ENGIE Brasil Energia S.A.

2025 CDP Corporate Questionnaire 2025

Word version

Important: this export excludes unanswered questions
This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.
Read full terms of disclosure

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09/15/2025, 07:55 pm

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C1. Introduction

(1.1) In which language are you submitting your response?

Select from:

☑ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

☑ BRL

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

☑ Publicly traded organization

(1.3.3) Description of organization

ENGIE Brasil Energia (EBE) is one of the largest private companies in Brazil's energy sector, with more than 26 years of operations in the country. With a market capitalization of R$29 billion, the company operates in electricity generation, commercialization, and transmission, and holds a stake in Transportadora Associada de Gás (TAG), a leading natural gas transportation company. The company stands out in the generation of 100% renewable energy in Brazil, with its own installed capacity of around 11.2 GW, distributed over 115 plants. In 2023, the divestment of its last coal-fired facility — the Pampa Sul Thermoelectric Plant — reaffirmed the company's commitment to sustainability and decarbonization. This milestone is aligned with the ENGIE Group's global purpose of accelerating the transition to a carbon-neutral economy and advancing climate commitments across the entire value chain, as part of its Journey for the Climate. At COP 2024, ENGIE Brasil Energia was honored with the Guardians for the Climate award by the UN Global Compact — Brazil Network, for its Supplier Decarbonization Program, which engages the company's supply chain in adopting science-based greenhouse gas emission reduction targets. With regard to emissions reduction and carbon footprint management, the company maintains rigorous controls and continuously monitors its operations to minimize environmental impacts. EBE also supports other organizations on their decarbonization journeys, offering solutions such as power purchase agreements with guarantees of origin, renewable energy certificates, and carbon credits. Water security is also central to EBE's strategy, given the predominance of hydroelectric generation in its portfolio. The company integrates water resources into its energy matrix, adheres to strict standards on water quality and use, and invests in new technologies and methodologies for efficiency — contributing to the conservation and sustainable management of water resources. Sustainability is a core pillar guiding all of ENGIE Brasil Energia's activities. In

2024, the company was included for the 20th consecutive year in B3's Corporate Sustainability Index (ISE), became part of the Dow Jones Best-in-Class Emerging Markets Index, and was recognized in S&P Global's Sustainability Yearbook as one of the six leading electric utilities worldwide in sustainability. Additionally, it ranked 21st in the Global 100 index, published by the Canadian research and media company Corporate Knights, which highlights the world's most sustainable corporations. These achievements reaffirm ENGIE Brasil Energia's unwavering commitment to transparency, environmental stewardship, and robust governance. The company continues to lead the transition toward a more sustainable and resilient future, balancing strong economic performance with a lasting positive impact on the environment and society.
[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

(1.4.1) End date of reporting year

12/31/2024

(1.4.2) Alignment of this reporting period with your financial reporting period

Select from:
☑ Yes

(1.4.3) Indicate if you are providing emissions data for past reporting years

Select from:
☑ Yes

(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

Select from:
☑ 3 years

(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

Select from:
☑ 3 years

(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

Select from:

☑ 2 years

[Fixed row]

(1.4.1) What is your organization's annual revenue for the reporting period?

11218635000

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☑ Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

BREGIEDBS001

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

BREGIEACNOR9 (B3 shares); US29286U1079 (NY shares)

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

EGIEY (ADR negociadas na Bolsa de NY): 29286U107

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

EGIEY (ADRs)

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

EGIE3 (B3 shares)

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

BREGIEDBS027

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

BREGIEDBS035

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

BREGIEDBS043

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

BREGIEDBS076

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

BREGIEDBS084

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

BREGIEDBS092

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

BREGIEDBS0A5

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

BREGIEDBS0B3

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

BREGIEDBS0C1

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

BREGIEDBS0D9

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

BREGIEDBS0E7

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

BREGIEDBS0F4

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

BREGIEDBS0G2

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

BREGIEDBS0H0

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

BREGIEDBS0I8

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

BREGIEDBS0K4

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

US29286U1079

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

EGIEY (ADRs traded on the NYSE): US29286U1079

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

EGIEY (ADRs traded on the NYSE): 29286U107

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

EGIE3 (shares traded on B3): EGIE3

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

EGIEY (ADRs traded on the NYSE): EGIEY
[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply
☑ Brazil

(1.16) In which part of the electric utilities value chain does your organization operate?

Electric utilities value chain
☑ Electricity generation
☑ Transmission

(1.16.1) For your electricity generation activities, provide details of your nameplate capacity and electricity generation specifics for each technology employed.

Coal - Hard

(1.16.1.1) Own or control operations which use this power generation source

Select from:
☑ No

(1.16.1.5) Comment

N/A

Lignite

(1.16.1.1) Own or control operations which use this power generation source

Select from:
☑ No

(1.16.1.5) Comment

N/A

Oil

(1.16.1.1) Own or control operations which use this power generation source

Select from:
☑ No

(1.16.1.5) Comment

N/A

Gas

(1.16.1.1) Own or control operations which use this power generation source

Select from:
☑ No

(1.16.1.5) Comment

N/A

Sustainable biomass

(1.16.1.1) Own or control operations which use this power generation source

Select from:
☑ Yes

(1.16.1.2) Nameplate capacity (MW)

105

(1.16.1.3) Gross electricity generation (GWh)

380.8

(1.16.1.4) Net electricity generation (GWh)

269

(1.16.1.5) Comment

Sugar cane

Other biomass

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☑ No

(1.16.1.5) Comment

N/A

Waste (non-biomass)

