

Sustainability Report

New Airs in Sustainability

In a world where wind is more than a just passing breeze, it is a promise of renewal and power, CGN Brazil stands as a pillar of innovation and leadership in the renewable energy landscape. Since our establishment in 2019, we have pioneered in the art of transforming natural forces into clean energy, with a special focus on high-efficiency wind and solar (photovoltaic) energy, lighting the way to a sustainable future.

Born with the desire to light up the future, CGN Brazil goes beyond generating clean energy; we generate positive impacts that reverberate through communities, cultivating a legacy of environmental and social responsibility. As CGN Group's investment platform, we are dedicated to generating and selling energy that brings light, preserves and innovates.

Our operations are carried out with careful attention to safety and profitability, ensuring returns to our shareholders and sustaining a business model that is based on innovation and operational excellence. We are driven by a commitment to providing clean energy and creating an environment that prioritizes continuous progress and unsurpassed quality.

This report is the result of a process of listening to our stakeholders, whose voices shaped the materiality matrix that guides our journey. Acknowledging that each of us plays a crucial role in this narrative, we invite you to join us in building a future where every breath of wind brings the promise of a better world.

Together, we can transform challenges into opportunities, feeding not just cities but also souls, strengthening the web of life that connects us all. With every project we implement and every innovation we introduce, we are not only answering the call of the present, but also, and more importantly, investing in the shining of a sustainable tomorrow.

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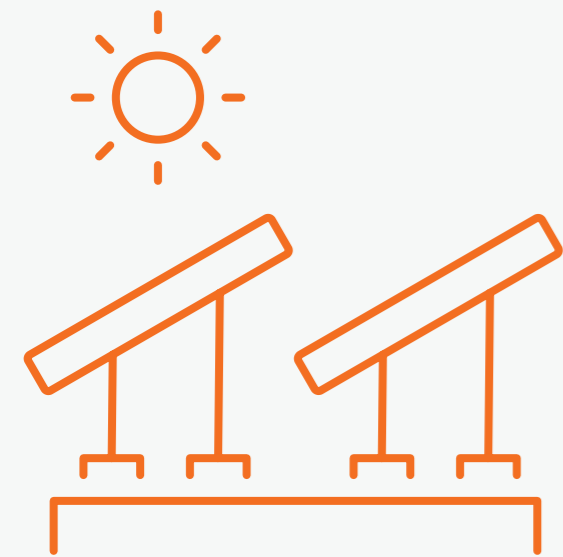


Highlights

R\$ 1.2 billion in net revenue and R\$ 259 million in net profit.

•Acquisition of Lagoinha Project, located in Russas, Ceará.

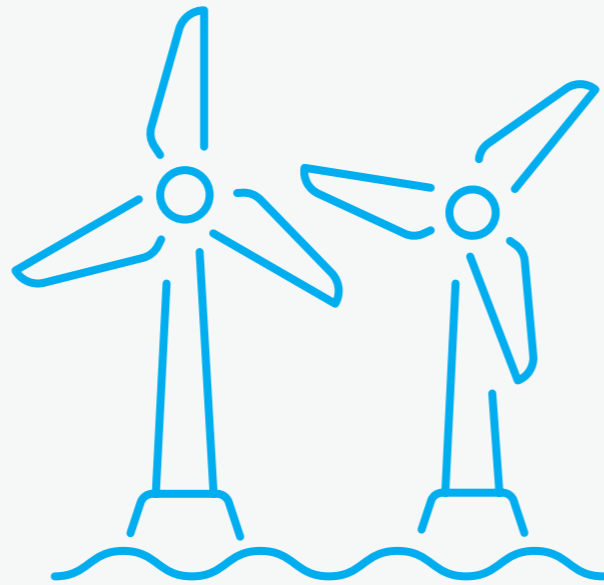
Zero environmental violations.



Completion of Tanque Novo complex construction.

CGNBE operations reduced over 4 million tons of carbon emissions.

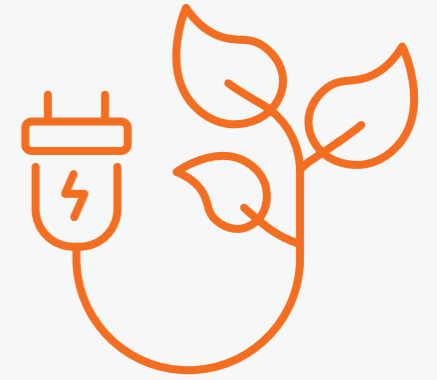
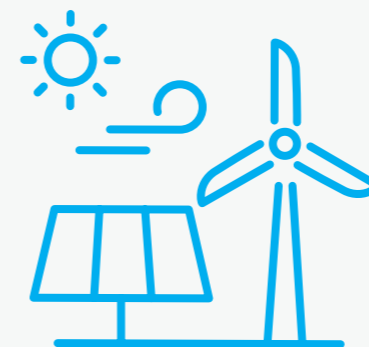
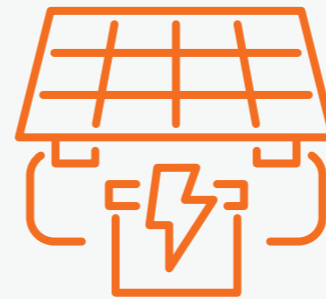
642 megawatts of power traded.



ISO 37001 certification - Anti-Bribery Management System.

Gold Seal from the GHG Protocol for the fourth consecutive year.

Maintenance of ISO 9001, ISO 14001 and ISO 45001 certifications.

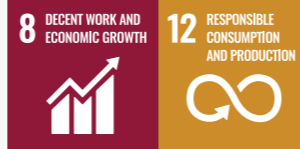


Over 3,000 people benefited from environmental programs.

Over 1,100 hours of educational activities in local communities.

Safety Month held, with over 30 hours of training and development sessions.

Who we are



GRI 2-1

The CGN Group is a Chinese state-owned conglomerate dedicated to developing the global energy market. With an installed capacity in excess of 100 gigawatts, CGN stands out as the largest nuclear power generation company in China and the third largest in the world. This impressive portfolio is a testimonial to its leadership and innovation positioning in the power sector.

On November 21, 2017, the CGN Group took a significant step forward by establishing CGN Energy International (CGNEI). This new entity was created as the group's global platform for the development, investment and management of non-nuclear assets. Since its creation, CGNEI has expanded globally, with projects in 16 countries,

organized into five regions: Malaysia, Europe, South Korea, Laos and Brazil.

The group's expansion in Brazil began in 2019 with the establishment of CGN Brazil, focused on investments in the generation and sale of clean energy. Since then, CGN Brazil has stood out in the development, implementation and operation of electricity generation projects from renewable sources, in line with the CGN Group's global objectives of promoting sustainable energy.

CGN Brazil currently operates 7 wind generation farms and 2 solar units in operation, located in the States of Bahia, Piauí, Rio Grande do Norte, Rio Grande do Sul, in addition to a solar project under construction, which will have an installed capacity of 165MW, in State of Ceará. Together, these projects add up to more than 1,400 gigawatts of generation capacity, representing a significant milestone in the company's commitment to renewable energy in Brazil.



CGNBE projects are commercialized in both the Regulated Contracting Environment (ACR) and the Free Contracting Environment (ACL), for a total of 642 megawatts of marketed power. All CGN Brazil wind and solar plants are remotely monitored by the Operations Center, located at the corporate headquarters in Curitiba. This centralization guarantees the efficiency and reliability of operations, reinforcing the company's commitment to innovation and operational quality.

CGN Brazil has established a business model that offers greater security and profitability to its shareholders, while maintaining its commitment to providing clean energy. The company continues to create an environment focused on innovation and operational excellence, strengthening its position as a leader in the Brazilian renewable energy market.

Message from the Board

GRI 2-22

In the global energy landscape, the CGN Group stands tall with a compelling mission: to develop energy projects in over 15 countries, spanning strategic regions like Malaysia, South Korea, Europe, and Brazil. With an installed capacity exceeding an impressive 69 GW, the company stands out as the largest nuclear energy company in China and ranks among the top three in the world. In Brazil, our journey has already resulted in seven wind farms and two solar farms in full commercial operation across the states of Bahia, Piauí, Rio Grande do Norte, and Rio Grande do Sul, with a generation capacity exceeding 1,650 megawatts, making us one of the ten largest renewable energy generators in the country.

This ESG Report marks CGN's five-year milestone in Brazil and reflects our unwavering commitment to striving for excellence and dedication to promoting sustainable practices that benefit not only our organization but also society and the environment.

At CGNBE, clean energy is not just a goal, it is a reality we pursue relentlessly. Safety comes first in all our operations, ensuring our employees, partners, and communities are always protected. Our commitment to quality is paramount, reflected in the internal performance we have achieved over the reporting period.

CGN Brazil projects play a critical role in mitigating climate change. Annually, their operations reduce over 4 million tons of carbon emissions, contributing directly to environmental preservation. This significant reduction in CO₂ emissions highlights the importance of CGN Brazil's efforts in promoting a more sustainable future.

2023 was a pivotal year for CGNBE to implement business transformation and deepen the company's development. It was a year where all company employees worked together, hand in hand, excelling and moving forward without any obstacles. The company's performance saw consistent progress; for four consecutive years, we achieved "Six Zeros" in safety, quality, and environmental performance. Net profit, new installed capacity, new greenfield reserves, and other critical development indicators reached record highs compared to previous years.



In 2023, we comprehensively enhanced our Safety Culture, taking the CGNBE's Safety Culture building as an example. CGNBE continuously optimized and improved the SHEQ – Safety, Health, Environment and Quality – Management System, setting high targets and stringent requirements based on compliance with local laws and regulations, nurturing the core competence of managing requirements and incorporating the Chinese cultural influence of prudence and rigor.

We also successfully obtained ISO 9001, 14001, and 45001 certifications. In our first application for the Royal Society for the Prevention of Accidents (ROSPA) Award, we achieved the Gold Award, becoming the second company in Brazil to receive this honor.

For the fourth consecutive year, the company received the Gold Seal in the Brazilian Greenhouse Gas Emissions Evaluation Program – GHG Protocol, demonstrating CGNBE's continuous improvement in managing pollutant emissions reduction and environmental management.

In 2023, amidst lower-than-expected resource scenarios, the company prioritized services, starting with its own business management, formulating ten key actions to optimize assets and increase efficiency, and exceeding the target for achieving its 2023 operating profit goal. Throughout the year, we achieved a net production equivalent of 4.41 TWh, exceeding the net production target set at the beginning of the year.

Another significant milestone for CGNBE was the acquisition of the Lagoinha Solar Photovoltaic Complex Project, located in the municipality of Russas, Ceará, promising a generation capacity of 195 MW. This is the company's first greenfield solar project in Brazil. In addition to this project, CGNBE's Business Development team developed another 3 GW of Greenfield projects, exceeding the three-year target by one year.

2023 was also the year we worked tirelessly to consolidate the Corporate Governance pillar. In August, CGN Brazil celebrated a momentous achievement: the ISO 37001 certification – Anti-Bribery Management System. October was dedicated to Compliance Month at



Mission, Vision and Values

Basic Principles



Safety First



Quality Foremost



Pursuing Excellence



the Company, with the launch of the new Compliance Portal, a platform that reinforces our commitment to adhering to regulations, corporate policies, and legal compliance.

This Sustainability Report highlights our ESG journey, highlighting how we incorporate responsible practices into our daily operations. Our social commitment translates into initiatives aimed at the development and well-being of the communities where we operate, while our environmental performance reinforces our role in preserving the planet. Additionally, we

emphasize our operational efficiency, enabling us to achieve elevated levels of performance while minimizing environmental impact.

Our dreams are high, and we work hard to make them a reality. This first ESG Report celebrates the achievements we have made and the challenges we have overcome. We remain steadfast in our purpose of delivering exceptional results, always with socio-environmental responsibility, quality, and safety as our fundamental pillars.

Mission

Provide Clean Energy and Benefit Society

Vision

Invest in clean energy projects to lead the energy transition and build a sustainable future by providing innovative and efficient solutions.

Core Value

Doing Things Right in One Go

The CGN Spirit

Strict • Prudent • Meticulous • Practical

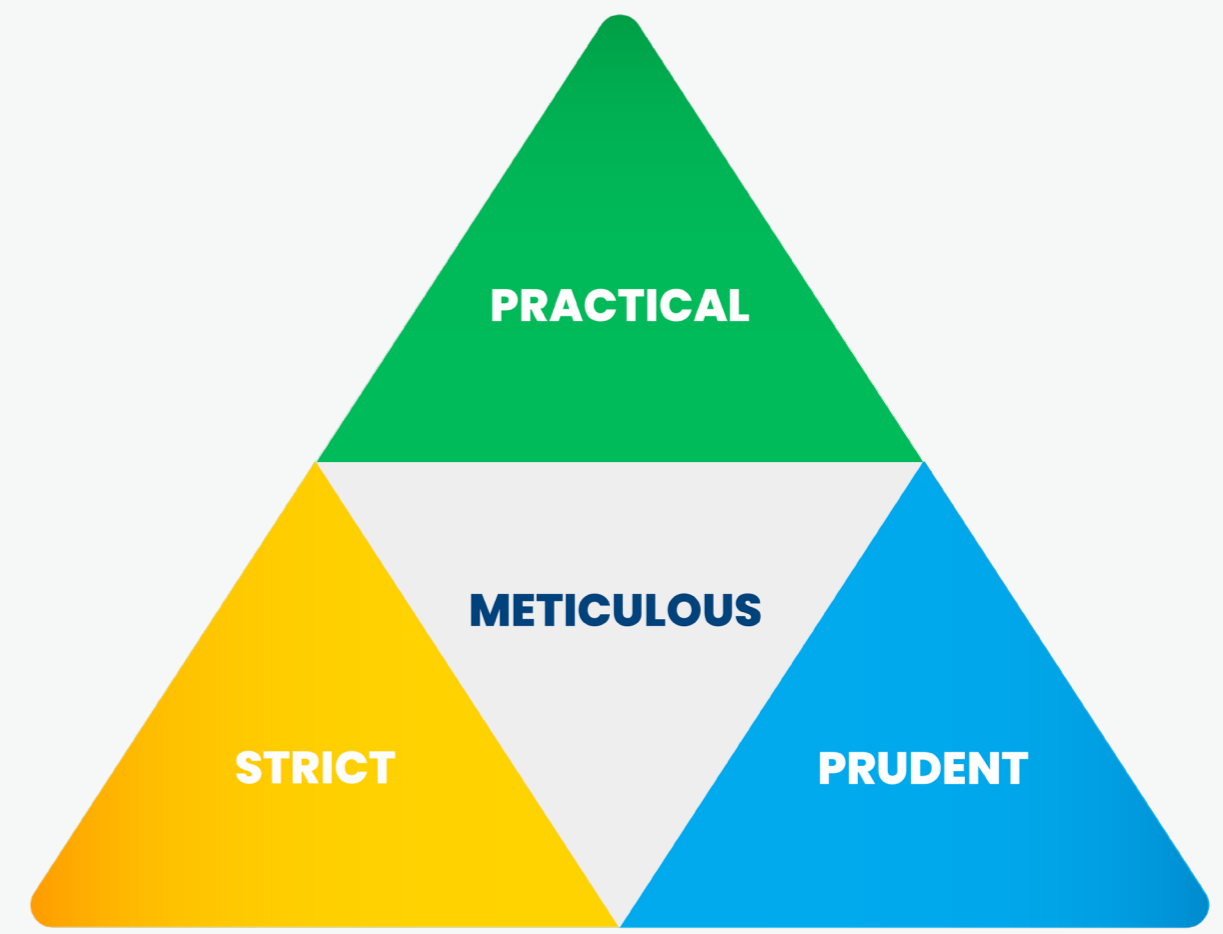
- Strictness in procedural compliance;
- Prudence in decision making;
- Attention to details;
- Emphasis on practicality;



Organizational Guidelines

At CGN, our approach to sustainable development and efficient operation is guided by four fundamental principles: **Strict, Prudence, Meticulousness and Practicality**. These pillars underpin all of our actions and decisions, ensuring that we maintain the highest standards of quality and responsibility in all areas of our business.

