaíba, Futura I, Hub Sergipe, Itaqui, Pecém II, Jaguatirica II and CGTF. The organization also has a policy for hiring local employees, where each job opening is assessed for necessity and location to align hiring with local engagement policies. **GRI 202-2**

Workforce by employee category and age group (%) [3]

GRI 405-1

Employees	2021			2022			2023		
	<30	30-50 years	> 50	<30	30-50 years	> 50	<30	30-50 years	> 50
Chief Executive Officer (CEO)	0	100	0	0	100	0	0	0	100
Senior Management	0	66.67	33.33	0	66.67	33.33	0	68.75	31.25
Managers	0	75.00	25.00	0.88	79.65	19.470	0.81	77.42	21.77
Specialists	3.23	79.57	17.20	1.59	80.95	17.46	2.88	76.98	20.14
Coordinators	3.77	83.02	13.21	3.90	87.01	9.09	2.02	88.89	9.09
Administrative [1]	27.49	68.58	3.93	28.82	67.31	3.87	26.87	68.48	4.65
Operational [2]	15.27	69.01	15.73	14.86	77.20	7.94	14.03	77.25	8.71

Workforce by employee category and race (%)

GRI 405-1

Employees	2021					2022					2023					
	White	Black	Mixed race	Asian	Indige-nous	White	Black	Mixed race	Asian	Indige-nous	White	Black	Mixed race	Asian	Indige-nous	Not stated
Chief Executive Officer (CEO)	100	0	0	0	0	100	0	0	0	0	100	0	0	0	0	0
Senior Management	85	0	15	0	0	87	0	13	0	0	75	0	19	0	0	6
Managers	76	0	13	1	0	73	0	15	0	0	77	0	16	0.8	0	6
Specialists	70	4	23	2	0	74	2	13	2	0	72	6	17	2	0	3
Coordinators	78	0	17	1	0	65	3	23	1	0	72	3	21	1	0	3
Administrative [1]	54	7	33	2	0	51	6	31	2.5	0.5	54	6	34	2	0.4	3
Operational [2]	33	8	54	2	0	32	8	51	3	0	32	9	51	3	0	5

Workforce by category and People with Disabilities (PwDs) (%) [3]

GRI 405-1

Employees	2021	2022	2023
Chief Executive Officer (CEO)	0	0	0
Senior Management	0	0	6.25
Managers	0	0	0.81
Specialists	0	0	0
Coordinators	1.89	2.60	3.03
Administrative [1]	4.83	3.23	3.84
Operational [2]	1.18	0.87	0.89

1 Trainees are included in the administrative category.

2 The category includes positions of Supervisors, Operators and Technicians.

3 Data for 2021 and 2022 have been reviewed and adjusted. GRI 2-4

REMUNERATION

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.

The company conduct annual salary surveys with a selected panel of companies in the sector to measure the strategy and competitiveness adopted.

At Eneva, the total annual compensation of the highest-paid individual is 28.02 times the average employee's compensation. In terms of percentage increases, the highest-paid individual saw their total annual compensation drop by 83.3%, due to factors including a poorer performance of the stock program. This contrasts with an average increase of 0.92% for other employees and yields a negative ratio of -90.54% between the percentage increases in compensation.

To compile this data, various components of total compensation were considered, including fixed compensation (salary or management fees, allowances, direct and indirect benefits), variable compensation (bonuses and profit-sharing), and share-based compensation.
GRI 2-21

Ratio of basic salary and remuneration of women to men, by employee category (%)

GRI 405-2

Employees	2022	2023
Executive Board	-12.5	-11.5
Managers	-1.3	-6.3
Coordinators	2.4	0
Specialists	-9.3	-4.5
Administrative	-1.8	-6.3
Operational	-3.6	-1.8

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 made significant progress at the Officer, Specialist and Operational levels, achieving equity at the Coordination level and with important advances to be addressed in other categories. Eneva remains committed to improving and values fair criteria that allow for equal treatment in salary management across its teams.

Ratio of standard entry-level wage compared to local minimum wage by gender and operation (%)

GRI 202-1

Operations [1]	2021		2022		2023	
	Men	Women	Men	Women	Men	Women
Eneva Rio de Janeiro	2.06	1.76	2.41	2.01	1.99	2.17
Eneva Amazonas and Roraima	1.59	2.23	1.70	2.27	1.52	1.49
Pecém II Ceará	1.71	1.81	1.68	1.68	1.69	1.50
Itaqui Maranhão	1.74	1.74	1.68	2.26	1.47	1.47
Paranaíba Maranhão	1.59	1.69	1.70	1.70	1.47	1.51
Eneva Overall	**1.59**	**1.69**	**1.68**	**1.68**	**1.43**	**1.47**

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

Eneva Employees

Total number and turnover rate [1,2]

GRI 401-1

	Total number of new hires			New hire rate		
	2021	2022	2023	2021	2022	2023
By age group						
Under 30	64	107	56	0.33	0.44	0.24
30 to 50	192	238	189	0.23	0.21	0.16
Over 50	11	15	23	0.09	0.12	0.15
By gender						
Men	206	267	183	0.23	0.23	0.15
Women	61	93	85	0.24	0.28	0.23
By region						
North	55	68	46	0.42	0.37	0.22
Northeast	107	113	67	0.16	0.14	0.09
Southeast	105	179	155	0.29	0.35	0.27
Total	**267**	**360**	**268**	**0.23**	**0.24**	**0.17**

1 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.

2 Data for 2021 and 2022 have been reviewed and adjusted. GRI 2-4

Total number and turnover rate

GRI 401-1

	Total terminations			Turnover rate [1]		
	2021	2022	2023	2021	2022	2023
By age group						
Under 30	35	16	18	0.25	0.26	0.16
30 to 50	118	131	160	0.18	0.17	0.15
Over 50	17	22	27	0.12	0.14	0.16
By gender						
Men	131	123	147	0.19	0.17	0.14
Women	39	46	58	0.19	0.21	0.20
By region						
North	86	21	31	0.14	0.24	0.18
Northeast	22	81	95	0.29	0.12	0.11
Southeast	62	67	79	0.23	0.24	0.20
Total	**170**	**169**	**205**	**0.19**	**0.18**	**0.15**

1 The turnover rate is calculated by following formula: (leaving + hired) / 2 / headcount at the end of the reporting period.

BENEFITS

The Company offers a generous benefits package that encompasses various dimensions of well-being, with eligibility criteria that may be specific or related to the level and position held. The benefits grow according to market practices and the Collective Bargaining Agreement, along with people's expectations and needs.

Full-time employees are given a variety of benefits. These benefits are detailed by operational units in accordance with the Collective Agreements approved in each location. All full-time employees and apprentices working on the CLT basis are covered by life insurance, fully funded by the company, with the payment rate varying according to the base salary. Health insurance is another comprehensive benefit, offered to CLT employees, apprentices and interns, fully covered by the company, with plans varying according to the job structure. Employees can also include dependents such as children, legal spouses and stepchildren.

Parental leave is enshrined in all agreements, with maternity leave of 120 days, which can be extended for another 60 days, and paternity leave of 20 days.

Full-time CLT employees also have access to private pension plans, choosing between PGBL or VGBL with monthly contributions deducted from their salary ranging from 1% to 5%. The company matches the employee's contribution.

Other benefits offered include exercise plans (Gympass), payroll-deductible loans, dental plans, funeral assistance, daycare and nanny assistance, school supplies allowance, meal/food vouchers, disability assistance (offered at the Pecém and CGTF units), and emotional and social support programs (Optum) providing cost-free confidential social, legal, financial and psychological guidance with specialists, and secure, stepping up the company's commitment to employee well-being and development.

GRI 401-2

Parental leave [1]

GRI 401-3

		2021	2022	2023
Employees who returned to work after parental leave	Men	39	42	43
	Women	4	2	13
Employees that returned to work after parental leave ended that were still employed 12 months after their return to work	Homens	33	39	43
	Mulheres	4	0	13
Rate of return [2]	Men	91%	91%	90%
	Women	57%	50%	93%
Retention rate [3]	Men	85%	93%	100%
	Women	100%	0%	100%

1 After a fresh analysis of the maternity and paternity leave data, the figures for 2021 and 2022 have been adjusted in accordance with GRI standards. GRI 2-4.

2 Employees that returned to work in the reporting period after parental leave ended.

3 Employees that returned to work after parental leave ended that were still employed twelve months after their return to work.

HEALTH AND SAFETY MANAGEMENT

GRI 403-1

Eneva's occupational health and safety management system is based on the practices established by the Brazilian Oil, Natural Gas and Biofuels Agency, which answers to the Ministry of Mines and Energy. This system meets the specific legal requirements of Eneva's sector, with reference documents including: Operational Safety Management System (SGSO), as per ANP Resolution No. 43/2007; Well Integrity Management System (SGIP), as per ANP Resolution No. 46/2016; Technical Regulation for Onshore Pipelines (RTDT), as per ANP Resolution No. 6/2011; and the Technical Regulation for the Structural Integrity Management System of Onshore Oil and Gas Production Facilities (RTSGI), as per ANP Resolution No. 2/2010.

Eneva proactively enhances its management system by incorporating lessons learned and referencing recognized standards such as ISO 45001:2018 - Occupational Health and Safety Management System, OHSAS 18001 - Occupational Health and Safety Management Systems, and NBR ISO 14001:2015 - Environmental Management Systems - Requirements. This approach led to the creation of Eneva's 10 HSE Guidelines, which are implemented in all company operations and diligently evaluated through specific audits conducted by an independent company. Non-conformities are addressed and monitored by the operational unit's leadership and Corporate HSE.

Eneva's HSE management system applies to all its operational units, including specific facilities and activities that make up operations, such as Seismic Acquisition, Drilling, Well Completion and Intervention, Electromechanical Construction and Assembly, Oil and Gas Production and Treatment, Power Generation, and the Highway Transportation of Hazardous Products.

HSE management also applies to third parties through a specific procedure, Contractor Management - HSE Requirements, which sets out the duties and responsibilities of contractors, defining HSE requirements to be followed to protect people, the environment, and the integrity of facilities. In 2023, this procedure was revised, updating the way

suppliers' criticality is classified based on the service scope and introducing a pre-qualification stage. This aims to ensure that all contracted companies comply with Eneva's HSE requirements. The procedure also stipulates that the responsibility for ensuring compliance with HSE actions and requirements by contractors lies with the contract manager, with the support of HSE, and that the criteria for defining which companies will be audited annually be reviewed.

For services provided by contracted companies with ongoing operations in the field, Bridging Documents are prepared to ensure cooperative and collaborative alignment between the contractors and the operational unit's HSE management systems. This is waived when the HSE management processes are exclusive to either the contractor or Eneva.

In addition to the HSE management system's activities, operational and occupational risks are identified. Operational risks are managed according to internal regulations, which were revised in 2023 to improve the identification, assessment and treatment of safety risks in various phases of the units. Occupational risks are controlled through safe work procedures. For non-routine activities, risks are assessed and controlled through specific procedures. In 2023, the Work Permit standard was revised, improving the audit process. The company complies with Regulatory Standards 7 and 9, evaluating and mitigating exposure to chemical, physical and biological agents.

Eneva has an automated process for reporting deviations and hazardous situations, which was bolstered in 2023. The 0800 compliance hotline allows people to anonymously report hazards, protecting employees from retaliation, with reports subject to investigation by Compliance. The company adheres to various Regulatory Standards, ensuring employees' right to refuse work in hazardous situations.

Eneva Trainees

All accidents and near-misses at Eneva are investigated, with Corporate HSE being looped in for in high-severity events. Redmine is also used for incident management. In 2023, the Incident Management standard was revised, and Redmine was updated with new ANP regulations. The company implemented effectiveness checks, process safety incident classification, and other actions to improve incident and risk management.
GRI 403-2

In accordance with NR 5, Eneva sets up Internal Accident Prevention Committees (CIPA) in its operational units, formed of company representatives and elected employees. The company maintains a critical analysis process with meetings in all operational units. In 2023, the content of these presentations was standardized across all units. Actions generated in these meetings are recorded and monitored in Redmine, ensuring effective follow-up on proposed actions.
GRI 403-4

The Company does not have a standard that sets a minimum notice period for employees in cases of significant operational changes. However, in the event of more significant changes, the practice is to gives at least four weeks or 30 days' notice. In collective situations or major changes, the company seeks to work with the unions representing its employees. This effort aims to foresee impacts, maintaining a focus on care, transparency and equity, while investing in assertive communication with employees. In the case of collective negotiations, the agreements do not specify exclusive clauses related to the notice period for operational changes.
GRI 402-1

Work-related ill health - For workers and employees, the number of fatalities owing to work-related ill health was zero. There was one mandatory reportable occupational illness case among employees, but no cases among workers.
GRI 403-10

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

GRI 403-8

	2021	2022	2023 [1]
Percentage of employees and workers covered by the company's HSE system	100.00%	100.00%	100.00%
Percentage of employees and contractors covered by the internally audited system	38.29%	75.99%	75.43%
Percentage of employees and contractors who are covered by such a system that has been audited or certified by an external party	26.45%	70.99%	75.43%

1 In December 2023, Eneva had 1,616 direct employees, interns and apprentices, with all operations audited, and 4,336 contractors with 67.32% audited, totaling 75.43%.

Health and safety figures and rates for employees and contractors [1,2,3]

GRI 403-9

	Employees			Contractors			Employees and Third Parties		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
Number of fatalities as a result of work-related injuries	0	0	0	0	0	0	0	0	0
Fatality rate	0	0	0	0	0	0	0	0	0
Number of high-consequence work-related injuries (excluding fatalities)	0	0	0	1	0	0	1	0	0
Rate of high-consequence work-related injuries (excluding fatalities) / Severity rate	0	0	0	0.08	0	0	0.07	0	0
Number of recordable work-related injuries	4	2	5	34	36	24	38	38	29
Total recordable incident rate (TRIR) / Total recordable case frequency	1.46	0.62	1.31	2.80	2.49	2.52	2.55	2.15	2.17
Number of recordable work-related near misses	20	62	60	30	41	30	50	103	90
Near-miss frequency rate (NMFR)	7.32	0	15.75	2.47	0	3.81	3.36	5.94	6.74
SAF-CR (No-lost-time injury with work restriction)	-	0	3	-	15	10	-	15	13
SAF-SR (No-lost-time injury without work restriction)	-	0	1	-	12	4	-	12	5
CPS (first aid case)	-	7	8	-	59	26	-	66	34
Deviations	-	1,355	5,459	-	1,655	19,442	-	3,010	24,901

1 Incident data (injuries and near misses) is compiled according to PR.CRP.SSMA.001, and deviation data according to PR.CRP.SSMA.014.

2 The rates have been calculated based on 1,000,000 hours worked. For direct employees, 3,806,919.62 hours were considered, and for contractors 9,530,561.95 hours, totaling 13,337,481.57 hours worked.

3 In all phases of the natural gas exploration and production life cycle, Eneva's HSE Policy (PL.CRP.SSMA.001) and HSE Guidelines (DT.CRP.SSMA.002) are applicable and implemented. Certain stages are predominantly carried out by contractors, especially in seismic acquisition and well drilling, as are some production processes, such as gas compression. In these cases, a Bridging Document is established between the contractor's Management System and Eneva's HSE Management System. This document is jointly drafted by the contractor and Eneva and sets out the procedures contractors must follow to meet Eneva's SSMA Guidelines.

Health and safety figures and rates for employees and contractors [1,2]

SASB EM-EP-320a.1, EM-EP-320a.2

	Employees	Contractors	Employees and Contractors
Fatality rate	0	0	0
Total recordable incident rate (TRIR) / Total recordable case frequency	2.09	3.19	2.92
Near-miss frequency rate (NMFR)	29.30	2.83	9.54

1 In all phases of the natural gas exploration and production life cycle, Eneva's SSMA Policy (PL.CRP.SSMA.001) and SSMA Guidelines (DT.CRP.SSMA.002) are applicable and implemented. Certain stages are predominantly carried out by contractors, especially in seismic acquisition and well drilling, as are some production processes, such as gas compression. In these cases, a Bridging Document is established between the contractor's Management System and Eneva's HSE Management System. This document is jointly written by the contractor and Eneva and describes the procedures to be used by the contractor to meet Eneva's HSE Guidelines.

2 E&P operations were counted.

Health and safety figures and rates for employees and contractors - power generation [1]

SASB IF-EU-320a.1

	Employees	Contractors	Employees and Contractors
Fatality rate	0	0	0
Total recordable incident rate (TRIR) / Total recordable case frequency	1.99	1.81	1.88
Near-miss frequency rate (NMFR)	19.89	3.17	9.95

1 Power generation operations were counted.

Employee at TPP Itaqui

NATURAL CAPITAL

PUBLIC POLICY AND CLIMATE CHANGE

GRI 11.2.4, 12.2.4

Eneva's approach to developing public policies on climate change is multifaceted and encompasses various initiatives and partnerships.