The Four Spirits at Work of CGN:



Strictness

Strictness is one of the core pillars that support our operational approach and our organizational culture. This principle ensures that our operations are conducted with maximum precision and reliability, reflecting our commitment to excellence.

Expectations in Strictness

Our dedication to being strict is evidenced by strict compliance with procedures, which becomes an intrinsic habit in our work routine. For critical or significant activities, we follow the **"Four Quality Controls"**, covering:

Defined Procedure

Follow a clearly established procedure.

Designated Responsible Person

Appoint a person in charge of the activity.

Designated Supervisor

Appoint someone to supervise the activity.

Documented Records

Maintain detailed records of activities for verification.

Strict Implementation of Procedures

At CGN, strict implementation of procedures is crucial, particularly in:

Adherence to High Standards

Ensure all operations comply with all established requirements.

Operation According to Requirements

Perform operations according to detailed specifications.

Effectiveness Assessment

Assess the effectiveness of operations against expectations.

There is no room for compromises, favoritism or deviations. Strict adherence to procedures ensures that our high-quality standards are consistently maintained.

Strict Discipline

Strict discipline is another vital component of our principle of strictness. This includes:

Responsibility and Self-Discipline

Each team member is encouraged to be accountable and practice self-discipline.

Conduct Model

All employees are encouraged to be role models, serving as models of conduct for their colleagues.

Prudence

Prudence is a guiding principle for operations and decision-making at CGN. This value is crucial to ensure that all activities are carried out with a permanent focus on safety and efficiency, minimizing risks and maximizing sustainability.

Prudent Decision Making

At CGN, making prudent decisions means:

Work tirelessly on safety issues until they are solved

our team is dedicated to identifying and resolving any safety issue, leaving nothing to chance.

Conservative decision-making method

We take a cautious approach when making decisions, always prioritizing safety and stability

Safety is never traded for schedule or efficiency

At CGN, safety is paramount and is never compromised in the name of deadlines or operational efficiency.

Prudent Operations

Operating prudently at CGN involves:

Maintain a questioning attitude in the context of safety issues

We encourage our employees to continually question and verify working procedures and conditions to ensure safety.

First stop when you are unsure, then seek help

If an employee is uncertain about any operational aspect, they should stop immediately and seek guidance before continuing.

Always anticipate worst-case scenarios

Our team is trained to anticipate and prepare for worst-case scenarios, thereby ensuring we are ready to face any challenge.

Eliminate threats/hazards at an early stage

We identify and eliminate potential risks and hazards as early as possible to prevent bigger problems in the future.



Meticulousness

Meticulousness drives our pursuit of excellence and precision in all operations. This principle reflects our commitment to ensuring that every detail is carefully considered and that all activities are carried out with the utmost attention and care.

Think in Details

For CGN, thinking about details means:

Orientation for Results in Individual Roles

Each team member is encouraged to focus on the specific results of their role, ensuring everyone contributes effectively to overall success.

Question Courageously

We promote a culture where everyone is encouraged to question and challenge the status quo, regardless of who is present. This critical attitude helps identify areas for improvement and make our operations stronger.

Pursue Greater Excellence or Become Experts in Respective Fields

We encourage our employees to continually seek excellence and become experts in their areas of activity, thus raising the level of competence and innovation within the organization.

Act with Care and Attention

Acting with care and attention at CGN involves:

Clear Definition of Objectives, Standards, Requirements and Work Processes

We ensure that all objectives and processes are clearly defined and understood by everyone involved, providing a clear path to the effective execution of tasks.

Standard and Specific Procedure Available for Critical Activities

We implement standardized and specific procedures for critical activities, ensuring that all operations follow a strict and efficient protocol.

Balance between Standardization and Tiring Management

We seek a balance between the standardization necessary for efficiency and flexibility that avoids excessively bureaucratic and tiring management.

Practicality

Lastly, **practicality** is an essential principle that guides our daily operations and our approach to solving problems. It ensures that all our actions are focused on actual reality, enabling us to face challenges directly and effectively.

Analyze Real Events

For CGN, looking at real events means:

Being present at work sites

We encourage our team to be present at operating sites, directly observing working processes and conditions.

Observe, question and listen

The practice of actively observing, asking questions, and listening carefully is critical to fully understanding situations and making informed decisions.

Handle Critical Points with Practicality

Dealing with critical points in a practical way involves:

Focus energy on critical aspects or bottlenecks of the business

We identify and focus our efforts on the most critical areas and bottlenecks that can significantly impact our operations.

Make decisions based on facts and data

We ensure that all decisions are based on concrete information, accurate data and detailed analysis.

Strive for Work Effectiveness in Delivering Practicality

Pursuing effectiveness at work in a practical way means:

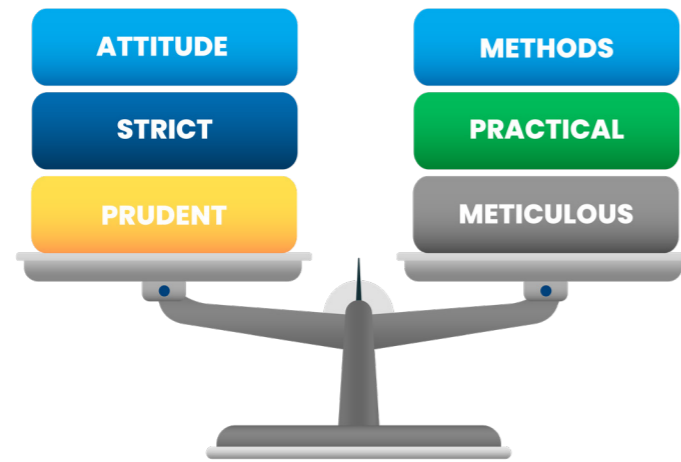
Comprometimento prático com os objetivos e ações

Practical commitment to objectives and actions: We encourage practical and direct involvement with established goals, ensuring that all team members are aligned and dedicated to the actions necessary to achieve them.

Let practical results reflect the values of individual efforts

We value concrete and tangible results that demonstrate the effectiveness and dedication of individual efforts within the organization.





The correlations among the four spirits at CGN highlight how the principles of **Strict, Prudent, Meticulous and Practical** interrelate and complement each other within our organizational culture.

Strictness and Prudence

Focus on Work Attitude

Strictness

This spirit emphasizes the importance of strict adherence to procedures and standards. This approach ensures that all actions are carried out with high precision and consistency.

Prudence

This principle is centered on cautious and considered decision-making, especially with regard to safety and risk management. Prudence ensures that every decision has a clear fundament and that safety is never compromised.

Both spirits, Strictness and Prudence, are more focused on the work attitude. They shape the mindset and behavior of employees, encouraging a careful, disciplined and responsible approach to all activities.

Meticulousness and Practicality

Focus on Approaches to Achieving Goals

Meticulousness

This spirit highlights attention to detail and the pursuit of excellence. Further, it encourages a thorough approach to ensure every aspect of work is handled with precision and care.

Practicality

This principle emphasizes the deployment of practical and efficient methods to solve problems and achieve goals. It encourages pragmatic solutions that are viable and effective in the real operational context. The spirits of Meticulousness and Practicality are more focused on approaches to achieving goals. They guide the methods and processes used to ensure that goals are achieved efficiently and effectively, with special attention to detail and practical applicability.

This balance between attitude and methods creates a solid organizational culture, where both mindset and operational practices are aligned to ensure excellence and sustainability in CGN's operations.

Attitude

Includes Rigor and Prudence, which are fundamental in order to establish the correct mindset in the workplace.

Method

Includes Meticulousness and Practicality, which are essential for implementing effective and detailed approaches to completing tasks.





Strategic Planning

In our strategic planning, we have established five development goals that guide our growth and consolidate our position in the renewable energy market. These targets are critical to ensuring our long-term success and our commitment to sustainability.

Maintain the Leadership Position



We must maintain and expand our leadership position in the Brazilian renewable energy market, especially in wind and solar energy. This includes continuing to innovate and invest in cutting-edge technologies to stay ahead of the competition.

Leverage Our Strengths



We will take advantage of CGNEI's international experience in gas-to-energy projects to develop new projects. Our expertise will allow us to transform these projects into new opportunities for growth and diversification of our portfolio.

Optimize Asset Quality



Continue attracting strategic investors for purchase and sale projects, aiming to expand our resources for other investments and balance our portfolio. This optimization will ensure the quality and efficiency of our assets.

Maintain Sustainable Development



We must maintain a sufficient and active layout of greenfield projects for continued development. This implies having at least one project under construction each year, ensuring a constant flow of new projects that contribute to our sustainability.

Take Advantage of the New Energy Range



We are ready to take advantage of the opportunity of the energy transition in Brazil. This includes the layout of new power generation models. Our goal is to become market leaders in emerging segments.

These goals and targets reflect our commitment to leadership, innovation and sustainability in the energy sector. We will continue to invest in advanced technologies and explore new market opportunities to ensure a cleaner and more efficient energy future.





About this Report



GRI 2-3

We hereby disclose CGN Brazil Energia's – CGNBE – first sustainability report covering the base year of January 1, 2023, to December 31, 2023. This report covers institutional, socio-environmental, economic, operational and governance information, addressing topics related to the most significant real and/or potential impacts on our business.

In drafting this report, the standards of the Global Reporting Initiative (GRI) and the Sustainable Development Goals (SDG) were applied as a reference. GRI is an independent international organization that helps companies and governments

understand and communicate their impacts on critical sustainability issues such as climate change, human rights, governance and social well-being. GRI standards guide the inclusion of topics considered material, which are the organization's most significant impacts on the economy, the environment and people.

For us, adopting the GRI standard means a commitment to transparency and precision in communicating our impacts. Among the requirements established by this set of standards is the clear definition of the contents of the report, highlighting the material topics. These

topics are defined by GRI as those that represent the organization's most significant impacts and, therefore, must be reported in a way that reflects what really matters to our stakeholders.

In addition to the GRI standards, the report was drafted based on the United Nations Sustainable Development Goals (SDGs), which are a universal call to action to end poverty, protect the planet and ensure that all people have peace and prosperity by 2030. The SDGs provide a comprehensive framework to guide our sustainability practices and align our efforts with global goals.

In 2023, we carried out our first materiality process, which involved an in-depth analysis of our operations in Brazil and consultations with representatives of the main

stakeholders. This study enabled us to identify and prioritize the topics most relevant to our sustainability strategy, ensuring that our report accurately reflects the most critical issues for our business and our stakeholders.

In attachment to this report, we provide a detailed table with GRI standards and references, providing a clear vision of the criteria we follow and our commitments to sustainability. This annex serves as a guide to understanding the methodologies and standards that underlie our reporting, reaffirming our commitment to transparency and accountability.

With this report, we reaffirm our commitment to providing clean and sustainable energy, while promoting economic and social development in Brazil.



Technical Partners

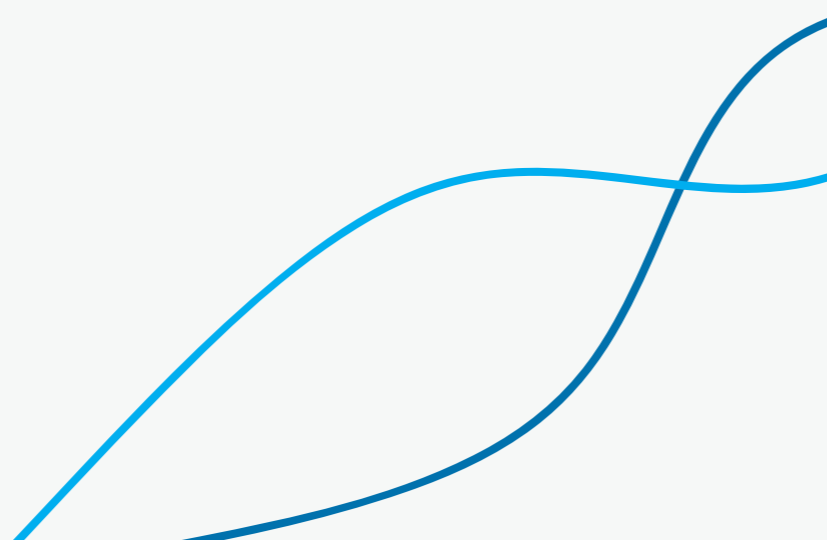
This report was prepared in partnership with We.Flow, a consultancy specializing in ESG. This year, we carried out market trend research and benchmarking with energy companies, among other sources. We.Flow was responsible for building the materiality matrix and writing the report, using content provided by CGN. It is important to highlight that We.Flow does not perform auditing functions.



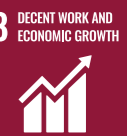
Legal Notice

This document may contain forecasts that merely reflect the expectations of our administrators. Terms such as "anticipates", "believes", "expects", "predicts", "intends", "plans", "projects", "targets", "should", among other similar terms, are intended to identify said forecasts, which, naturally, involve risks and uncertainties, whether or not foreseen by us, and, therefore, do not guarantee our future results.