The organization advocates for a responsible and safe energy transition, emphasizing the potential of natural gas in reducing carbon dioxide emissions and supporting intermittent renewable sources like solar energy.

Eneva is a member of the Brazilian Business Council for Sustainable Development (Cebds), affiliated with the World Business Council for Sustainable Development (Wbcsd). Cebds urges governments and civil society to collaborate to develop public policies for sustainable development, addressing the causes and effects of climate change.

The company also actively participates in discussions on climate change and the energy transition through electric sector and sustainability associations, focusing on climate, energy and sustainable finance. Eneva contributes technically to the development of public policies and the expansion of incentives for the energy transition, including regulatory monitoring and political advocacy on topics such as the Carbon Market and Climate Neutrality.

Eneva also reaffirms its support for the UN Global Compact's Brazilian Network, participating in the Climate Action Platform, which urges its members to embed the Climate Agenda in their organizational strategies, contributing to a resilient and carbon-neutral economy while maintaining a focus on transparency, social justice and inclusion.

Futura I Solar Farm

GREENHOUSE GAS EMISSIONS

Direct greenhouse gas emissions (tCO_2 equivalent) – Scope 1 [1,2,3]

GRI 305-1, SASB IF-EU-110a.1 and TCFD 4.B

	2021	2022	2023
Stationary combustion	7,456,034	2,184,049	2,357,385
Fugitive	79,249	490,804	346,782
Industrial processes	12,506	5,436	4,851
Mobile combustion	1,253	1,109	567
Solid waste and wastewater	-	-	27
Total	**7,549,043**	**2,681,397**	**2,709,612**

1 The calculations relied on data from 01/01/2023 to 12/31/2023, and were consolidated through operational control.

2 Eneva's emissions include the following Greenhouse Gases: CO_2, CH_4, N_2O, HFCs and SF_6.

3 Ensuring the highest accuracy for Greenhouse Gas emissions, Eneva uses the calculation methodology and tool provided by the Brazilian GHG Protocol Program, which uses references such as the IPCC, ANP and SIN. For Exploration and Production emissions, the methodology of the American Petroleum Institute (API) is used. Eneva also utilizes the emission factor of its own natural gas (based on gas chromatography) and coal (considering the dry basis of the coal).

Biogenic CO_2 emissions (t CO_2 equivalent)

GRI 305-1 and TCFD 4.B

	2022	2023
Direct stationary combustion	194	352
Direct mobile combustion	116	78
Total	**310**	**430**

Energy indirect GHG emissions (t CO_2 equivalent) – Scope 2 [1,2]

GRI 305-2, SASB IF-EU-110a.1 and TCFD 4.B

	2021	2022	2023
Purchased electricity	2,113	1,700	2,644

1 Eneva's scope 2 emissions use the emission factor provided by the Ministry of Science and Technology (MCTIC), which accounts for CO_2 emissions.

2 Eneva uses the Brazilian GHG Protocol Program's methodology to calculate scope 2 emissions. The emissions are also calculated based on the location-based approach, considering the emission factor provided by the National Interconnected Grid (SIN) and the emission factor of the Isolated System for the Jaguatirica II operational unit, located in Roraima.

Other indirect GHG emissions (t CO_2 equivalent) - Scope 3 [1,2,3]

GRI 305-3 and TCFD 4.B

	2021	2022	2023
1. Goods and services purchased	-	-	569,981
4. Transportation and distribution (upstream)	37,425	9,579	513
5. Waste generated in operations	0.924	0.084	3
6. Business travel	243	2,875	2,446
7. Employee commuting	803	728	1,042
9. Transportation and distribution (downstream)	-	6,496	15,708
11. Use of goods and services sold	-	-	54,448
Total	**38,472**	**13,182**	**644,142** [4]

1 The calculations relied on data from 01/01/2023 to 12/31/2023, and were consolidated through operational control.
2 Eneva's emissions include the following Greenhouse Gases: CO_2, CH_4, N_2O, HFCs and SF_6.
3 Eneva uses use the Brazilian GHG Protocol Program's methodology to calculate scope 3 emissions, which references sources such as the IPCC, ANP and SIN. The reference values for the global warming potential (GWP) of greenhouse gases used by the GHG Protocol methodology derive from reports issued by the Intergovernmental Panel on Climate Change (IPCC).
4 The significant increase in scope 3 emissions is due to the inclusion of new categories (1 and 11) in the reporting.

Greenhouse gas emissions intensity by generation (tCO_2e/MWh) [1,2,4]

GRI 305-4

	2021	2022	2023
Eneva (power generation portfolio)	0.61	0.47	0.35
Natural gas generation	0.48	0.47	0.39
Coal-fired generation	0.88	N/A [3]	1.16
Renewable generation	N/A	N/A	0.000025

1 Scope 1 and 2 emissions are included to calculate emissions intensity.
2 The intensity calculation included the following Greenhouse Gases: CO_2, CH_4, N_2O, HFCs and SF_6.
3 As there was no dispatch of coal-fired power plants in 2022, it was not possible to calculate the emissions intensity in tCO_2e/MWh
4 Data for 2021 and 2022 were reviewed and the natural gas, coal and renewable generation categories were included in this cycle. GRI 2-4

Intensity of greenhouse gas emissions by hydrocarbon production (kgCO_2e/production in m^3) [1,2,3]

GRI 305-4

	2021	2022	2023
Eneva	0.051	0.427	0.478
Azulão	-	2.664	1.946
Parnaíba	0.051	0.078	0.078

1 Scope 1 and 2 emissions are included to calculate emissions intensity.
2 The intensity calculation included the following Greenhouse Gases: CO_2, CH_4, N_2O, HFCs and SF_6.
3 Data for 2021 and 2022 have been reviewed and adjusted. GRI 2-4

AIR EMISSIONS

Significant air emissions (t)

GRI 305-7 and SASB EM-EP-120a.1 and IF-EU-120a.1

	2021	2022	2023
Nox	4,713.48	489.71	1,039.56
SOx	13,393.15	0	355.87
Particulate matter (PM)	402.54	0	25.93
Other standard emissions categories identified in regulations	3,497.74	202.32	181.02

1 The information considered includes data from fixed sources of our generation assets (Coal Plants: Pecém and Itaqui; Gas-fired Plants: Parnaíba, Jaguatirica, Sergipe Hub and CGTF).

2 The calculation is performed using CEMS (Continuous Emissions Monitoring Systems) equipment, which monitors the concentration of the pollutant emitted from the stack in mg/Nm³. The following pollutants are monitored at coal plants: NOx, SO_2 and MP. For gas assets, the NOx and CO parameters are monitored. The concentration values are converted to tons per year based on the stack flow rate, measured in annual isokinetic analyses.

3 51.71% of Nox emissions, 4.03% of Sox emissions, and 100% of particulate matter (PM) and other categories came from sites located near densely populated areas, which include the thermal power plants: Itaqui, Jaguatirica, CGTF and Pecém.

ENERGY

Energy consumption (GJ) [1]

GRI 302-1

	2021	2022	2023			
Total internal consumption of nonrenewable fuels	**Total**	**Total**	**Head-quarters**	**E&P**	**Generation**	**Total**
Coal	42,432,848.45	114,996.89	-	-	1,610,617.39	1,610,617.39
Diesel	112,325.61	41,744.50	-	14,635.58	36,545.88	51,181.45
Liquefied petroleum gas (LPG)	-	76.22	-	-	53.91	53.91
Gasoline	1,095.78	997.31	-	-	1,320.90	1,320.90
Condensate (naphtha conversion factor)	-	1,678.55	-	-	5,656.74	5,656.74
Natural Gas	105,696,365.76	36,901,672.40	-	3,504,640.38	34,891,049.97	38,395,690.36
Total	**148,242,635.60**	**37,061,165.86**	**-**	**3,519,275.96**	**36,545,244.79**	**40,064,520.74**
Consumption of energy from renewable sources	**Total**	**Total**	**Head-quarters**	**E&P**	**Generation**	**Total**
Electricity - concession operator	65,176.11	139,741.85	2,582.32	864.20	218,876.80	222,323.33
Onsite generation - renewable	1,474.00	1,717.82	-	3,101.94	-	3,101.94
Ethanol	-	-	-	-	29.70	29.70
Total	**66,650.11**	**141,459.66**	**2,582.32**	**3,966.14**	**218,906.50**	**225,454.96**
Total	**148,309,285.71**	**37,202,625.52**	**2,582.32**	**3,523,242.10**	**36,764,151.29**	**40,289,975.71**

1 The PCIs (Lower Heating Values) obtained through natural gas chromatographies and the physical-chemical analyses of the coal used in each of the Company's operations were used to calculate the energy consumption within the organization from natural gas and coal. For other fuels, the PCIs provided by the Brazilian GHG Protocol Program's calculation tool were used.

Electricity sold (GJ)

GRI 302-1

	2021	2022	2023
Non-renewable energy sold	9,130,876	37,012,558	52,641,144
Renewable energy sold	246,704	9,680,619	14,178,978

Energy intensity

GRI 302-3

	2021	2022	2023
Within the organization[1] (GJ consumed/MWh generated)	12.08	8.11	6.41

1 All fuel consumed by exploration and production activities and energy generation activities by the thermal power plants were used to determine the energy intensity consumed within the organization. This primarily includes the consumption of coal, diesel, gasoline, ethanol and natural gas (scope 1).

BIODIVERSITY

SASB EM-EP-160a.1

Significant direct and indirect impacts on biodiversity are concentrated in construction activities and mainly include direct impacts such as vegetation clearance, loss of habitat affecting native wildlife and disruption of endangered species. Pollution caused by the discharging of wastewater, waste generation, and emissions of atmospheric pollutants also directly impacts generation operations. Regarding the introduction of invasive species, pests, and pathogens and species loss, habitat conversion, and changes in ecological processes outside the natural range of variance, these impacts are strongly related to vegetation clearance and its repercussions on native or visiting wildlife.

In relation to both direct and indirect impacts, whether positive or negative, the affected species are influenced by vegetation clearance and other factors resulting from the organization's activities. The extent of the impacted areas is usually limited to the areas of direct local influence. The duration of the impacts varies: while vegetation clearance represents a permanent and irreversible negative impact, other impacts on biodiversity are temporary and reversible, lasting only as long as the activities.

GRI 304-2

Armadillo filmed during the wildlife monitoring campaign under the Azulão 950 Project

Frog filmed during the wildlife monitoring campaign under the Azulão 950 Project

Habitats protected or restored[1,2,3,4]

GRI 304-3

Initiative	Status	Type	Municipalities	State	Action	Area (ha)
Maranhão Legal Reserve	Actively Protected	Legal Reserve	Santo Antônio dos Lopes, Capinzal do Norte and Codó	MA	Forestry Preservation	917.33
Amazonas Legal Reserve	Actively Protected	Legal Reserve	Silves and Itapiranga	AM	Forestry Preservation	817.11
Bahia Legal Reserve	Actively Protected	Legal Reserve	Juazeiro	BA	Forestry Preservation	2383.30
Roraima Legal Reserve	Actively Protected	Legal Reserve	Boa Vista	RR	Forestry Preservation	64.70
Legal Reserve Reforestation	Reforesta-tion	Reforesta-tion	Santo Antônio dos Lopes	MA	Rehabilitation	60.00
Lima Campos Reforestation	Reforesta-tion	Reforesta-tion	Lima Campos	MA	Rehabilitation	1.81
Reforestation of Marituba State Park	Reforesta-tion	Reforesta-tion	Barra dos Coqueiros	SE	Rehabilitation	35.43
Agroforestry Systems in Nova Demanda	Reforesta-tion	Reforesta-tion	Santo Antônio dos Lopes	MA	Rehabilitation	6.00
Total						**4,285.68**

1 For all reforestation projects, contractors were hired to carry out planting, maintenance and monitoring activities.

2 Reforestation projects are assessed by government agencies: SEMA-MA is responsible for signing off reforestation projects for legal reserves and agroforestry systems in Nova Demanda; the Lima Campos Municipal Environmental Agency oversees the reforestation of the former Lima Campos landfill, and the Urban Development and Sustainability Agency (Sedurbs) monitors the reforestation of the Marituba State Park.

3 Legal reserves are monitored by the satellite monitoring system (ENVSAT).

4 The activities are aligned with the Company's current environmental licenses, relevant legislation, and the Brazilian business commitment to biodiversity.

IUCN Red List species and national conservation list species with habitats in areas affected by operations [1,2,3]

GRI 304-4

Risk Extinction Level	Total Number of Species	Description of Species
Vulnerable	6	**Flora**: *Mezilaurus itauba*, *Trichilia micrantha*, *Swartzia lamellata* and *Bertholletia excelsa*. **Wildlife**: *Ateles paniscus* and *Chelonoidis denticulatus*.
Near Threatened	2	**Flora**: *Pouteria anomala* and *Pouteria platyphylla*.
Least Concern	135	**Wildlife and Flora**: Various listed species, including *Rhinella margaritifera*, *Phoneutria nigriventer*, *Ara ararauna* and *Pouteria guianensis*, among others.

1 There are no critically endangered species or species threatened with extinction.

2 The species were documented in two studies: the Final Report of the Wildlife Management Plan and the Forest Inventory of the Remaining Vegetated Area of the Land Corresponding to Azulão I TPP.

3 The endangered status of species relied on the IUCN Red List and MMA Ordinance 148 of June 07, 2022.

Vegetation

WATER

The total water withdrawn by the organization in 2023 was 18,650.30 ML. Of this amount, 17,414.80 ML was drawn in power generation plants, with approximately 57% of the water taken from areas with high or extremely high baseline water stress. Note that almost all of this water (96%) was harnessed by the Sergipe Hub, which uses seawater. The total water consumed by the power generation operations stood at 4,087.94 ML, with 8.00% of this consumption occurring in areas with high or extremely high baseline water stress. The thermoelectric power plants counted were: Hub Sergipe, Fortaleza TPP (CGTF) and Pecém II TPP, identified as areas with high or extremely high baseline water stress.

Eneva's E&P (Exploration and Production) operations withdrew a total of 1,170.99 ML of water, consuming 1,159.21 ML of this total. No E&P units are located in regions with high or extremely high baseline water stress. The total water produced by the company in 2023 was 3,932.74 m³. All water produced in natural gas production activities is periodically reinjected into disposal wells, and the company does not perform hydraulic fracturing (fracking).

Consumption was calculated by subtracting the volume of water withdrawn from the total volume of wastewater discharged from the thermoelectric power plants. The volumes of water lost through evaporation in cooling towers were disregarded, as the process has negligible losses compared to discharge volumes, meaning the input and output volumes in the towers are equal.

SASB IF-EU-140a.1

Minimizing the risks of water stress in watersheds, Eneva maintains a water management system in its operations, ensuring controlled and efficient minimal water use. The risks associated with water management include: lack of water for use in thermoelectric power plants; water supply shortages for use of Eneva and partners in E&P activities, such as lack of water or unsuitable water; and the occurrence of social conflicts due to water disputes. Eneva's operations primarily use surface water drawn for generation operations, which can be taken directly from water bodies or supplied by local utilities.

Amazon River

Water availability varies seasonally and tends to decrease in certain months, causing dry periods. Eneva's operational units are located in the North and Northeast regions of Brazil, areas with high rainfall variability, with intense rains and floods in the Amazon and severe droughts in the Northeast. Managing water use is therefore crucial to ensure its shared availability. The thermoelectric plants are located in regions with minimal guaranteed availability and low risks of conflicts over water use. Special attention is given to units in Ceará, Pecém II TPP and Fortaleza TPP (CGTF), located in areas of high water-stress risk.