Therefore, future results of our operations may differ from current expectations, and readers should not rely solely on the information contained herein. We undertake no obligation to update these forward-looking statements based on new information or future developments in this document.



Context and Fundamentals of the Company



Business Model

GRI 2-6

CGN Brazil Energia adopts a working style characterized by strict compliance, prudent decision-making, detail-oriented principles and a fact-based approach. Our slogan, "Natural Energy Powering Nature", reflects our commitment to promoting natural energy as a driving force for nature.

CGNBE's value proposition is rooted in dedication to strict compliance with regulatory requirements in the countries where we operate, encompassing corporate governance, antitrust, anti-money laundering, import and export control and personal data protection. This commitment ensures stable operations and a strong reputation for integrity.

Our business model is supported by solid corporate governance and consistent compliance management. We establish rigorous mechanisms for governance of our board, enabling informed, science-

based decisions. To strengthen the prevention and control of compliance risks, we issue specific guides for investments and operations abroad, in addition to compiling a list of more than 200 compliance obligations.

We conduct thorough reviews of rules, regulations and important business decisions, and implement a vetoing mechanism for projects that may violate laws and regulations. Additionally, we promote a culture of compliance through ongoing training for all employees, focusing on increasing awareness of key risks and compliance requirements in international operations, such as CGNBE.

CGNBE is part of the CGN Group, a Chinese state-owned group that began operations in 1979 with the construction of the Guangdong Daya Bay Nuclear Power Plant.

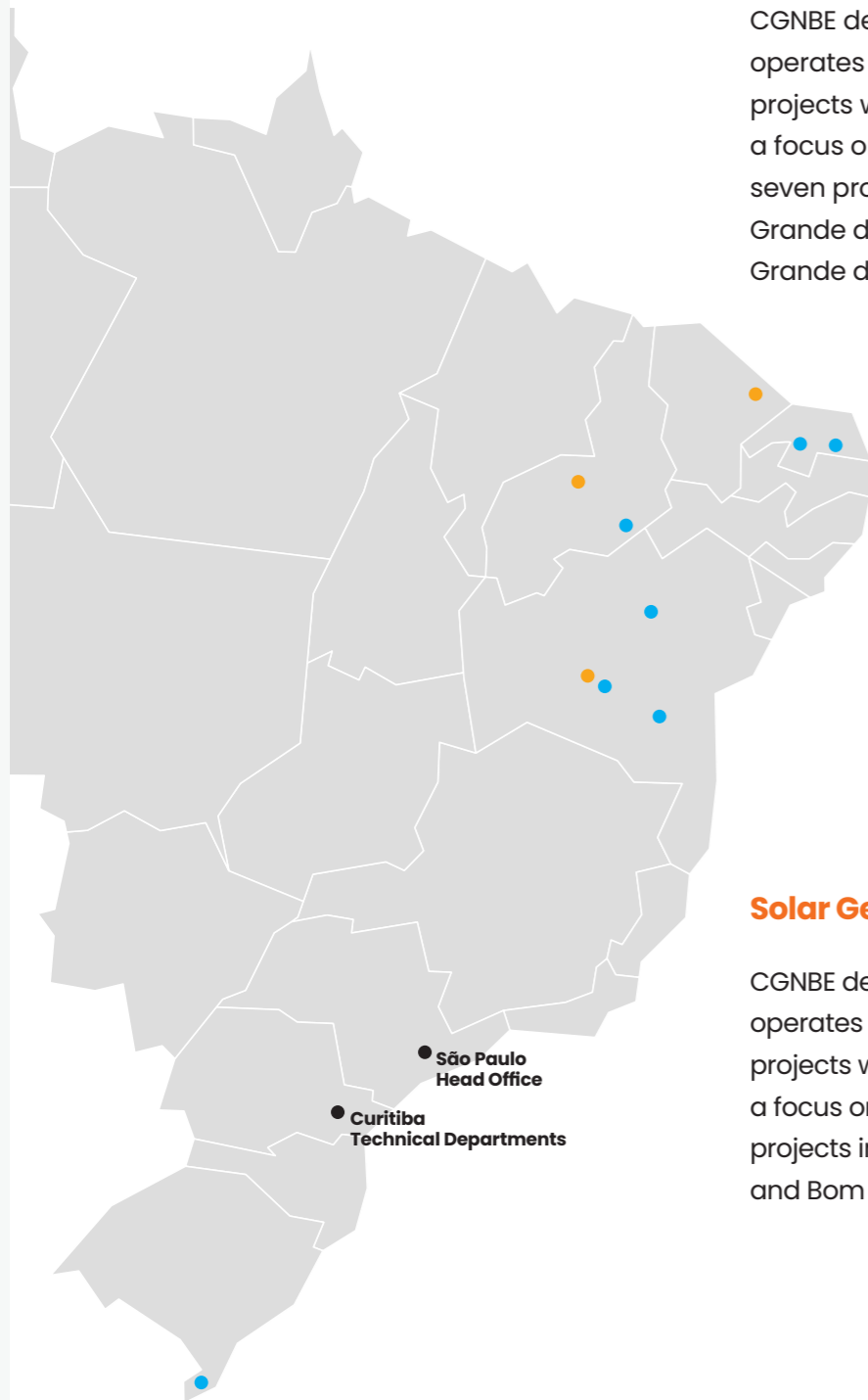
Company facilities, industrial, commercial or distribution centers

GRI 2-1; GRI 2-2

CGNBE has 7 wind generation farms and 3 solar generation plants (two in operation and one under implementation), located in the states of Bahia, Piauí, Rio Grande do Norte, Rio Grande do Sul and Ceará (under implementation). In addition to offices in São Paulo, the head office, and in Curitiba, technical departments.

Wind Generation Farms

CGNBE develops, implements and operates wind energy generation projects with the latest technology and a focus on sustainability. There are seven projects in operation, 02 in Rio Grande do Norte, 03 in Bahia, 01 in Rio Grande do Sul and 01 in Piauí.



Solar Generation Parks

CGNBE develops, implements and operates solar energy generation projects with the latest technology and a focus on sustainability. There are two projects in operation in Ribeira do Piauí and Bom Jesus da Lapa.

Wind Generation Farm



Tanque Novo

Enough energy to supply approximately 225 thousand homes.



Morrinhos

Enough energy to supply 410 thousand homes.



Lagoa do Barro

Enough energy to supply approximately 550 thousand homes.



Cristalândia

Enough energy to supply approximately 205 thousand homes.



Santa Vitória

Enough energy to supply approximately 430 thousand homes.



Eurus e Renascença

Enough energy to supply approximately 120 thousand homes.

Solar Energy Generation Parks



Nova Olinda

Enough energy to supply approximately 260 thousand homes a year.



Bom Jesus da Lapa

Enough energy to supply approximately 143 thousand homes a year.



Main Events 2023



January

The CGN Brazil Energia Annual Meeting took place on January 19th at the Hotel Bourbon, in Curitiba (PR), coinciding with the Chinese New Year celebration on January 22nd, 2023. This event brought together employees of different nationalities, promoting the exchange of experiences and knowledge among the more than 140 participants. Yuki Yeah, a Chinese woman living in Brazil, highlighted the cultural importance of the event. The meeting reflected the company's expansion strategy, which values multicultural collaboration, strengthening its position in the energy market. In 2021, Chinese companies invested USD 5.9 billion in Brazil, demonstrating the economic and cultural impact of this partnership.

March

The implementation of Tanque Novo Wind Park generation project, in Bahia, took place at full speed. In March, the port logistics operation at the Enseada complex, in Maragojipe, moved 40 Goldwind wind turbines in record time, thanks to an innovation by an engineer from Bahia. This project strengthened Bahia's leadership in wind energy generation, with significant support from the state government, positively impacting sustainable regional development and consolidating the complex as a world-class industrial hub.



May

Official launch of Wind Complex Tanque Novo, located in the municipalities of Tanque Novo and Caetit , in the southern region of Bahia, with 40 wind turbines distributed in seven wind farms, totaling 180 MW of installed capacity. Powering up took place in the early hours of April 12, followed by commissioning tests. This complex, in addition to strengthening the generation of clean energy, promoted social and economic development for the local community, taking advantage of the favorable winds in the Northeast region of Brazil.

And, as a result, on May 24, 2023, the Scientific Education Base of the Wind Complex Tanque Novo was opened. For the inauguration ceremony, 28 representatives from school units in the Park's Area of Direct Influence were selected and invited.

CEO of CGN Brazil, Yao Zhigang, met with the governor of Bahia, Jer nimo Rodrigues, to formalize the interest in investing in a green hydrogen plant in the state, with a view to further increasing the production of clean and sustainable

energy. Bahia has the potential to produce more than 60 million tons of green hydrogen per year, according to SENAI CIMATEC.

June

The president of Banco do Nordeste (BNB), Paulo C mara, in Fortaleza, met with representatives of the Chinese Consulate and executives from the Chinese group CGN Brazil Energy, who received financial support from BNB. Deputy Consul General Wang Ke discussed Asian investments in the energy sector and Brazil's support in energy transformation. CEO of CGN, Yao Zhigang, thanked BNB for support received and presented new projects. Currently, BNB finances Group CGN energy projects for a total of BRL 1.6 billion, including the Tanque Novo wind farm in Bahia.



August

CGN Brazil achieved ISO 37001 certification – Anti-Bribery Management System, recognized nationally and internationally, proving its adherence to global standards to prevent the practice of bribery. CGN Brazil is now part of a group of 2,900 certified companies worldwide, of which only 161 are in Brazil. The company highlighted that the certification reflects its culture of compliance and the detailed and committed work in building a solid and mature compliance management program, an essential tool to achieve its objectives in a sustainable manner.

October

CGN Brazil won the GHG Protocol gold seal for the fourth consecutive year. The company's Greenhouse Gas (GHG) Emissions Inventory, which considered all units and sources of emissions, was verified by a company accredited by INMETRO. The gold seal of the Brazilian GHG Protocol Program certifies that the inventory has reached the highest level of qualification, proof of CGN Brazil's concern with mitigating greenhouse gas emissions, a central goal in the company's business.



November

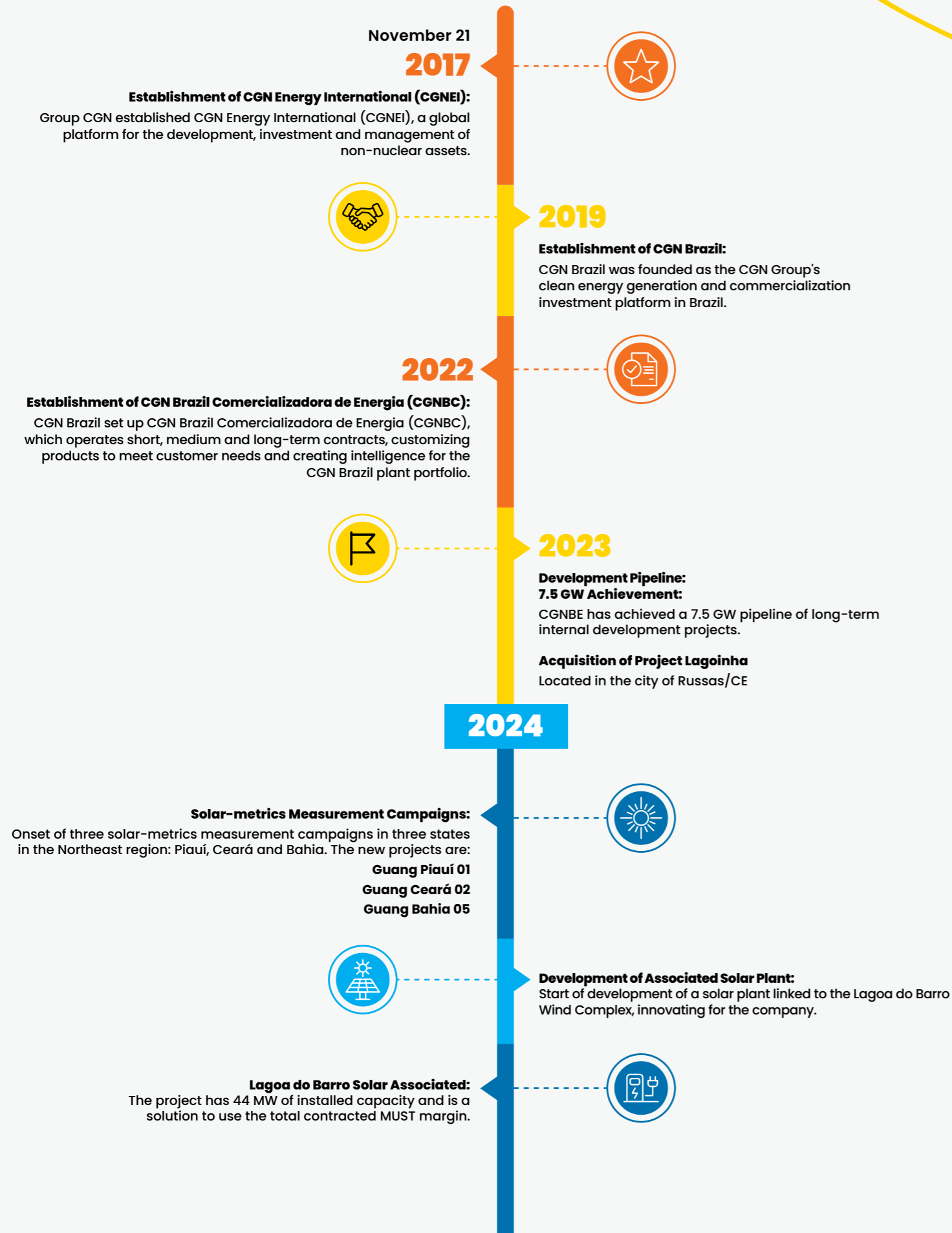
CGN Brazil Energia, Sul-Americana de Metais (SAM) and Lotus Brazil signed a joint development agreement for the production of green hydrogen, generated from treated effluent from the approximately 481 km mine pipeline, which passes through 21 municipalities, including nine in Minas Gerais and twelve in Bahia. The project includes a dewatering station located in Ilhéus, Bahia. This agreement aims to strengthen sustainable energy production in Brazil.



December

CGN Brazil announced that it will begin work on its first greenfield solar project in Brazil in 2024, the Lagoinha Photovoltaic Solar Complex, located in Russas, Ceará. With an investment of around BRL 650 million, the project will cover an area of 304 hectares and will have the capacity to generate 370,000 MWh/year, enough to supply up to 240 thousand homes. Work will begin in the first quarter of 2024 and the complex is expected to come into operation in the second quarter of 2025, creating more than 700 direct and indirect jobs.

Timeline



Strategy ESG Integrated to the Business



At CGNBE, our ESG strategy is based on principles that seek to harmonize our business objectives with a deep commitment to environmental sustainability, social responsibility and ethical governance. We are aware that adopting robust ESG practices is not just a regulatory compliance requirement, but a competitive advantage that strengthens our position in the clean energy market. Therefore, we have established clear guidelines that guide our operations and strategic decisions, ensuring that each action reflects our corporate values and contributes to a sustainable future.

Our integrated approach to ESG begins with the efficient management of

natural resources, where we commit to respecting and preserving the environment in all phases of our projects. Strictly complying with the environmental legislation of the country, states and municipalities where we operate is fundamental to our environmental management. We carry out preliminary studies, layout adjustments and continuous monitoring, going through a rigorous environmental licensing process with the responsible agencies. All CGNBE projects are duly regularized, and environmental conditions are closely monitored, ensuring that our culture of environmental action is incorporated in all areas of the company and among our contractors.

Performance indicators

In our journey to achieve operational excellence and sustainable development, CGNBE uses several performance indicators that reflect our commitment to efficiency, sustainability and social responsibility. Our main indicators include strict compliance

with environmental requirements, the development of initiatives targeted at preserving the environment, and the promotion of governance practices that ensure transparency and ethics in all our operations.



Environmental Indicators

- **Environmental License Management:**

In 2023, we managed 57 environmental licenses, all valid and regularized with the competent bodies. This management includes 1,602 environmental conditions monitored and met with high levels of compliance, such as the SVP and LDB projects that achieved 93% and 95% compliance, respectively.

- **Environmental Certifications:**

We obtained ISO 14001:2015 certification, which attests to our environmental responsibility practices. Additionally, we received the GHG Protocol Gold Seal for our Greenhouse Gas inventory.

- **Environmental Actions:**

We implemented 375 environmental actions, including the installation of 361 new safety and environmental education signs, monitoring of 297 areas undergoing recovery and permanent preservation, and the planting and monitoring of more than 67 thousand seedlings.

Governance and Compliance Indicators

- **Compliance and Anti-Corruption**

Policy: We adopt strict guidelines to ensure integrity in all of our operations. These include the prohibition of bribery and other corrupt practices, as well as the obligation of all employees and business partners to adhere to anti-corruption standards established by CGNBE and in Brazilian legislation.

- **Financial Transparency:** We ensure the veracity and accuracy of our financial information by maintaining transparent records and strictly complying with internal approval

procedures. Our commitment to transparency is reflected in our ethical relationship with internal and external auditors.

These indicators demonstrate our current performance and reinforce our ongoing commitment to improvement and excellence in all areas of our operations. CGNBE is dedicated to promoting practices that not only meet, but exceed regulatory and stakeholder expectations, contributing to a more sustainable and responsible future.

Materiality Matrix

GRI3-1; GRI3-2; GRI3-3

In the ESG context, materiality assessment is a process in which a company identifies the environmental, social and governance issues that are most important in its operational context, according to internal and external stakeholders.

In addition to being an active listening process, materiality analysis provides insight into future trends, risks and business opportunities that influence your ability to create value. Helping companies identify topics on which their stakeholders expect them to focus.

The content of this report is guided by the material topics identified in the materiality study undertaken in

2024. In this process, we captured the expectations and interests of **6 groups of stakeholders**, through two complementary analysis strategies: direct consultation via online questionnaire and qualitative interviews.

In total, we collected **45 responses**. The groups that participated in the survey are listed below:

- Government agency;
- Supplier;
- Client;
- Community Representative;
- Service Provider;
- Employees.

The first qualitative interview was carried out in person at the CGNBE office in SP, with the participation of the organization's main leaders.

The materiality study included questions about respondents' understanding of ESG, their relationship with CGNBE,

benchmarking research and the selection of the main topics in the organization's Environmental, Social and Governance areas.

The top 3 responses from each ESG area were listed:

Environmental

- Protection and conservation of biodiversity;
- Waste management and disposal;
- Adaptation and mitigation of the effects of climate change.

Social

- Social impact on the community(ies) surrounding the operations;
- Investments and support for social projects;
- Actions targeted at the health, well-being and safety of employees.

Governance

- Management of socio-environmental risks;
- Corporate governance and business ethics;
- Commitment to fighting corruption, including prevention policies and measures.

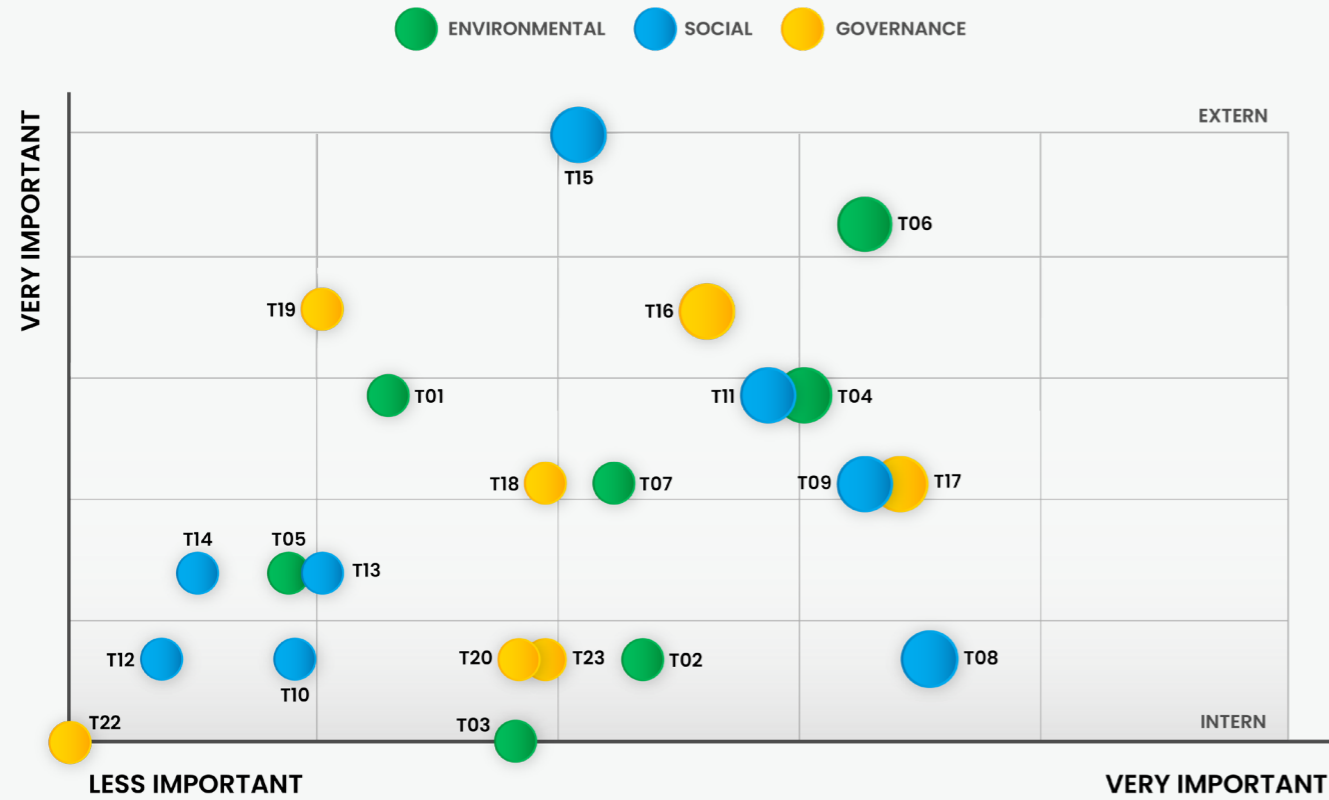
The selection of topics considered the main themes in the electrical power generation and distribution sector for ESG management in business. The **9 topics identified** were considered material, organized into the environmental, social and governance pillars. The study also made it possible to make a correlation between the importance of each topic for internal and external audiences at CGNBE, reflecting the reality and knowledge of each stakeholder regarding the topics.

Below is the Materiality Matrix and the table with all the material themes used in the research to compile the information collected.



The **Materiality Matrix** above reflects the intersection between the importance of the topics for the internal (horizontal axis) and external (vertical axis) audiences.

The process of cross-matching information was crucial for its preparation.



Theme	Material Theme	Area
T01	Water and liquid waste management in operations	Environmental
T02	Energy management and use of renewable sources	Environmental
T03	Polluting gases monitoring	Environmental
T04	Waste management and disposal	Environmental
T05	More sustainable solutions development (switching from the use of nuclear to clean sources)	Environmental
T06	Biodiversity protection and conservation	Environmental
T07	Adaptation and mitigation of climate change effects	Environmental
T08	Employees development practices	Social
T09	Actions towards employee's health, well-being and safety	Social
T10	Diversity and inclusion actions	Social
T11	Social projects investments and support	Social
T12	Supply chain development and management	Social
T13	Human rights respect and fighting discrimination	Social
T14	Preference for local suppliers	Social
T15	Operational social impact in local communities	Social
T16	Socio-environmental risk management	Governance
T17	Corporate governance and business ethics	Governance
T18	Commitment in fighting corruption including prevention policies and measures	Governance
T19	Stakeholders' management	Governance
T20	Integrity in partners' relationship	Governance
T21	Disclosure of annual reports and/or sustainability	Governance
T22	Privacy and information security	Governance
T23	Water and effluent management in operations	Governance



Commitment from the inside out



GRI 401

Employees

We believe that our employees are a fundamental part of our success as a company. We prioritize maintaining a work environment favorable to people’s development, where there is collaboration, quality, diversity, transparency and dialogue. We expect our suppliers to adopt the best practices in their relationships with their employees and partners, complying with all requirements established in labor legislation, in order to guarantee quality working conditions for their own employees.

We do not admit the use of illegal, forced, compulsory, child labor or any other form of exploitation that attacks human dignity inside or outside the company. Whenever our employees are representing CGNBE, in professional or social situations, they must honor our principles of integrity.

We ensure the preservation of information, ensuring that each employee properly protects company-owned information, preventing it from

being accessed by any unauthorized person. We value our employees as an essential part of our success, encouraging their ongoing development. Our leaders must use meritocracy as a criterion to promote the professional development of the company employees.

We endorse the government policy restricting the consumption of alcoholic beverages and illegal drugs, as well as being under the influence of them during displacement to and from and/or at work. Therefore, in addition to complying with the principles described, our suppliers and service providers must support and respect the protection of internationally recognized human rights, provide decent working conditions for their employees, respect and comply with the maximum working hours provided for in legislation and offer fair remuneration and benefits that are compatible with the functions performed by employees.

Our principles regarding labor relations, applicable to suppliers and service providers, include transparency, fighting discrimination, and preventing harassment and violence. We consider transparency in relationships with our employees to be a fundamental issue for building an environment of mutual trust and responsibility at all levels of the company.

We do not tolerate any form of discrimination relating to race, age, gender, color, nationality, religion, sexual orientation, physical or mental disability or any other form of discrimination. Furthermore, we do not tolerate any type of harassment, moral or sexual, or any other behavior that could

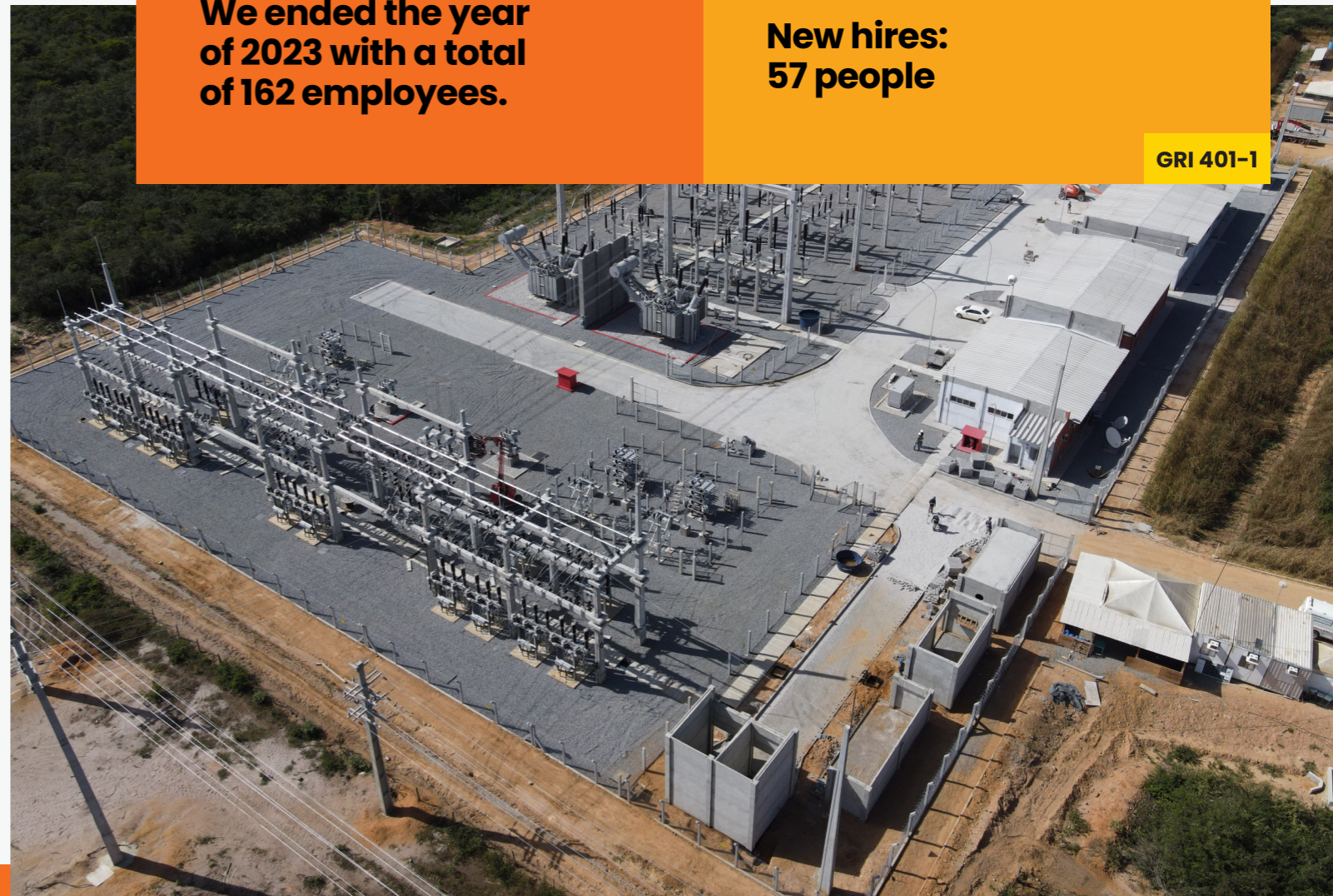
be characterized as offensive or embarrassing, which causes moral harm to any employee.