To assess climate risks, Eneva relies on a network of 13 proprietary meteorological monitoring stations, distributed in the geographies where its thermoelectric power plants are installed. **SASB IF-EU-140a.3**

Overview of water usage in operational assets

GRI 303-1

Unit	Withdrawal/Return Location	Resource Type	Authorization
Sergipe Hub	Ocean - Barra dos Coqueiros	Seawater	Exemption from the National Water Agency (ANA) permit
Itaqui TPP	Baía de São Marcos, Maranhão	Seawater	Exemption from ANA permit
Pecém II TPP	Supplied and discharged by Ceará state	Surface water	Water Right-of-use Permit No. 414/2016.
Parnaíba Thermoelectric Complex	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
Fortaleza TPP	Metropolitan Basin (Caucaia-CE)	Groundwater	Ordinance 1408/2022
Jaguatirica II TPP	Local reservoirs (when applicable)	Surface and groundwater	Water Right-of-use FEMARH Permit No. 16201.0

Total volume of water withdrawal across all areas and in areas with water stress, by source (ML) [1, 4]

GRI 303-3

	2021		2022		2023	
	All areas	Areas with water stress	All areas	Areas with water stress	All areas	Areas with water stress
Surface water (Total)	**4,074.80**	**0**	**6,461.09**	**0**	**4,754.57**	**135.50** [2]
Freshwater (≤1000 mg/l of Total Dissolved Solids)	4,074.80	0	6,461.09	0	4,754.57	135.50
Other water (>1000 mg/l Total Dissolved Solids)	0	0	0	0	0	0
Groundwater (Total)	**770.87**	**0**	**837.47**	**0**	**1,333.93**	**5.68**
Freshwater (≤1000 mg/l of Total Dissolved Solids)	770.87	0	837.47	0	1,333.93	5.68
Other water (>1000 mg/l Total Dissolved Solids)	0	0	0	0	0	0
Seawater (Total)	**7,360.48**	**0**	**899.35**	**0**	**11,163.91**	**11,163.91**
Freshwater (≤1000 mg/l of Total Dissolved Solids)	0	0	0	0	0	0
Other water (>1000 mg/l Total Dissolved Solids)	7,360.48	0	899.35	0	11,163.91	11,163.91
Produced water [3] (Total)	**-**	**-**	**-**	**-**	**3.90**	**0.04**
Freshwater (≤1000 mg/l of Total Dissolved Solids)	-	-	-	-	3.90	0.04
Other water (>1000 mg/l Total Dissolved Solids)	-	-	-	-	0	0
Third-party water (Total) [5]	**4,058.49**	**4,026.95**	**52.18**	**48.59**	**1,393.99**	**243.77**
Freshwater (≤1000 mg/l of Total Dissolved Solids)	4,058.49	4,026.95	52.18	48.59	1,393.99	243.77
Other water (>1000 mg/l Total Dissolved Solids)	0	0	0	0	0	0
Total	**16,264.64**	**4,026.95**	**8,250.09**	**48.59**	**18,650.30**	**11,548.90** [6]

1 Data is entered monthly into the Power Apps system by both operational units and third parties. This data is obtained through the reading of water meters and flow meters, or estimated from the hour meter of the water pumps. For third parties, contracted volumes are considered.

2 Incorporation of Fortaleza TPP into Eneva's operations.

3 The produced water is reused water from operations.

4 Improvement in the indicator that began to evaluate the amount of water produced from Eneva's gas treatment operations (STGA and STGP plants are considered).

5 The increase on 2022 is justified by the higher energy generation of Pecém II compared to the same period (generation in the months of November/December).

6 The inclusion of Sergipe Hub's intake increased the intake in water-stressed areas.

Total volume of water discharge to all areas and to areas with water stress, broken down by the following sources (ML), if applicable [3,4]

GRI 303-4

Type of Source	2021 [1]		2022 [2]		2023	
	All areas	Areas with water stress	All areas	Areas with water stress	All areas	Areas with water stress
Surface water	742.63	0	924.68	0	1,316.27	161.21
Reinjection into gas wells	10.08	0	6.01	0	0	0
Seawater	5,204.48	0	618.77	0	11,136.38	11,136.38
Utility water	295.97	295.97	72.2	65.73	29.95	0.20
Others	1,195.75	0	17.51	0	0	0
Total	7,448.91	295.97	1,639.16	65.73	12,482.60	11,297.79
Freshwater (total dissolved solids ≤1,000 mg/L)	1,038.59	295.97	1,020.39	65.73	1,346.22	161.41
Other water (total dissolved solids >1,000 mg/L)	5,204.48	0	618.77	0	11,136.38	11,136.38

1 In 2021, the Parnaíba complex, Itaqui seawater, and third-party water for Pecém II were used to calculate surface water.

2 In 2022, the Parnaíba complex, Jaguatirica, STGA and STGP, STGP gas well reinjection, Itaqui seawater, Sergipe Hub, third-party water for Pecém II, Fortaleza TPP, and Tauá were used to calculate surface water, and constructions were counted for other uses.

3 Only 7 deviations were identified in wastewater monitoring, indicating legal violations in the externally discharged wastewater parameters. All deviations were addressed and did not cause environmental damage to water bodies.

4 The Power Apps system allows us to issue reports in data spreadsheet format with all the indicator values entered into the system. These data can be viewed in charts on Power BI and are used for critical process analysis.

Total water consumption (ML) [1]

GRI 303-5

	2021	2022	2023
All areas	9,774.70	6,780.37	6,167.70
Areas with water stress	3,729.98	21.19	89.70 [2]

1 Indicator formulated based on the water consumed in energy generation.

2 The inclusion of Sergipe Hub's intake increased the intake in water-stressed areas.

Amazon River

WASTE

Eneva manages waste generated by its direct operations at each of its operational units. The construction of the Parnaíba VI TPP generation plants, Azulão Complex, and well drilling is managed by third parties. These companies follow Eneva's procedure aligned with the National Solid Waste Policy. These third parties also feed monthly information into the Power Apps system, which is approved by the local unit's environmental team and is part of the Company's environmental management system.

Each unit has to keep its waste inventory up to date according to the internal preparation and management procedure, "Waste and Wastewater Inventory and Guide" and sending it quarterly to the Corporate Environmental department. All deviations are recorded and addressed through non-conformities and preventive and corrective actions, as established in the Non-Conformity Management procedure. The Power Apps system prompts the user for an explanation for any variation upwards of 10% compared to the value entered the previous month. Any environmental monitoring result with a legal deviation is recorded as a non-conformity, establishing treatment actions to prevent recurrence.
GRI 306-2

Eneva generated 4,739.03 tons of coal combustion residuals (CCR), 100% of which was recycled.
IF-EU-150a.1

Eneva Employee

Total weight generated by class (t)

GRI 306-3

	2022	2023
Nonhazardous waste		
Class IIA	6,454.01	7,986.07
Class IIB	8,824.24	11,021.40
Total [2]	**15,278.25**	**19,007.47**
Hazardous waste		
Class I	761.63	202.67
Total	**761.63**	**202.67**

1 The data denotes the sum of waste generated across all operational units, including the constructions of Parnaíba VI and Azulão 950.

2 The method of controlling solid waste management accounts for disposal globally according to type of disposal rather than type of waste. An improvement is being implemented in 2024, when the units will start reporting data by type of waste.

3 The data is reported by operational units, including constructions, in the management system (Power Apps), by type of disposal only.

4 In 2022, there was a significant disposal of ash from coal-fired plants and sludge generated in water treatment plants. This waste was generated in previous years and had accumulated in the respective plants. In 2023, there was a low dispatch of thermoelectric power and no accumulation of waste from previous years. There was consequently a lower disposal.

Waste directed to and diverted from disposal (t) [1,2,3]