Our team is made up of individuals with a variety of experiences, stories, skills, personalities and other unique characteristics that set us apart. In addition to respecting and valuing these differences, we are committed to increasingly reflecting the diversity of the Brazilian people in our workforce. The construction of a more just and egalitarian society, where there are more reasons to celebrate, must be linked to the absence of discrimination based on race, gender, sexual orientation, disability and other social markers, thus promoting full inclusion.

We ended the year of 2023 with a total of 162 employees.

New hires: 57 people

GRI 401-1





GRI 405

Diversity

At CGNBE, we believe that inclusion is a fundamental pillar for the company's growth, providing everything from an inclusive recruitment process, an accessible work environment and continual monitoring and evaluation of our diversity and inclusion efforts.

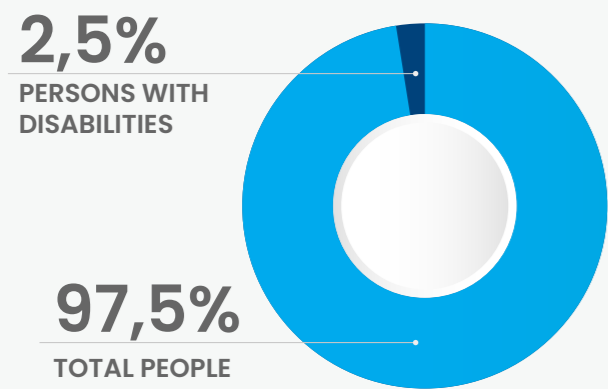
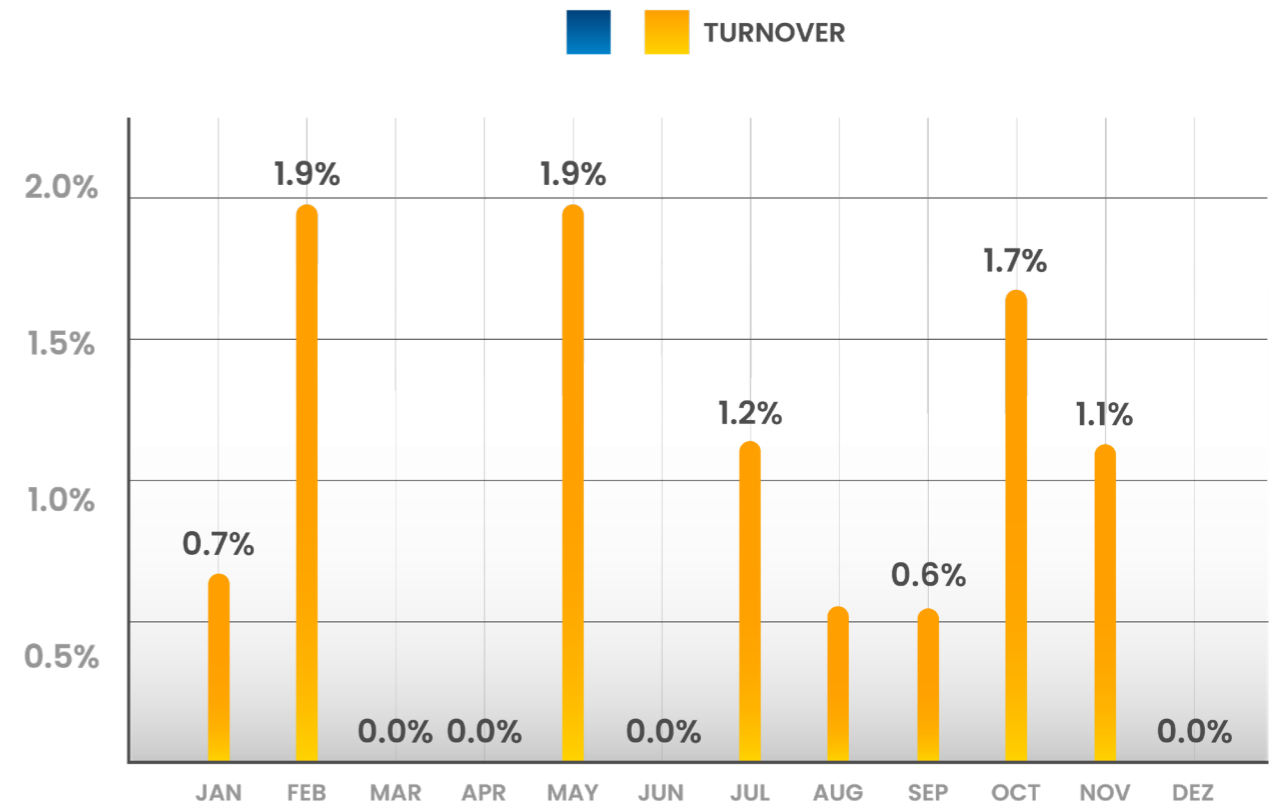
In 2023, CGNBE adapted its hiring with the inclusion of 4 PCDs and also started the Young Apprentice Program, with the

hiring of 8 young apprentices.

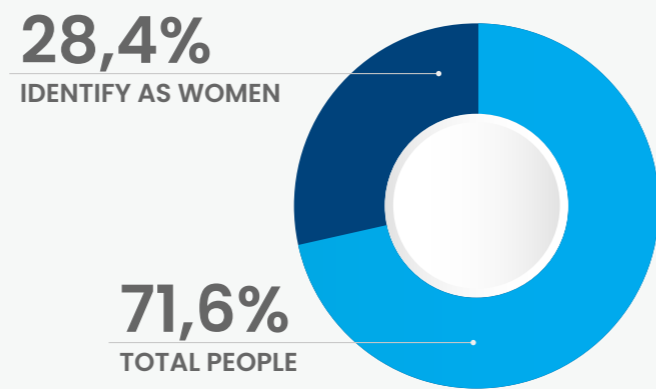
Our commitment to cultural diversity, people diversity and inclusion is ongoing, and we are always looking for new ways to improve and innovate in these areas. We believe that a diverse and inclusive work environment strengthens our company as a whole, making us more competitive and prepared to face the challenges of the future.

GRI 401-1

Turnover rate



4 PERSONS WITH DISABILITIES



46 WOMEN





Internal Development

GRI 404; GRI 404-1

Training 2023

Safety Month

A CGN tradition is the Safety Month. In 2023, there were 5 weeks of training in this important annual campaign. Throughout the month of June, our SHEQ Department promoted lectures and training aimed at raising awareness about Safety, Health and the Environment.

The theme for 2023 was "Risk in the workplace: I see, I know, I control":

1. I see

This guiding principle assists us in identifying hazards and applying them to risk assessment. It reminds us of the importance of remaining observant and attentive, actively looking for possible risks in our work environment. By carefully observing and recognizing these risks, we lay the foundation for effective risk assessment.

2. I know

This represents the next critical step in our risk management process. We encourage everyone to evaluate and analyze identified risks, considering their severity, probability and potential impact on our operations. Through a thorough assessment, we gain a deeper understanding of the risks at hand, allowing us to make informed decisions and prioritize control measures.

3. I control

This signifies our unwavering commitment to taking proactive steps to effectively mitigating and managing risks. We implement appropriate control measures and safeguards to minimize the likelihood and impact of potential incidents. By exercising control, we ensure the safety and well-being of our employees and protect the integrity of our operations.

We promote a proactive approach to risk management, reinforce our commitment to health, safety and the environment, creating a safe and sustainable work environment for everyone.



Below, we listed the main topics and activities that were part of the program:

- 1. CGNEI Policy
- 2. World Environment Day
- 3. Risk Analysis
- 4. Block of Hazardous Energies
- 5. Shock Training in SHEQ Accidents
- 6. Fire Brigade for the Facility and Training
- 7. Safe uncoupling from source of energy
- 8. How to Manage Contractors
- 9. How to Implement Safety Accountability for Each Role
- 10. Interpersonal Relations
- 11. Training on Recycling and Waste
- 12. Facility Emergency Drill
- 13. Training in Defensive Driving
- 14. Forest Fire Emergency Drill
- 15. Fire-fighting Emergency Drill
- 16. Internal Audit
- 17. Hazard and Correction Report

These trainings and topics were carefully selected to promote a strong and sustainable security culture within our organization.

Training Hours 2023

In 2023, a total of **8,049 hours of training** were delivered in relation to the topics of Environment and Health and Safety. This is equivalent to **309,584 man-hours** and resulted in an **annual training rate of 2.60%**.

Mandatory Training

The table below shows the number of workers that attended mandatory training in 2023, and the topic of the respective training event.



Training	Total employees trained
BST (Basic Safety Training) GWO	61
ART (Advanced Rescue Training) GWO	25
Defensive Driving	95
[NR-01 / NR-06] Onboarding and PPE	192
First Aid (RCP, DEA, SBV)	94
[NR-10] Safety in Installing and Services in Electricity (Basic)	93
[NR-10] Safety in Power Electrical System and its Vicinity LOTO - Lockout & Tagout	93
[NR-11 / NR-12] Pallet Stacker Operation	60
[NR-11 / NR-12] Overhead Crane Operation (wind turbine)	24
[NR-11 / NR-12] Rigger Supervisor	27
[NR-11 / NR-12] Operation of elevator (wind turbine)	30
[NR-20] Handling of Chemical Products	23
(Mitigation / Response / Haz Mat Data Sheet)	60
[NR-23] Fire Brigade	75
[NR-33] Confined Spaces (Entry Supervisor)	60
[NR-35] Work at Height	73

Health and Safety Policy

GRI 403

As clean energy developers, at CGNBE we are committed to providing our shareholders, customers, employees, business partners, communities, the public and other stakeholders with safe, efficient and high-quality electrical energy services in an environmentally responsible manner.

Principles and Objectives

We are guided by the fundamental principle "Safety first, quality foremost, pursuing excellence", and practice a work style that values being strict, prudent, meticulous and practical. **We comply with all relevant health, safety, environment and quality (SHEQ) laws, regulations and requirements, including international standards ISO 45001, 14001 and 9001, as well as**

following industry best practices. Our goal is to achieve zero incidents at SHEQ, achieve the highest level of performance in our industry and always exceed our customers' expectations.

Responsibilities

Leadership at CGNBE, from senior executives to front-line supervisors, demonstrates personal commitment to the company's SHEQ objectives and policy in their decisions and actions. All employees and business partners are responsible for the SHEQ aspects of their work, strictly adhering to procedures and standards and prudently stopping work when it is considered unsafe. SHEQ professionals provide job support supervision and guidance.

Commitments

We commit to cultivating a SHEQ culture based on open communication, transparency, honesty, mutual respect, trust and inclusion. We establish channels to facilitate sharing of SHEQ management practices and promote employee participation by recognizing and encouraging individuals or teams who display exceptional SHEQ performance. We maintain a safe and healthy workplace by providing adequate training, instruction, information and supervision to address job hazards.

We implement risk-based management to identify, eliminate and mitigate SHEQ risks in projects, plants and activities. We incorporate SHEQ insight into the entire work process, from planning and preparation to post-work review. We strengthen safety, environmental and quality controls in processes, structures, equipment and critical activities. We protect the environment by optimizing the efficiency of energy use, preventing pollution and minimizing environmental impacts in the communities where we operate.

Continuous Improvement

We are committed to the continuous improvement of our management by updating policies, procedures, standards and practices, using performance monitoring, benchmarking and self-assessment. We comply with international social and environmental standards set out in the **IFC (International Finance Corporation) Performance Standards and the ILO (International Labor Organization) Core Conventions, which include freedom of association, recognition of the right to collective bargaining, elimination of forced labor, elimination of child labor and elimination of discrimination in employment and occupation.**

We have established a reporting mechanism to facilitate the implementation of this policy. We expect everyone to play an active role in responding to this policy and "walk the talk".





GRI 2-9

Organizational Governance and Compliance

Board of Directors

The Board of Directors is a crucial governance body in any company, responsible for defining strategic guidelines and overseeing executive management. At CGNBE, our Board of Directors plays a key role in guiding and overseeing our activities, ensuring that we operate in accordance with the highest standards of ethics, transparency and sustainability.

The Board of Directors is comprised of members who bring a diversity of experiences, skills and perspectives, strengthening our ability to make informed strategic decisions. These members are responsible for establishing long-term goals and objectives, evaluating executive management performance, and ensuring that internal policies and procedures are aligned with our strategic goals and corporate values.

GRI 403-9

Work Accidents in 2023

In 2023, 28 events were reported, all classified as non-serious. These events were monitored and managed in accordance with our security and

response protocols, ensuring that all necessary actions were taken to prevent future incidents and improve operational safety.

Members in 2023

Zhigang Yao

Role: President of Board of Directors

Silvia Helena Carvalho Vieira da Rocha

Role: Member of Board of Directors

Chaochan Cui

Role: Member of Board of Directors

Tun Wang

Role: Member of Board of Directors

Zhigang Chen

Role: Member of Board of Directors

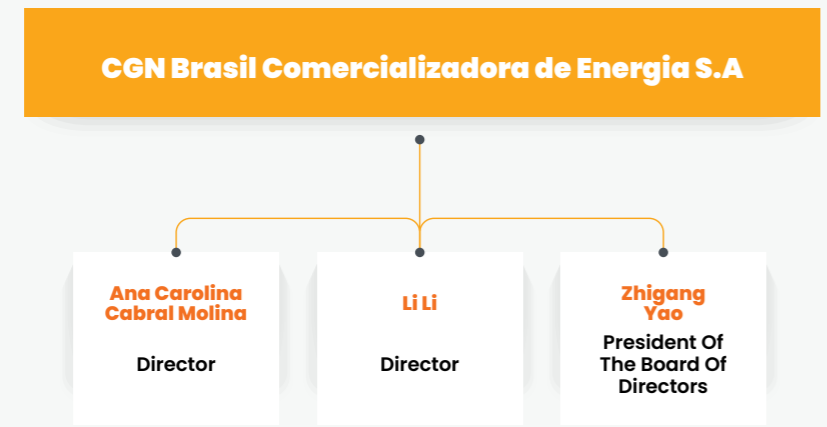
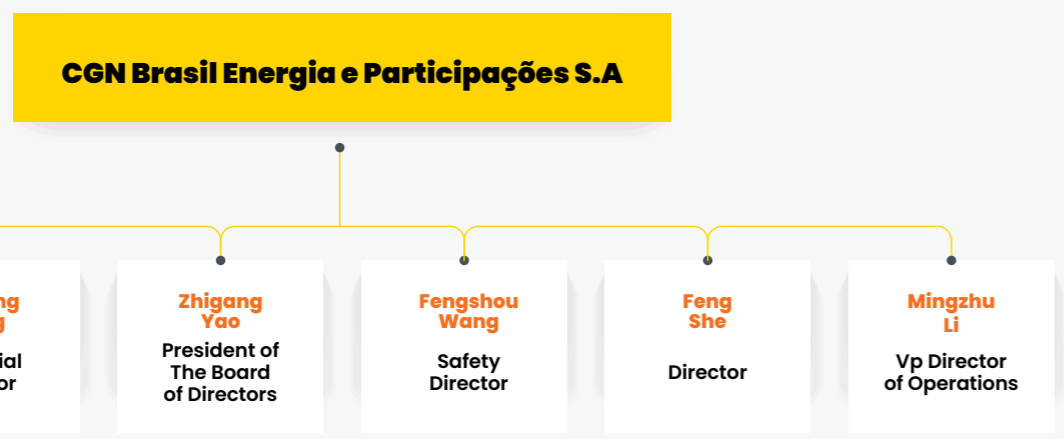
Xyngyang Cao

Role: Member of Board of Directors



Organizational chart and description of governance framework

GRI 2-1



Guidance Documents

CGN Code of Conduct and Compliance

In 2023, CGN Brazil Energia e Participações S.A. (CGNBE) reaffirmed its commitment to ethics, integrity and sustainability by developing its Code of Conduct and Compliance. This document details our principles of behavior expected from all our employees, including expatriates, members of the Board of Directors and Executive Council, as well as our business partners.

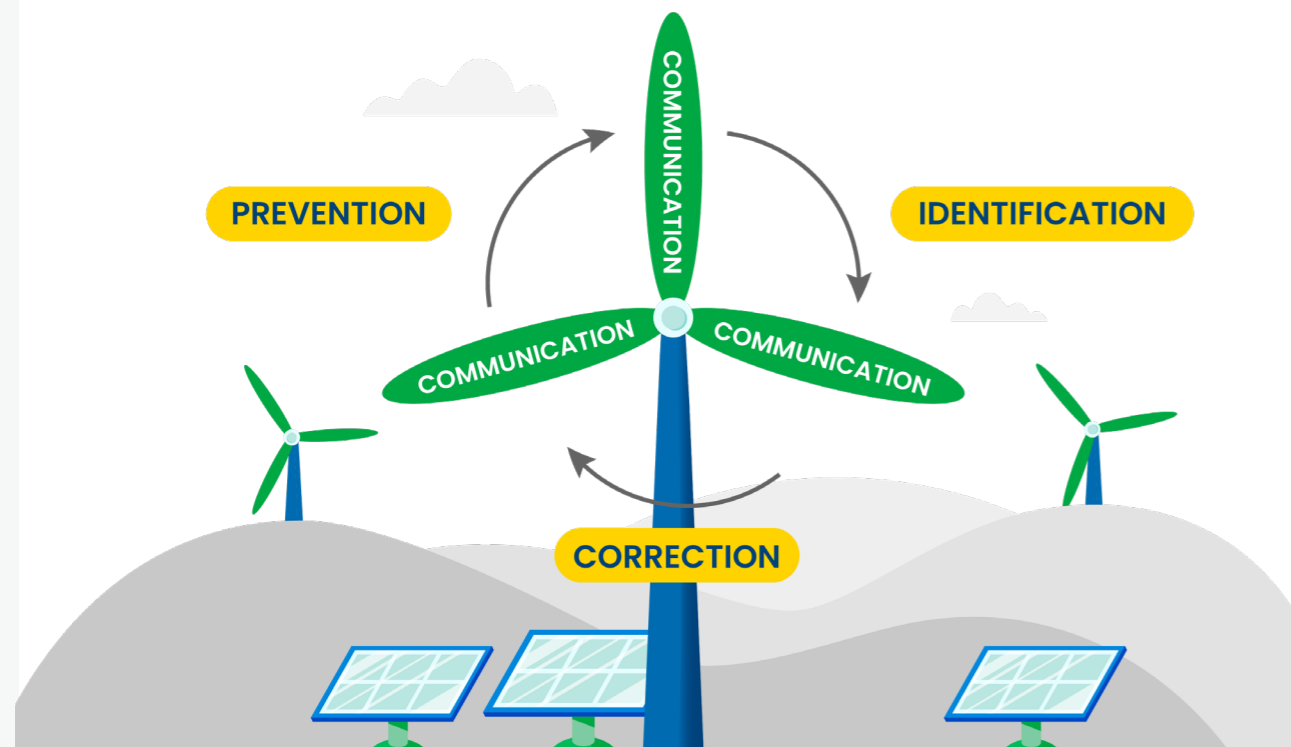
This Code applies to all CGNBE employees and of its subsidiaries, regardless of hierarchical level. Compliance means acting in accordance with laws, external and internal regulations, as well as our Vision, Mission and Values. The main objective of compliance is to guarantee the reputation of CGNBE and its stakeholders, through transparency and rectitude in the conduct of business.



Compliance Guidelines

Our compliance system is supported by three main pillars: Prevention, Identification and Correction. CGNBE's policies and procedures are formulated after careful analysis to ensure compliance with laws and regulations,

work efficiency and protection of everyone's rights. Any policy or procedure that may conflict with laws or regulations must be reviewed and adjusted.



Our Compliance management structure comprises three levels:



Tax and Financial Compliance

Financial integrity is essential. Our employees must guarantee the veracity and accuracy of financial information, strictly following internal approval procedures. CGNBE requires compliance with tax laws and regulations to avoid penalties and ensure transparency in financial activities.

Ethical and Anti-Corruption Guidelines

CGNBE does not tolerate discrimination, harassment, illegal work or any form of exploitation. Our employees must maintain an honest attitude, respecting the principles of the Code of Conduct in all situations. Anti-corruption guidelines include prohibiting any form of bribery or undue advantage, ensuring that all transactions are transparent and legal.

Safety and Environmental Protection

Safety is a key priority at CGNBE. All employees must strictly follow health and safety standards, reporting any incident immediately. In terms of environmental protection, CGNBE is committed to establishing corporate regulations that promote the reduction of pollutants and the responsible disposal of waste, always seeking to achieve the goal of zero emissions.



Communication and Reporting Channel

CGNBE values unrestricted and transparent communication among its employees. A reporting channel is provided so that any unethical behavior or suspicious practices can be reported. This channel guarantees

the confidentiality of information and protects staff reporting against retaliation. It is essential that all employees use this resource to preserve the integrity of the company.

Ethics Channel CGNBE

This is a CGNBE exclusive and secure channel for secure, and if wished, anonymous, communication of conduct considered unethical, or that violates ethical principles, standards of conduct and/or current legislation.

The information registered here will be received by Aliant, an independent and specialized company, ensuring absolute confidentiality and the appropriate treatment of each situation by the Ethics Committee and senior management of CGNBE without conflict of interest.



Reporting Channel

cgnbe.com.br

CGNBE: Phone: **0086-755-84431002**

Email: cgneijuba@cgnpc.cn



Term of Commitment

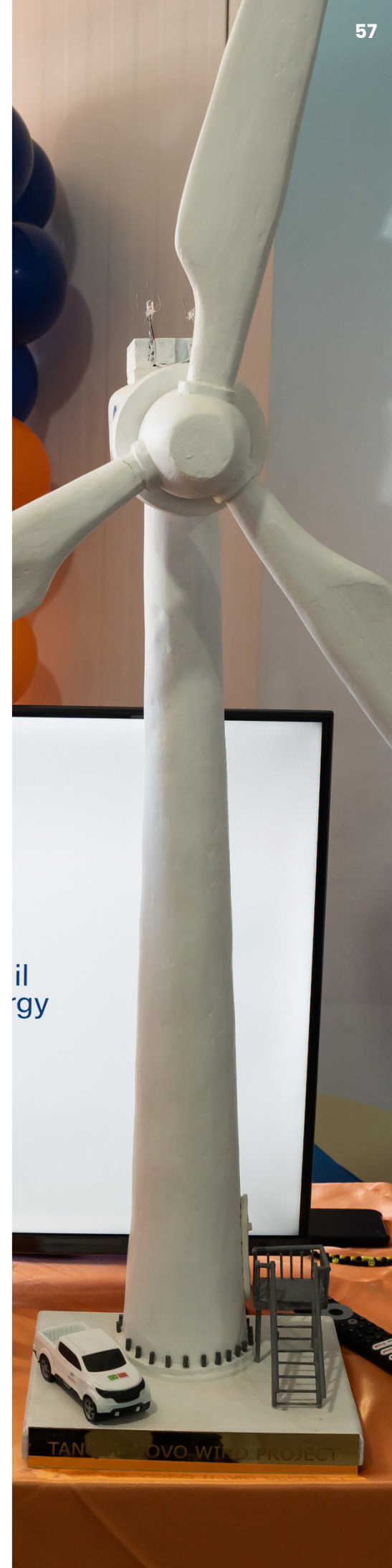
All employees and business partners must sign the Term of Commitment, acknowledging that they have read and understood the Code of Conduct and committing to fully comply with it. This commitment is essential to ensure that all CGNBE operations are conducted with ethics, integrity and responsibility.

Information Security Manual

In 2023, we reaffirmed our commitment to protecting information through the publication of the Information Security Manual. The document is a formal declaration of our commitment to the protection of information owned and/or under our custody, and must be complied with by all our directors, executives, shareholders, employees, service providers, consultants, auditors, temporary workers, suppliers, different partners and others involved in doing business with us.

Information security at CGNBE is ensured through adequate information management, protecting it against theft, fraud, espionage, accidental loss, accidents and other threats, whether criminal or not. To ensure the protection of information, we implement specific rules and procedures that cover everything from information classification to the security of the physical and logical environment.

These codes and protocols reflect our commitment to sustainability, integrity and social responsibility, ensuring that our suppliers and employees share the same values and high standards that guide all CGNBE operations.



Performance Indicators

To achieve our objectives and monitor our operations efficiently and strategically, our performance indicators cover several areas, such as safety, environment, quality, operations and human resources.

These are metrics that we use to evaluate the effectiveness and efficiency

of the activities carried out by CGNBE. They provide a clear and objective view of progress towards our strategic and operational objectives, helping to identify areas in need of improvement and monitor achievement of goals established.

Currently, these are:

Department	Objective	Indicator	Goal/Objective
SHEQ	Minimize personal safety, fire, public safety and property loss incidents at CGNBE	Severe or multiple injuries	Zero injuries
SHEQ	Minimize personal safety, fire, public safety and property loss incidents at CGNBE	Occupational disease	Zero diseases
SHEQ	Minimize personal safety, fire, public safety and property loss incidents at CGNBE	Collective COVID-19 Infection	Canceled for 2023
SHEQ	Minimize personal safety, fire, public safety and property loss incidents at CGNBE	Accident at Central Office	Zero accidents
SHEQ	Minimize personal safety, fire, public safety and property loss incidents at CGNBE	Traffic Accident	Zero accidents
SHEQ	Minimize personal safety, fire, public safety and property loss incidents at CGNBE	Lesser Fire	Zero fires
SHEQ	Minimize personal safety, fire, public safety and property loss incidents at CGNBE	Incident of First Level Fire or Involving the Fire Brigade	Zero fires
SHEQ	Minimize personal safety, fire, public safety and property loss incidents at CGNBE	Security Accidents	Zero security accidents
SHEQ	Minimize personal safety, fire, public safety and property loss incidents at CGNBE	General Property Loss Incident	Zero property loss incidents
SHEQ	Minimize personal safety, fire, public safety and property loss incidents at CGNBE	First level Property Loss Incident	Zero property loss incidents
SHEQ	Minimize non-compliance with SHEQ legal requirements at CGNBE	Incident Related to Illegality in SHEQ	Zero stops
SHEQ	Minimize non-compliance with SHEQ legal requirements at CGNBE	First level SHEQ Violation Incident	Zero penalties or lawsuits

Department	Objective	Indicator	Goal/Objective
SHEQ	Minimize non-compliance with SHEQ legal requirements at CGNBE	Fine by Central office Administrator	Zero fines
SHEQ	Minimize non-compliance with SHEQ legal requirements at CGNBE	Assessment of Legal Requirements	Achieve 80% in legal requirements assessment
SHEQ	Improve SHEQ management and awareness at CGNBE	% of Training in SHEQ	Achieve 2.5% hours of training
SHEQ	Improve SHEQ management and awareness at CGNBE	Safety Standardization Audits	Complete 8 self-assessment audit reports in all sites (1 per site)
SHEQ	Improve SHEQ management and awareness at CGNBE	ISO 9001, 14001 and 45001 Certifications	Maintain ISO 9001, 14001 and 45001 Certifications
SHEQ	Improve SHEQ management and awareness at CGNBE	Line of Management Safety Responsibility Requirements	Complete SIALMR and "CGNEI SHE Management Improvement Plan"
SHEQ	Improve SHEQ management and awareness at CGNBE	% of RCA Reports concluded to deadline	Achieve 100% of RCA reports concluded to deadline
SHEQ	Improve compliance with environmental licenses at CGNBE	Expired Environmental Licenses	Zero Expired Environmental Licenses
SHEQ	Improve compliance with environmental licenses at CGNBE	% of Compliance in Environmental License Conditions	Achieve 80% compliance in environmental license conditions
SHEQ	Reduce the risk of environmental pollution at CGNBE	Environmental Pollution Event (indoor occurrences only)	Zero pollution events
SHEQ	Reduce the risk of environmental pollution at CGNBE	% of Oil Leaks in Operating Assets	Reduce the total number of oil leaks by 30%
SHEQ	Reduce the risk of environmental pollution at CGNBE	% Reduction in Generation of Contaminated Waste	Reduce the generation of contaminated waste in 15%
SHEQ	Improve emergency response at CGNBE	Emergency Simulations Completed	Carry out at least 80 emergency drills per year at all sites