GRI 306-4 and 306-5

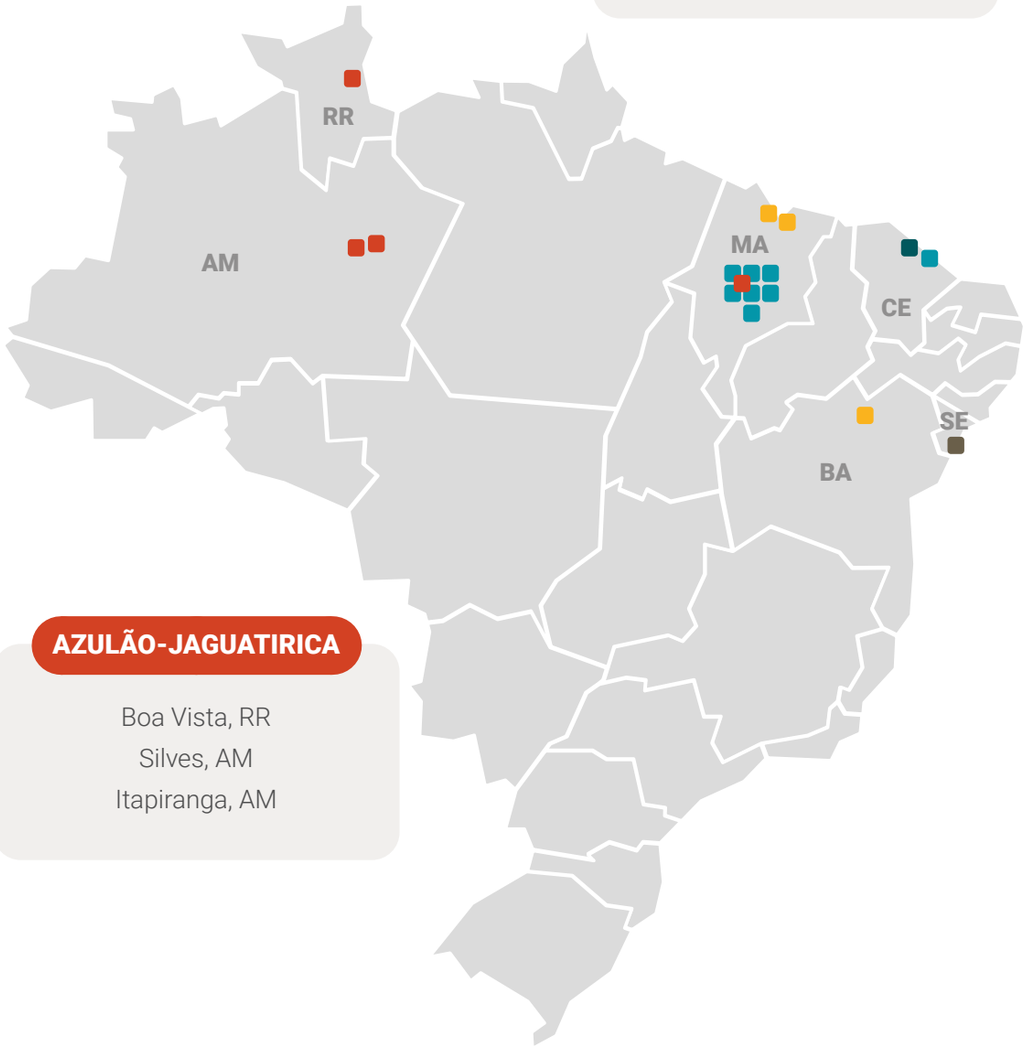
	2022	2023
Nonhazardous waste		
CLASS II Industrial landfill	5,830.00	1,361.85
Recycling/ Reusing	11,798.00	5,524.55
Composting	9,749.00	2,475.30
Co-processing	444,322.01	5,388.86
Other	15,417.83	24,558.30
Total [4]	**487,116.84**	**39,308.86**
Hazardous waste		
CLASS I Industrial landfill	3,192.45	202.67
Total	**3,192.45**	**202.67**

SOCIAL AND RELATIONSHIP CAPITAL

COMMUNITY RELATIONS

Eneva is committed to identifying and mitigating negative impacts on the communities in its geographies.

- Fortaleza TPP (CGTF) in Fortaleza/CE,
- Pecém II TPP in Caucaia/CE,
- Hub Sergipe in Barra dos Coqueiros/SE,
- Jaguatirica II TPP in Boa Vista/RR,
- Itaqui TPP in São Luís/MA,
- Complexo Parnaíba in Santo Antônio dos Lopes/MA,
- Solar power plant Futura I in Juazeiro/BA,
- Exploitation and production operations in Maranhão and Amazonas,
- Construction of the Azulão Complex in Silves/AM,
- Parnaíba and Azulão Gas Treatment System in Santo Antônio dos Lopes/MA



WELL GROUP

8 municipalities, MA

ITAQUI TPP

Paço do Lumiar, MA
Itaqui-Bacanga, MA

PARNAÍBA COMPLEX

Santo Antônio dos Lopes, MA
Trizidela do Vale, MA
Pedreiras, MA
Capinzal do Norte, MA
Lima Campos, MA
Bernardo Mearim, MA
Paço do Lumiar, MA

PECÉM II TPP

São Gonçalo do Amarante, CE

FORTALEZA TPP (CGTF)

Caucaia, CE

SERGIPE HUB

Barra dos Coqueiros, SE

FUTURA I SOLAR POWER PLANT

Juazeiro, BA

AZULÃO-JAGUATIRICA

Boa Vista, RR
Silves, AM
Itapiranga, AM

SOCIAL IMPACT

The actual and potential negative impacts identified by Eneva include disruption caused by siren activation, transportation of people and heavy machinery, noise from transmission lines, increase in the local population due to job creation, absence of road spraying, and complaints about structural cracks in homes due to the movement of heavy vehicles. Specific environmental impacts related to their activities include atmospheric emissions, water withdrawal, wastewater discharge, waste generation, noise, and vibration emissions. In thermal units, the most significant potential impacts are changes in air quality, water resources and soil, and disturbances to the population due to noise emissions.

To address these challenges, Eneva conducts socio-environmental impact studies, seeking to mitigate the identified impacts through community management actions, social projects, and environmental control systems. The company maintains open communication channels with the communities, including a toll-free 0800 line for receiving complaints, and uses management tools to map possible failures.

GRI 413-2

Risk and opportunity management associated with the rights and interests of communities involves conducting social diagnostics, mappings, monitoring, forums, and meetings with community leaders. This allows us to identify vulnerable groups in the company's geographies, such as resettled individuals, compensated individuals, artisanal fishers, mussel growers, women and farmers. Eneva also maintains a relationship with traditional quilombola communities in Maranhão and Sergipe.

The company engage these groups through support for the organization of associations or socio-environmental projects, integration into public policies, training in new socio-economic skills, and hosting events to boost the marketing of their products. There are also actions for women, aiming to insert them into the local socioeconomic context.

In 2023, Eneva saw an increase in the number of participants in the projects, enabling families to lift themselves out of poverty, integrating projects into public policies, expanding partnerships that promote income generation and education. The actions this year also helped to give autonomy to the project participants, expanding their expertise and encouraging cooperativism.

Eneva hosts Community Forums with annual meetings that involve local communities, representatives of social projects, and public authorities, where the company's actions and

Santo Antônio dos Lopes (MA)

Nova Demanda Agricultural Hub Growers

initiatives are presented and interaction is promoted to evaluate activities, propose improvements and collectively build projects. Eneva's community management committee meets quarterly and aims to promote transparency with the main community leaders and acting as ambassadors for topics directly related to the Company's initiatives and operational impacts in the regions. Home visits are also conducted to provide operational information and information about health, safety and citizenship to the communities.
SASB EM-EP-210b.1

The organization has implemented a series of engagement and impact assessment initiatives targeting the local community in 100% of its operations. These measures include social impact assessments, including gender impact, based on participatory processes, environmental impact assessments with continuous monitoring, and the public disclosure of the results of these assessments. Stakeholder engagement plans were developed based on detailed mappings, committees and broad community consultation processes, including vulnerable groups. The organization also engages with works councils, occupational health and safety committees and other worker representation bodies to discuss impacts, in addition to affording local communities formal complaint processes.
GRI 413-1

SOCIAL RESPONSIBILITY

The measures adopted to address the impacts of displacement in different hubs in Brazil include a series of resettlement and sustainable development projects. In the Nova Demanda Hub in Santo Antônio dos Lopes, Maranhão, the Resettlement Project was initiated in 2016 during the implementation of the Parnaíba Complex. Involving 65 families, the project adopted a participatory and voluntary approach, respecting family ties and the traditional lifestyle of the community. The displaced families, whose main source of income was agriculture, received houses, areas for agroecological production, and participated in socio-environmental projects. Launched in 2020, the Nova Demanda Agricultural Hub fosters sustainable agriculture and entrepreneurship and supports the local association. By 2023, 52 hours of training and initiatives such as the first Agroforestry Nursery in Maranhão were conducted. The project enjoyed significant progress, including higher levels of organic production and income.

In the Nova Canaã Hub in Paço do Lumiar, Maranhão, resettlement began in 2009 with the operation of the Itaqui TPP. This project relocated families from a former landfill to an area with social infrastructure and access to health and education. Created as an income alternative, the HortCanaã

Agricultural Hub continued to foster financial sustainability and local autonomy in 2023. Highlights include pioneering organic cocoa production and a partnership with Chocolates Tapuio in agroforestry and agroecological systems. The project was recognized at the Maranhão State Family Farming Fair in 2023.