Department	Objective	Indicator	Goal/Objective
ENG	Ensure contract deadlines, financial planning and project quality	% difference between actual and planned value of the project	Guarantee % difference between actual and planned value equal to or less than 2%
ENG	Ensure contract deadlines, financial planning and project quality	% difference from the actual delivery date and schedule of the work	Guarantee % difference between actual and planned date equal to or less than 5%
ENG	Ensure contract deadlines, financial planning and project quality	% of RNC closed/answered	Ensure % of RNC closed/answered equal to or greater than 90%

Department	Objective	Indicator	Goal/Objective
O&M	Maintain average availability of sites in operation	Average availability of substations	Maintain an average availability of at least 99%
O&M	Maintain average availability of sites in operation	Index of planned inspections carried out at substations	Maintain a rate of planned inspections carried out at substations of at least 95%
O&M	Maintain average availability of sites in operation	Average availability of wind turbines	Maintain an average availability equal to or greater than 99%
O&M	Maintain average availability of sites in operation	Average inverter availability	Maintain an average availability equal to or greater than 99%

Department	Objective	Indicator	Goal/Objective
BD	Obtain A or B concepts in RAPPEL WEB	Concept in climbing report (ANEEL)	Maintain A concepts or improve concepts B
BD	Start 3 solar and/or wind measurement campaigns	Number of towers installed or data acquired	3 campaigns started in 2023
BD	Participate in new energy auctions	Technical qualification of projects Santa Vitória do Palmar	Technically enable Santa Vitória do Palmar projects in new energy auctions
BD	Participate in new energy auctions	Protocol for granting/technical qualification of new projects	Protocol of grant or technical qualification in auction with 600MWp of new projects
BD	Complete regulatory processes for new projects (ACATI and grants)	ACATI order or grant	Obtain grant order or ACATI (when necessary)
BD	Develop new projects	Obtain PER and FIA approval for 600MW of new projects	Acquisition of 600MW of new projects
BD	Develop new projects	Obtain PER and FIA approval for 3GW of own greenfield projects	Prospecting and contracting areas with development potential totaling 3GW



Department	Objective	Indicator	Goal/Objective
PROC	Maintain request response time	Service time	Maintain service time of a maximum of 15 days
PROC	Reduce costs when negotiating contracts	Cost reduction	Reduce costs in contract negotiation by 8%

Department	Objective	Indicator	Goal/Objective
HR	Retain employees	Turnover rate	Maintain turnover rate of up to 3%
HR	Retain employees	Retention rate for key roles	Retain at least 90% of key employees
HR	Comply with the approved headcount for the current year	Headcount	Meet headcount of up to 161 employees (including expatriates)
HR	Control overtime	Overtime rate	Maintain overtime rate up to 5%
HR	Control overtime	Positive hour bank rate	Maintain a positive hour bank of up to 5%
HR	Control overtime	Negative hour bank rate	Maintain a negative hour bank of up to 0.25%
HR	Monitor satisfaction index	Satisfaction rate	Minimum of 70%

Department	Objective	Indicator	Goal/Objective
TRADE	Meet expected ACR/ACL receivables targets for the Energy Trading department	Billing and Collection of ACR Contracts	Invoice all energy contracts in ACR with receivables above 95%
TRADE	Meet expected ACR/ACL receivables targets for the Energy Trading department	Billing and Collection of ACL Contracts	Invoice all energy contracts in ACR with receivables above 95%
TRADE	Optimize the results of Trade operations	Profit in the Trade company	Reach 5 million profits in the Trade company
TRADE	Maintain customer participation in public energy sales calls	Number of clients in each public short-term energy sale call	Maintain participation of at least 10 clients per public call
TRADE	Maintain customer participation in public energy sales calls	Client recurrence rate in public calls in the short term	Maintain recurrence of at least half of clients in calls

Environmental Sustainability

GRI 302

CGNBE Environmental Guidelines

In 2023, we reaffirmed our commitment to sustainability and environmental protection by establishing strict environmental management guidelines, applicable to all our operations and projects. This document is part of our Integrated Management System (IMS) and defines the responsibilities and procedures that must be followed by all CGNBE departments, contractors and subcontractors thereby ensuring environmental compliance and legal security in all activities.

Responsibilities

Our president and all employees are responsible for ensuring compliance with the guidelines established. They must implement and promote a positive socio-environmental culture, encouraging reporting of abnormal situations and sharing of good practices. The SHEQ (Safety, Health, Environment and Quality) Department is responsible for drafting and updating these guidelines, oversee their implementation, participate in tender processes, review



the socio-environmental performance of contractors and organize environmental inspections.

Solid Waste and Liquid Effluent Management

Solid waste management involves segregation at the point of generation, adequate storage and safe transportation to final destination. All waste must be documented with Destination Certificates and Transport Manifests, ensuring traceability and legal compliance. With regard to liquid effluents, we maintain strict monitoring and treatment conditions. All effluents are analyzed physically and chemically and the results are sent to the CGNBE Environment sector, ensuring that the quality standards required by environmental legislation are met.

Natural Resources

The use of products and by-products of forest or mineral origin must be duly documented, ensuring legal origin. The wood used in the packaging of imported products must have a disinfection certificate carried out in the country of origin. If the extraction of materials occurs in the project area, the activity must be licensed with the competent agencies before starting.

Monitoring and Reports

We have established a continuous monitoring and training system for everyone involved, promoting awareness and competence in environmental

management. Periodic reports are required to monitor resource consumption, waste generation and the socio-environmental performance of operations. This information is essential to evaluate the effectiveness of our practices and identify areas for improvement.

In short, CGNBE's environmental guidelines reflect our ongoing commitment to sustainability and environmental protection. By implementing these guidelines, we ensure that our operations not only meet, but exceed legal and regulatory requirements, promoting a more sustainable future for all of our stakeholders.

Environmental Actions

GRI 305; GRI 306

Environment Day

On June 5th, Environment Day, we had a lecture on native stingless bees, highlighting their role as a heritage of Brazilian biodiversity. The lecture addressed the differences and curiosities between stinging and stingless bees, their habitats, family structure, behaviors, production and properties of honey. There was also an exhibition of three to five beehives with glass lids and a tasting of seven types of honey and two types of propolis from different species of native stingless bees.



Environmental Programs

Since we operate by establishing rigorous processes for obtaining prior licenses for new assets in the energy generation segments, we take care to ensure the lowest possible socio-environmental impact even at the project design stage. Our commitment is to carry out environmental conservation and mitigate potential impacts on biodiversity, related to the operations and works of new projects.

To achieve these objectives, we have implemented a series of license-conditioning environmental programs, particularly through the following initiatives:

- Environmental Management Program
- Degraded Areas Recovery Program – DARP
- Solid Waste Management Program – SWMP
- Erosive Process Control Program – EPCP
- Particulate Emission Control Program – PECP
- Liquid Effluent and Potability Monitoring Program – LEPMP
- Fauna Monitoring Program – FMP
- Social Communication Program – SCP
- Environmental Education Program – EEP
- Education and Health Program – EHP

Environmental Management Program

The Environmental Management Program (EMP) is the backbone of our environmental actions, integrating all processes necessary to manage the environmental impacts of our operations. We monitor operational activities, carry out inspections and ensure that all preventive and corrective measures are applied effectively.

Erosive Processes Prevention and Monitoring Program

Our Erosive Processes Prevention and Monitoring Program (PCMPE) targets controlling and minimizing erosion in our areas of operation. We continuously monitor areas most susceptible to erosion, implementing drainage systems and other control techniques to prevent soil degradation.

Solid Waste and Sanitary Effluent Management Program

We created the Solid Waste and Sanitary Effluent Management Program (SWSEMP) to ensure the correct collection, transportation and disposal of waste generated. We prioritize practices that minimize waste generation and ensure that sanitary effluents are treated appropriately, following all current environmental regulations.

Degraded Areas Recovery Program

Our Degraded Areas Recovery Program (PRAD) targets restoring areas affected by our operations. We implement vegetation cover recovery actions and other similar measures to return these areas to their natural conditions, promoting biodiversity and the health of local ecosystems.

Fauna Monitoring Program

To protect local fauna, we developed the Fauna Monitoring Program. This program allows us to monitor animal populations in the area of influence of our ventures, identifying possible impacts and implementing mitigation actions to protect wildlife.

Highlights include the places where CGN Brazil Energia carried out species identification and seedling planting

activities. Highlighted areas include Lagoa do Barro, Renascença V, Eurus II, Morrinhos and Santa Vitória do Palmar.

Lagoa do Barro:

- 135 species identified, including 91 of birds.
- Planting of more than 20 thousand seedlings in the area.

Renascença V:

- 148 species identified, including 119 of birds.
- Endemic species: *Glaucomastix venetacauda* and *Wiedomys pyrrhorhinus*.

Eurus II:

- 120 species identified, including 96 of birds.
- Endemic species: *Bothrops erythromelas*.

Morrinhos:

- 145 species identified, including 120 of birds.
- Planting of 43 thousand seedlings during the execution of DARP in Morrinhos.

Santa Vitória do Palmar:

- 245 species identified, including 177 of birds.
- Endemic species: *Melanophryniscus montevidensis* and *Austrolebias* cf. *Charrua*. *Charrua*.



Environmental Education Program

Our Environmental Education Program (EEP) focuses on raising awareness and educating our employees and the local community about the importance of environmental conservation. We carry out educational activities, dialogues about health and the environment, and promote a culture of sustainability in all our operations.

Through these programs, we reaffirm our commitment to sustainability and environmental protection, continually working to reduce our impact and promote a greener, healthier future for everyone.

In 2023, in our ventures, these are some of the results:

GRI 302

Bom Jesus da Lapa Wind Park

Activities performed in January and February 2023

Program	Activity	Number of People Benefited
Environmental Education Program (PEA)	Residential Composting Workshop	120
Social Communication Program (PCS)	Training on Solid and Liquid Waste Management	Complex Employees

Residential Composting Workshop

Held at Escola Municipal Edivaldo Boaventura, covering 8th and 9th grade students (age range 13 to 15 years old) and school staff. The activity was attended by approximately 120 people.

Theoretical and practical aspects of composting were covered, with explanatory folders delivered to participants.

Social Communication Program (SCP)

Training on Solid and Liquid Waste Management

Carried out with employees of the Photovoltaic Complex. The main objectives of the training were to raise awareness about the importance of correct segregation and packaging of waste, reinforce internal procedures, and ensure the appropriate disposal of waste generated. Photographic records of the activities carried out were presented.

GRI 302

Solar Park Nova Olinda



January 2023:

Visual inspections were carried out to identify erosion processes in the subfields. During these inspections, significant erosion was detected, mainly in the accesses and areas close to the solar modules. Diefra was the company responsible for correcting these erosions, including filling and shaping the soil.

February 2023:

Visual inspections continued in February, with the identification of erosion furrows below the solar panels. These erosion processes were monitored and corrected as necessary. Corrections included filling soil material and shaping the soil to prevent sediment entrainment.

Activity	Description
Visual Inspection	Visual inspections to identify erosion processes
Erosion Correction	Erosion correction on subfield 12.A.1.
Visual Inspection	Identification of erosion furrows in subfield 8.1.1
Erosion Correction	Erosion correction on subfield 14.A.1

Tanque Novo Wind Complex

Activity	Location	Number of People Benefited
Resume Preparation Workshop	Saepé, Caetité	15
Iron Goods Fitter Course	Tanque Novo	18
Human Resources Course	Tanque Novo	17
Basic Excel Course	Caetité	20
Resume Preparation Workshop	Colônia, Tanque Novo	7
Oral and Written Communication Course	Tanque Novo, Caetité	18
Entrepreneurship and Professional Orientation Course	Tanque Novo, Caetité	18

The workshops and training courses carried out, as well as the actions carried out as a result of the implementation of the Local Labor Hiring and Training Plan (LLHTP), during the installation phase of the Wind Complex Tanque Novo, aimed to improve the skills and employability of residents of the areas of influence of the Wind Complex Tanque Novo. Activities included building resumes, technical training in specific areas and professional guidance.

The hiring of local labor prioritized the inclusion of residents of the region, with a focus on minimizing negative impacts and promoting local economic

development.

The program demonstrated commitment to offering employment and training opportunities for the local population, with 40% of posts being filled by residents of the municipalities of Caetité and Tanque Novo.

The training actions provided 440 hours of educational activities, benefiting 91 people in the region, increasing their chances of employment inside and outside the venture.

In addition to these initiatives, there were also actions related to the Environmental Education Program in Tanque Novo (EEP):

Section	Subsection	Number of People Benefited
Publicity Actions	Jornal do Empreendedor (Entrepreneur Newspaper)	300 materials distributed
	Environmental Education Folders	400 materials distributed
Socio-environmental Workshops	School Workshops	344
	Communities Workshops	52
Environmental Education program for Construction Workers (PEAT)	Environmental Training	3
	Daily Conversations about Safety and Environment (DDSMA)	83
	Environmental Week at CGN	16



Among the Disclosure Actions

Jornal do Empreendedor (Entrepreneur Newspaper): Periodic communication on EEP actions, distributed in 300 copies.

Environment Week Folder: Information on sustainable consumption and plastic pollution, with distribution of 200 copies.

Wind Energy Folder: Information about Tanque Novo Wind Complex and wind energy, distributed in 200 copies.

Socio-environmental Workshops:

Workshop on Renewable Energy: Held in three schools, with attendance of 241 students.

Production of Phyto-therapeutic Soap: Practical workshop for 17 students on phytotherapy and sustainable entrepreneurship.

Environment Week at School: Activities on plastic pollution, attended by 28 students with distribution of seedlings of native species.

Arbor and Fauna Defense Day - Exhibition: Exhibition on the fauna of the Caatinga biome, with the donation of 60 native tree seedlings.

GRI 302

Cristalândia Wind Complex

Program	Activity	Participants
Solid Waste Management Program	Waste Training and Awareness	Employees
Environmental Educational Program	Residential Composting Workshop	120 (Schools)
Degraded Areas Recovery Program (PRAD)	Visual Inspection and Erosion Correction	Technical Team
Fauna Monitoring Program (PMF)	Species Monitoring	Technical Team

January 2023:

At the beginning of the year, we focused on training our employees on solid waste management, through training that highlighted the importance of correct segregation and packaging of waste. Additionally, we held residential composting workshops in two schools, benefiting 120 students and staff. These workshops covered both theoretical and practical aspects of composting.

February 2023:

In February, we continued with visual inspections in DARP areas to identify and correct erosion processes, ensuring the stabilization of slopes and the environmental recovery of affected areas. We also carry out fauna monitoring activities, focusing on observing and recording local species to ensure the preservation of biodiversity.

Morrinhos Wind Complex

During the period from March to August 2023, several programs and activities were carried out within the scope of the **Enterprise Commitment Plan (ECP) and the Social Communication Program (SCP)** to meet the specific socio-environmental constraints of Morrinhos Wind Complex.

The initiatives directly benefited the communities in the **project's Area of Direct Influence (ADI)**, located in the municipality of Campo Formoso, Bahia.

Check out some of the results:

Program	Month	Format	Number of People Benefited
Health Campaign: White January	January	WhatsApp Cards, radio advertisement, car announcements, informative posters	Around 1500 people
Health Campaign: candidiasis	February	WhatsApp Cards, radio advertisement, car announcements, informative posters	Around 1500 people
Cine Pipoca (Popcorn Movie)	February	Movie sessions with educational and entertaining pictures	24
Cante seu Carnaval (Sing Your Carnival)	February	Cultural activities focus on Carnaval, including musical performances, and recreational activities	Around 1500 people
Health Campaign: Lilac March	March	WhatsApp Cards, radio advertisement, car announcements, informative posters	Around 1500 people
Saúde no Lar (Health at Home)	March/August	Home visits to check blood pressure and glucose test	320
Barracão da Saúde - Health Stall (Poços)	March	Booths in local markets	134
Barracão da Saúde - Health Stall (Tiquara)	June	Booths in local markets	57
Barracão de Saúde (Poços)	July	Booths in local markets	34
Barracão da Saúde - Health Stall (Poços dos Borges)	August	Booths in local markets	9
Health Campaign: Blue April	April	WhatsApp Cards, radio advertisement, car announcements, informative posters	Around 1500 people, 30 access at conversation round
Health Campaign: Orange May	May	WhatsApp Cards, radio advertisement, car announcements, informative posters	Around 1500 people, 200 in traffic stop, 65 in DDS
Health Campaign: Red and Orange June	June	WhatsApp Cards, radio advertisement, car announcements, informative posters	Around 1500 people
Health Campaign: Orange July	July	WhatsApp Cards, radio advertisement, car announcements, informative posters	Around 1500 people, 32 in DDS
Health Campaign: Lilac August	August	WhatsApp Cards, radio advertisement, car announcements, informative posters	Around 1500 people

Main Programs and Activities

Education for Health

- Carrying out monthly health campaigns, such as Lilac March (prevention of cervical cancer) and Blue April (raising awareness about autism).
- "Saúde no Lar" – Health at Home – action with home visits to measure blood pressure and blood glucose tests.
- "Barracão da Saúde" – Health Stall- booths at open-air markets to offer guidance to the population about health and well-being.

Productive Activities:

- "Do It Yourself" project to control pests in fruit trees, benefiting people from the community of Belas.

Culture, Leisure and Entertainment:

- "Cine Pipoca" – Popcorn Movies action with screening of educational films for

students from the municipal education network.

- Film screening in different communities, with popcorn and soft drinks for participants.

Digital Inclusion Center (DIC):

- "Connection for Progress" course with online and in-person modules on social networks, video editing, business management and basic IT.
- Directly benefited participants from the communities of Lagoa do Mato, Borda da Mata, Belas, Baixão and Poço dos Borges.

Entrepreneurship Monitoring Committee (VMC):

- Semiannual meetings with VMC (CAE) members to discuss the progress of socio-environmental actions and meet the project's conditioning factors.
- Meeting held in August 2023 was attended by representatives of the communities.

GRI 302



Santa Vitória do Palmar Wind Complex

Program for Monitoring, Recovery and Control of Degraded Areas and Erosive Processes:

- Semiannual monitoring of vegetation cover regeneration and erosion processes.
- Deployment of recovery techniques, including trench cleaning and removal of stone material.

Sanitary Effluent Monitoring Program:

- Management of sanitary effluents in substations, using a septic tank system and compact effluent treatment station.

Environmental Education Program:

- Internal and external environmental education activities, including the installation of educational signage.

Solid and Liquid Waste Management Program:

- Transportation and final disposal of solid and liquid waste.
- Companies contracted for transportation and destination, with control of MTRs and CDFs.

Social Communication Program:

- Information for owners and awareness campaigns.



Social and Community Relations

GRI 413

8.1. Stakeholder Management

Social Communication Plan

As part of our commitment to involving all stakeholders in our initiatives, we have developed a Social Communication Plan (SCP). This plan includes newsletters, enterprise newspapers and awareness campaigns, each covering a variety of relevant and thought-provoking topics.

Newsletters are a rich source of knowledge and curiosities. In them, we discuss the Sustainable Development Goals (SDGs) and share information about energy calculation, in addition to presenting interesting facts about the municipalities where we operate. These newsletters not only inform, but also educate and inspire the community to better understand the importance of our mission.

The **“Jornal do Empreendedor”** – Entrepreneur Newspaper – provide a detailed look at our fauna and flora monitoring efforts, highlighting how each

citizen can get involved and contribute to environmental preservation. In these publications, we also detail our environmental licenses, providing transparency and fostering trust in our sustainable management. Additionally, we offer insights into the positive impact of our activities and opportunities for the local community to actively participate.

Our **awareness campaigns** are designed to engage and mobilize the community around issues crucial to sustainability. Through events, training and other interactive activities, we encourage everyone’s active participation and collaboration in building a more sustainable future. These campaigns raise awareness and also promote concrete actions that benefit both the environment and society.

By integrating these different communication channels, we ensure that our messages reach us in an effective and impactful way, involving all interested parties and reinforcing our commitment to sustainability and community development.

Social Programs

Social Communication Program

Effective communication with residents of neighboring communities and nearby urban centers is one of the foundations for a relationship of trust. CGNBE uses a series of communication channels suited to each target audience, considering their particularities. One of the approaches is the radio program “To the Sound of the Wind”, which consists of radio content to communicate important information about the project, promote educational campaigns and CGNBE events in the locations where it operates.

Health Education Program

This program supports neighboring communities that have limited access to health services. Access to public health services is still hampered by travel costs, which prevents simple consultations from being carried out. The actions of this program are educational in nature and, in some cases, basic health monitoring is carried out in the communities themselves.

Historical Appreciation Program

Appreciation promotes the culture and history of each location, through written and audiovisual records of traditions, cuisine, beliefs, personalities, parties, holidays, etc., encouraging the preservation of local customs. Such actions may include the valorization of sustainable agricultural practices, such as the “Wind Seeders - Sementeiros dos Ventos” project, which promotes the use of native seeds adapted to the local climate and soil, bringing greater socio-environmental and economic return.

Social projects with resources from the Social Subcredit of BNDES

CGNBE invests in social projects in ventures financed by BNDES (Banco Nacional de Desenvolvimento Econômico e Social) through Social Sub-credit resources. Some of these projects are: Rural Sanitation and Productive Backyards, Rainwater Collection Cisterns, Digital Inclusion Center.



Month	Activity	Description	Participants
January	Biodigesters Installation	Implementation of liquid waste treatment	158 installed units
February	Productive Gardens Implementation	Physical execution and seed planting	126 implemented gardens
March	Talks in Municipal Schools	Domestic Composting Management Techniques	250 people
April	Technical Visits	Residential Technical Consulting and Monitoring	More than 555 visits
May	Water Quality Analysis	Water Sample Collection and Analysis for Quality Monitoring	Not specified
June	Technical Consulting	Consultancy for cultivation in productive backyards	Not specified
July	Monitoring and Reevaluation	Implementation Efficiency Follow-up Visits for Evaluation	102 follow-up visits
August	Composting Training	Training for handling domestic compost bins	Not specified
September	Environmental Monitoring	Environmental Data Collection and Analysis	Not specified
October	Environmental Education in Local Communities	Lectures and Workshops About Sustainability	Not specified
November	Data Collection for Final Evaluation	Residents Interviews and Feedback Collection	Not specified
December	Performance Indicator report	Collected Data Analysis and Compilations	Not specified



Installation of Biodigesters

During the period, 158 biodigesters were installed in 141 homes, in addition to the municipal school and the community health center. Each residence received at least three technical visits to ensure the correct installation and appropriate monitoring of the systems.

Implementation of Productive Gardens

126 productive gardens were implemented, which included activities such as actual garden execution, planting of seedlings, and customized technical consultancy. These actions were essential in promoting sustainability and improving the quality of life of families receiving the benefit.

Environmental Education

Lectures were given at Escola Municipal E.E.M.F. Professor Oscar Machado, reaching 250 people. The lectures covered home composting techniques, cultivation of plant species, and the importance of basic sanitation.

Environmental Monitoring

Laboratory analyzes indicated a 77% reduction in biodegradable organic matter (BOD) and a 482% increase in dissolved oxygen, reflecting a significant improvement in the quality of drainage waters.



Supplier Management

We recognize the importance of efficient management of our suppliers to guarantee the integrity, sustainability and quality of our operations. We believe that the first step towards efficient management is the creation of this Supplier Code of Conduct, which establishes the principles of behavior and ethics that we expect from our business partners.

Our code covers several critical areas, including compliance and integrity, anti-corruption laws, sustainability, safety and human rights. We expect

all of our suppliers to comply with applicable legislation, promote pollution prevention, and maintain a safe and fair work environment for their employees.

Furthermore, we require our suppliers to protect the confidentiality of the information and data they share with us, ensuring security and privacy at all stages of the business relationship. Our supplier management approach ensures compliance with legal and regulatory standards, and also strengthens mutual trust and collaboration towards common sustainability and social responsibility goals.

Risk Management and Environmental Licenses

GRI 307

Integrated Management and Quality System

Safety, Health, Environment and Quality Management System (SHEQ)

Our Safety, Health, Environment and Quality (SHEQ) Management System is a set of interrelated elements that establishes policies, objectives and processes to achieve these objectives. These elements are related to safety, health, environment and quality, with the intent of striving for continuous improvement. Our system manages the interaction of processes and resources necessary to add value, achieve results for relevant stakeholders and minimize risks to the environment and occupational health and safety. It also provides us with a means of identifying actions to address intended outcomes and unintended consequences in the provision of products and services.

We determine the boundaries and applicability of the quality management system to establish its scope. In the case of CGNBE's IMS, our scope is defined

as the generation of electrical energy through renewable wind and solar sources, covering projects such as Morrinhos, Eurus II, Renascença V, Lagoa do Barro (Fase I and II), Santa Vitória do Palmar, Cristalândia, Nova Olinda and Lapa.

Environmental Aspects and Impacts

The generation of electrical energy from wind and solar sources is an activity that has a low environmental impact and contributes to the sustainability of our society, through the use of clean and renewable sources. However, like all human activity, it can cause environmental impacts if there are no control measures to eliminate, minimize or offset possible adverse changes in the environment. Therefore, we use the Environmental Aspects and Impacts Survey (EAIS) to control our environmental impacts. EAIS is a spreadsheet in which our SHEQ team identified and classified the environmental aspects and impacts of CGNBE's activities, and defined the respective control measures.

Indicators, Objectives and Targets

We establish objectives for the relevant functions, levels and processes required for the management system. These objectives must be consistent with our policies, measurable, take into account applicable requirements, be relevant to service compliance and to increase customer satisfaction. Furthermore, they must be monitored, communicated and updated as necessary.

Process Approach

Policy, process, procedure and work instruction are different types of information:

- **Policy:** Company intentions and direction formally expressed by senior management. Set of rules that apply to companies that help direct them towards their goals.
- **Process:** A set of interrelated or interactive activities that transform inputs into outputs. In other words, a process is a sequence of activities that transform inputs (information, materials, instructions) into outputs (products, services or decisions).
- **Procedure:** A specific way of carrying out an activity or process, which may or may not be documented. While the process makes "what" to do clear, procedures instruct on "how" to do it. It does not determine the method, but puts the process into practice, in general describing managerial activities, especially those directly related to the management system.
- **Work Instruction:** A step-by-step description of how to perform a specific task, which may or may not be documented. The work instruction describes tasks in detail, including

criteria and guidelines for carrying them out. They are usually applied to describe technical, operational and productive tasks.

Certifications and Recognitions

GRI 307



Quality Foremost

In 2023, we were ISO 37001:2016 certified, which certifies us as an organization committed to implementing and maintaining an effective anti-bribery management system. This certification validates our efforts to prevent, detect and address bribery issues, reinforcing our dedication to ethics, integrity and transparency in all our operations and business interactions. Obtaining this certification is a significant milestone that demonstrates our ongoing commitment to creating a fair and responsible business environment, promoting trust among our employees, partners and stakeholders.

Maintenance of the ISO 9001, ISO 14001 and ISO 45001 certification seals was carried out, ensuring that the practices and processes of organizations in Curitiba, Cristalândia and Nova Olinda continue to comply with international standards of quality, environmental management and occupational health and safety. These audits ensure continuous excellence and improvement in the operations of these organizations.

Future Commitments

Donation Plan

The CGNBE 2023 Donation Plan was signed in 2024, during the preparation of this report. Therefore, it will be implemented with the aim of strengthening the relationship between the company and the communities impacted by energy complexes. This commitment aims to support priority social and environmental projects, promoting a positive relationship and mitigating social risks.

Complex Morrinhos:

1. School Coração de Jesus - Borda da Mata:

The school, which also serves as the headquarters of the Associação da Comunidade de Fundo e Fecho de Pasto de Borda da Mata, will receive a donation to renovate the building. This project will allow for computer courses and the creation of a community library, benefiting children, young people and adults from neighboring communities.

Complex Tanque Novo:

2. Milk Cooling Tank for Small Rural Producers - Caldeiras and Adjacencies:

The project to donate a milk cooling tank, with a capacity of 2000 liters, will directly benefit 100 rural families. This initiative promotes the solidarity economy and prevents rural exodus.



GRI 413



Launch of the ESG Committee

In 2024, we will take a significant step in our journey towards sustainability with the launch of the ESG (Environmental, Social and Governance) Committee. This committee will be responsible for aligning our actions with best market practices, ensuring that our activities contribute positively to the environment, society and corporate governance. With well-defined lines of action, the ESG Committee's donation plan aims to support initiatives that promote the sustainability and well-being of the communities where we operate, strengthening our commitment to social responsibility and transparency.

ESG Indicator Management Software

To ensure the efficiency and effectiveness of our ESG initiatives, in 2024 we will implement ESG indicator control software. This system will allow the monitoring of nine strategic indicators, taken from the Materiality Matrix, divided equally among the environmental, social and governance dimensions.

These indicators will be fundamental to our ESG strategy, providing a clear and objective view of our performance and facilitating informed decision-making. With this software, we will be able to track our progress in real time, identify areas in need of improvement, and ensure we are aligned with our long-term sustainability goals.

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Sustainability Report