Initiated in 2020, the Recanto do Cajueiro resettlement, is an initiative in Barra dos Coqueiros, Sergipe, near the Sergipe Hub. The project was voluntary and embraced 74 families, offering new residences, with the exception of one resident who has not yet received their unit. The Livelihood Restructuring Program was created to facilitate the relocation of residents from Antigo Cajueiro. The program strives to maintain the traditional ways of life of the resettled individuals while introducing new expertise to ensure subsistence in a new region. To follow up on the resettled individuals' progress, development is gaged annually by the Impact Report, which uses data and household surveys with the program's beneficiaries. The Recanto Cajueiro Hub offered 70 hours of training, in a productive area of 1.65 hectares. Although the production volume is not specified, the products include strawberries, cassava, soursop, bananas, okra, cilantro, sugar apples, pineapples, kale, and chives.
GRI EU20

There were no reported incidents of violations involving rights of indigenous peoples in 2023. However, a Public Civil Action was filed in May 2023 by the Associação de Silves pela Preservação Ambiental Cultural (ASPAC) et al, contesting the company's activities. The case involves the Brazilian Foundation for Indigenous Peoples (Funai), Ibama and the Amazonas Environmental Protection Institute (Ipaam) and seeks to revoke the environmental licenses of the Azulão Complex issued by Ipaam and to suspend public hearings and other gas exploration operations related to the Azulão Field, located between the municipalities of Silves/AM and Itapiranga/AM. The plaintiffs contend that there are indigenous communities in the Azulão Complex's area of influence that were not previously consulted. In its legal defense, which is still pending a decision, Eneva argues that there are no recognized or studied indigenous lands in the project's area of influence. This claim relied on studies conducted before the project's implementation and is corroborated by information available in the Funai database, which confirms there are no indigenous communities in the region. Eneva underscores its commitment to complying with current laws and regulations, ensuring the regularity of Azulão Complex's licensing process and reiterating that indigenous peoples' rights are not being violated.
GRI 411-1

Nova Demanda Agroforestry Nursery

Report the number and type of complaints from local communities identified Sector 11.15.4 / 12.9.4

	2022	2023
Total Grievances	84 - 100%	23-100%
Percentage of Grievances addressed and resolved	81 - 96.42%	15-65.22%
Percentage of Grievances resolved with reparation	3 - 3.58%	0-0%

Eneva in Communities

Spending on local suppliers [1]

GRI 204-1

	2021		2022		2023	
	%	Amount (R$ million)	%	Amount (R$ million)	%	Amount (R$ million)
Amazonas	30.10%	65	10.60%	336	61.00%	258
Ceará	16.90%	8	1.30%	41	37.00%	16
Maranhão	17.00%	100	9.43%	299	5.00%	31
Roraima	2.50%	0.79	0.06%	2	7.00%	2
Sergipe	-	-	-	-	26.00%	2
Total	**20.00%**	**174**	**21.00%**	**678**	**27.00%**	**309**

1 The geographical definition of local refers to suppliers originating from the same state as Eneva's destination state. Important operational units include generation and E&P assets. The scope used to make the response is the Spend base.

MANUFACTURED CAPITAL

ASSETS AND PERFORMANCE

Eneva adopts a series of strategic measures for ensuring the availability and reliability of the short- and long-term electricity supply. These measures include guidelines, manuals and procedures, which are essential documents for guiding the operation and maintenance of the company's assets, ensuring their effectiveness. Eneva also uses the Maintenance Control System (SAP PM), a comprehensive system where the maintenance and inspection plans of the assets are registered, planned, monitored and controlled. Furthermore, the company implements Operational Control Systems, including a supervisory system for plants and OSI PI data logs, which are fundamental for effective operational monitoring and control. The company also attaches great importance to the continuous operation and maintenance training for its team, constantly aiming to hone the skills necessary to maintain the high quality of services provided. Eneva's practices are supported by evidence that includes the SEN (Eneva Normative System), the SAP-PM system, and the supervisory systems. **GRI EU6**

Eneva does not currently have operational units with scheduled closures and/or rehabilitation in effect, and none of the operational units have been closed or are being closed as of 2023.

Azulão STGA

The Company submitted a formal request to the Brazilian Electricity Regulatory Agency (Aneel) to move forward the termination of the permit awarded to Fortaleza TPP in the municipality of Caucaia, Ceará state, which was awarded under the Independent Power Production (IPP) framework. The concession's end date was moved forward to December 28, 2023, as resolved by the Aneel board, in order to seek alignment with the termination of the plant's fuel supply contract, in this case, natural gas. The concession originally expired on December 27, 2033, according to Authorizing Resolution (REA) 11.131/2022. Employees continue to perform their functions normally, and any potential decisions will be announced transparently, in accordance with the company's guidelines. Until new natural gas supply contracts for the thermoelectric plant or energy marketing have been established, Eneva intends to hibernate the plant. **GRI 11.7.4, 11.7.5**

Operations contracted mostly in the Regulated Contracting Environment (ACR)

GRI 2-6 and EU1

Type of asset	Operational unit	Contracted capacity (MW)
Coal	Itaqui TPP	360
Coal	Pecém II TPP	365
Gas	Parnaíba I TPP	676
Gas	Paranaíba II TPP	519
Gas	Paranaíba III TPP	178
Gas	Paranaíba VI TPP (not operational)	92
Gas	Azulão I TPP (not operational)	360
Gas	UTE Azulão II (not operational)	590
Gas	Jaguatirica II TPP	141
Gas	Fortaleza TPP	327
Gas	Porto de Sergipe I TPP	1,593
Total		**5,201**

Operations contracted mainly within the Free Contracting Environment (ACL)

GRI 2-6 and EU1

Type of asset	Operational unit	Contracted capacity (MW)
Gas	TPP Paranaíba IV	56
Gas	TPP Paranaíba V	365
Renewable	Solar power plant Tauá	1
Renewable	Solar power plant Futura I	692
Total		**1,114**

Sergipe Hub

POWER GENERATION

Gross energy generated by primary energy source and regulatory regime (GWh) ACR

GRI EU2

Assets Energy	Unit Operational	Generation Output 2021	Generation Output 2022	Generation Output 2023
Coal	Itaqui TPP	1,761	-	32
Coal	Pecém II TPP	2,046	-	103
Gas	Parnaíba I TPP	3,211	-	252
Gas	Parnaíba II TPP	2,782	2,083	2,217
Gas	Parnaíba III TPP	834	-	59
Gas	Jaguatirica II TPP	-	410	759
Gas	Sergipe Hub	4,631	806	-
Gas	Fortaleza TPP	419	-	-
Total		**15,684**	**3,299**	**3,422**

Gross energy generated by primary energy source and free contracting regime (GWh) ACL

GRI EU2

Assets Energy	Unit Operational	Generation Output 2021	Generation Output 2022	Generation Output 2023
Coal	Itaqui TPP	7	3	1
Coal	Pecém II TPP	-	6	1
Gas	Parnaíba I TPP	954	1,208	907
Gas	Parnaíba II TPP	162	105	141
Gas	Parnaíba III TPP	201	389	90
Gas	Parnaíba IV TPP	316	110	78
Gas	Parnaíba V TPP	-	252	616
Gas	Fortaleza TPP	-	-	76
Renewables	Solar power plant Tauá	1.5	1.4	1.1
Renewables	Solar power plant Futura I	-	-	969
Total		**1,641**	**2,074**	**2,880**

Average generation efficiency of thermal plants by energy source and by regulatory regime (%) [1,2,3,4,5]

GRI EU11

Efficiency	2021	2022	2023
ACR			
Itaqui (imported coal)	36.40	n/a	32.11
Pecém II (imported coal)	36.90	n/a	36.63
Parnaíba I (natural gas – combined cycle)	34.90	35.11	52.83
Parnaíba II (natural gas – combined cycle)	54.00	53.14	52.57
Parnaíba III (natural gas – simple cycle)	36.20	35.94	33.80
Jaguatirica II (natural gas-combined cycle)	n/a	49.91	53.79
Porto Sergipe I (natural gas-combined cycle)	n/a	59.41	n/a
Fortaleza TPP (natural gas-combined cycle)	n/a	n/a	49.45
ACL			
Parnaíba IV (natural gas – simple cycle)	42.00	42.32	49.08

1 Scope used to respond: CGTF - Base load data; Itaqui - Partial load data (240 MW); Jaguatirica II - Data at multiple load levels to meet the demands of the isolated Roraima system; Parnaíba I - Base load data considering a closed cycle with Parnaíba V; Parnaíba II - Base load data; Parnaíba III - Base load data; Parnaíba IV - Base load data; Pecém II - Base load data; Porto Sergipe - The plant did not operate in 2023.

2 The indicator aims to identify continuous improvements in the efficiency of the units, ensuring that efficiency (or the ratio of MWh generated to the energy required) is as optimized as possible.

3 Units DCS data.

4 Efficiency is calculated as follows: Efficiency = 3600/net heat rate

5 Data referring to 2022 for Parnaíba IV (natural gas – simple cycle) was reviewed and adjusted. GRI 2-4

Complexo Parnaíba

STATEMENT AND CREDITS

Independent assurance statement

KPMG Auditores Independentes Ltda.
Rua Verbo Divino, n.º 1.400, bairro Chácara Santo Antônio
CEP 04719-911 – Cidade de São Paulo/SP - Brasil
Telefone +55 (11) 3940-1500
kpmg.com.br

Independent auditors' limited assurance report on the non-financial information included in the Integrated Reporting and ESG Indicator Notebook

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

To the Board of Directors and Shareholders
Eneva S.A.
Rio de Janeiro - RJ

Introduction

We have been engaged by Eneva S.A (Eneva) to submit our limited assurance report on the non-financial information included in "Integrated Report 2023 ("Integrated Report") and 2023 ESG Indicator Notebook ("Indicator Notebook") of Eneva S.A.for the year ended December 31, 2023.

Our limited assurance does not extend to prior period information or to any other information disclosed together with the Integrated Report and Indicator Notebook, including any images, audio files or embedded videos.

Responsibilities of the Management of Eneva S.A.

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

- select and set proper criteria for preparing the information included in the Integrated Reporting and Indicator Notebook;
- prepare information according to the criteria and guidelines of the Global Reporting Initiative – GRI, the Sustainability Accounting Standard – Electric Utilities & Power Generations and Oil & Gas – Explorations & Production, the Sustainability Accounting Standards Board (SASB) and CPC 09 – Integrated Reporting, in line with the Basic Conceptual Framework for Integrated Reporting, prepared by the International Integrated Reporting Council (IIRC); and
- design, implement and maintain internal controls over the information that is relevant for the preparation of the information included in the Integrated Reporting and Indicator Notebook that are free from material misstatement, whether due to fraud or error.

Responsibility of independent auditors

Our responsibility is to express a conclusion on the non-financial information included in the Integrated Report and Indicator Notebook, based on limited assurance engagements conducted in accordance with Technical Bulletin CTO 07/2022 issued by the CFC – Federal Association of Accountants and in accordance with NBC TO 3000 (reviewed) – Assurance engagements other than audits and reviews, also issued by the CFC, which is equivalent to ISAE 3000 (revised) international standard – *Assurance engagements other than audits or reviews of historical financial information*, issued by the *International Auditing and Assurance Standards Board* (IAASB). These standards require work planning and procedures to obtain limited assurance that the non-financial information included in the Integrated Reporting and Indicator Notebook as a whole is free from material misstatements.

KPMG Auditores Independentes Ltda. ("KPMG") applies the Brazilian Standard on Quality Management (NBC PA 01), which requires the firm to plan, implement and operate a quality management system, including policies or procedures related to compliance with ethical requirements, professional standards and applicable statutory and regulatory requirements. We have met the independence and other ethical requirements of the Accountant's Professional Code of Ethics and Professional Standards (including Independence Standards) based on key integrity, objectivity, professional competence and due zeal, confidentiality and professional behavior.

A limited assurance engagement carried out in accordance with the revised NBC TO 3000 (ISAE 3000 revised) consists mainly of inquiring the management of Eneva S.A and other Eneva S.A's professionals who are involved in the preparation of the information and applying analytical procedures to obtain evidence that enables us to conclude, in the limited assurance manner, information taken as a whole. A limited assurance engagement also requires additional procedures to be applied when the independent auditor gets to know about issues that lead him to believe that the information disclosed in the Integrated Reporting and Indicator Notebook as a whole may have material misstatements.

The selected procedures are based on our understanding of the issues related to compiling, materiality and presenting the information included in the Integrated Report and Indicator Notebook, of other circumstances of the work, and of our consideration about the areas and processes associated with the material information disclosed in the Integrated Report and Indicator Notebook, in which significant misstatements could exist. The procedures consisted of, among others:

a. planning the work, considering the materiality of the issues that make up Eneva S.A.'s activities, the relevance of the disclosed information, the amount of quantitative and qualitative information, the operational and internal control systems used to prepare the information included in the Integrated Report and Indicator Notebook.

b. understanding the calculation method and procedures followed for compiling indicators by inquiring the managers in charge of gathering information;

c. applying analytical procedures to quantitative information and inquiring about qualitative information and its correlation with the indicators disclosed in the information included in the Integrated Reporting and Indicator Notebook; and

d. when non-financial data correlate with financial indicators, these indicators are cross-checked against financial statements and/or accounting records.

The limited assurance engagements also covered compliance with the guidelines and criteria for the preparation structure according to GRI – Standards, Sustainability Accounting Standard – Electric Utilities & Power Generations and Oil & Gas – Explorations & Production, the Sustainability Accounting Standards Board (SASB) and Cpc 09 – Integrated Reporting, which are related to the Basic Conceptual Framework of the Integrated Reporting. prepared by the International Integrated Reporting Council (IIRC) applicable to the preparation of the information included in the Integrated Reporting Report.

Scope and limitations

The procedures applied in a limited assurance engagement vary in terms of nature and timing and are smaller to the extent than in a reasonable assurance engagement. Therefore, the security level obtained from a limited assurance engagement is substantially lower than that obtained if a reasonable assurance engagement had been carried out. If we had carried out a reasonable assurance engagement, we could have identified other issues and possible misstatements of the information included in the Report. Accordingly, we do not express an opinion on that 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 this data. Qualitative interpretations of materiality, relevance and accuracy of data are subject to individual assumptions and judgments. Moreover, we did not carry out any work on data informed for prior periods, or about future projections and goals.

The preparation and presentation of sustainability indicators followed the criteria set by GRI – Standards, Sustainability Accounting Standard – Electric Utilities & Power Generations and Oil & Gas – Explorations & Production, the Sustainability Accounting Standards Board (SASB) and CPC 09 – Integrated Reporting and related to the Basic Conceptual Framework of Integrated Reporting prepared by the International Integrated Reporting Council (IIRC) and therefore they do not have the purpose of ensuring compliance with social, economic, environmental or engineering laws and regulations. However, those standards provide for the presentation and disclosure of possible violations to these regulations when significant sanctions or fines are imposed. Our assurance report should be read and understood in this context, which is part of the criteria set by GRI – Standards, Sustainability Accounting Standard – Electric Utilities & Power Generations and Oil & Gas – Explorations & Production, the Sustainability Accounting Standards Board (SASB) and CPC 09 – Integrated Reporting, which are related to the Basic Conceptual Framework of Integrated Reporting. prepared by the International Integrated Reporting Council (IIRC).

Conclusion

Our conclusion was based on and is subject to the matters described in this report.

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

According to the procedures applied by our team and described on this report and the evidence we obtained, nothing came to our attention that causes us to believe that the non-financial information included in the Integrated Reporting and Indicator Notebook for the year ended December 31, 2023 of Eneva S.A. was not prepared, in all material respects, in accordance with the Global Reporting Initiative – GRI's Sustainability Accounting Standard – Electric Utilities & Power Generations and Oil & Gas – Explorations & Production, the Sustainability Accounting Standards Board (SASB) and CPC 09 Standard – Integrated Reporting, in line with the Basic Conceptual Framework of Integrated Reporting prepared by the International Integrated Reporting Council (IIRC).

São Paulo, July 04, 2024

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

Milena dos Santos Rosa
Accountant CRC RJ - 100983/O - 7

Credits and corporate information

Credits

Technical coordination

ESG Eneva Management

Materiality writing and editing, consultancy

Grupo Report - gruporeport.com.br

Graphic design, layout and infographics

Agência AZVDO – azvdo.co

External assurance

KPMG Auditores Independentes Ltda

Translation

LATAM Translations

Photo credits

Eneva Archive

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eneva

Corporate information

ENEVA S.A.

Praia de Botafogo no 501, Bloco I,

2º e 4º andares - Botafogo

Rio de Janeiro (RJ) – Brazil CEP: 22250-040

Tel.: + 55 21 3721-3030

https://eneva.com.br/sustentabilidade

E-mail: esg@eneva.com.br


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