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☑ No

(1.16.1.5) Comment

N/A

Nuclear

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☑ No

(1.16.1.5) Comment

N/A

Fossil-fuel plants fitted with carbon capture and storage

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☑ No

(1.16.1.5) Comment

N/A

Geothermal

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☑ No

(1.16.1.5) Comment

N/A

Hydropower

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☑ Yes

(1.16.1.2) Nameplate capacity (MW)

8166.2

(1.16.1.3) Gross electricity generation (GWh)

24388.3

(1.16.1.4) Net electricity generation (GWh)

24127.4

(1.16.1.5) Comment

Generation in hydroelectric power plants and small hydroelectric power plants. \\n\\nThe reported value does not take into account the percentage of equity interest in the Estreito Hydroelectric Plant (UHET), Itá Hydroelectric Plant (UHIT), and Machadinho Hydroelectric Plant (UHMA), which are plants that ENGIE Brasil Energia does not have operational control over. In other words, the reported value considers the total generation from all hydro assets.

Wind

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☑ Yes

(1.16.1.2) Nameplate capacity (MW)

1260

(1.16.1.3) Gross electricity generation (GWh)

5119.4

(1.16.1.4) Net electricity generation (GWh)

5050.1

(1.16.1.5) Comment

Wind power plant generation

Solar

(1.16.1.1) Own or control operations which use this power generation source

Select from:
☑ Yes

(1.16.1.2) Nameplate capacity (MW)

800

(1.16.1.3) Gross electricity generation (GWh)

1154.6

(1.16.1.4) Net electricity generation (GWh)

1144.5

(1.16.1.5) Comment

Solar power plant generation

Marine

(1.16.1.1) Own or control operations which use this power generation source

Select from:
☑ No

(1.16.1.5) Comment

N/A

Other renewable

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☑ No

(1.16.1.5) Comment

N/A

Other non-renewable

(1.16.1.1) Own or control operations which use this power generation source

Select from:
☑ No

(1.16.1.5) Comment

N/A

Total

(1.16.1.2) Nameplate capacity (MW)

10331.2

(1.16.1.3) Gross electricity generation (GWh)

31043.1

(1.16.1.4) Net electricity generation (GWh)

30591

(1.16.1.5) Comment

Total energy generation from all sources.
[Fixed row]

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

☑ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

☑ Upstream value chain

☑ Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

☑ Tier 2 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

☑ Tier 3 suppliers

(1.24.7) Description of mapping process and coverage

Engie has structured processes for mapping its value chain, covering both the upstream and downstream stages. Regarding suppliers, the company recognizes the importance of strengthening sustainability practices throughout the value chain. Since the process of contracting 100% of direct suppliers, the registration procedure allows for the collection of compliance information on various fronts (including environmental), and this information is updated periodically by the company. In addition, in 2024, one of Engie's main initiatives was to apply an ESG survey to suppliers, using a digital platform (Arcgis) to collect data on environmental, social and governance policies and practices. The company also published the Code of Conduct for Supplier Relations, which adapts the Group's guidelines to guide ethical standards and ensure compliance in business relations. In addition, Engie has adopted a Procurement Policy that defines commitments and expectations for suppliers, aligning them with the company's principles of ethics and compliance. Supplier management is supported by regular training for employees and buyers, ensuring the application of ESG requirements. In 2024, the company maintained relations with 3,800 suppliers and registered 2,063 new ones, all of whom underwent ethical analysis, with some being assessed in more detail in aspects such as environmental risks and human rights. The mapping includes Tier 1 and Tier 2 suppliers. [Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

(1.24.1.1) Plastics mapping

Select from:

☑ Yes, we have mapped or are currently in the process of mapping plastics in our value chain

(1.24.1.2) Value chain stages covered in mapping

Select all that apply

☑ End-of-life management

(1.24.1.4) End-of-life management pathways mapped

Select all that apply

☑ Recycling

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

3

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Engie's short-term horizon, which covers 0 to 3 years, is linked to the company's strategic and financial planning through immediate goals and actions aimed at achieving performance objectives and adapting to rapid changes in the market. During this period, Engie focuses on executing initiatives that are essential to achieving short-term results, including meeting targets for reducing greenhouse gas (GHG) emissions and issues related to water security. In addition, the annual variable remuneration policy for executives and senior managers is aligned with these objectives, encouraging the delivery of tangible and measurable results.

Medium-term

(2.1.1) From (years)

4

(2.1.3) To (years)

6

(2.1.4) How this time horizon is linked to strategic and/or financial planning

In the medium-term horizon, which covers the period from 4 to 6 years, Engie aligns its strategic and financial planning with the execution of plans that support the energy transition and sustainable expansion. During this period, the company focuses on strengthening its installed renewable energy capacity and significantly reducing the GHG emissions associated with energy production. This horizon is characterized by the materialization of medium-sized projects and the implementation of innovative technologies that support the company's decarbonization agenda. In addition, Engie also plans and invests in programs that increase the resilience of its operations and supply chains, with a view to effectively adapting to regulatory issues and stakeholder expectations. The investment decisions and projects developed during this period are guided by strategic objectives, such as diversifying the energy portfolio. This time horizon also includes commitments associated with water and biodiversity.

Long-term

(2.1.1) From (years)

7

(2.1.2) Is your long-term time horizon open ended?

Select from:

☑ No

(2.1.3) To (years)

21

(2.1.4) How this time horizon is linked to strategic and/or financial planning

The long-term horizon, which extends from 7 to 21 years, is integrated into Engie's strategic and financial planning through the company's future vision for the global energy transition and long-term sustainability. Over this period, Engie is committed to achieving ambitious targets, such as the continued reduction of its carbon emissions and the significant increase in renewable energy capacity, on a trajectory in which the main objective is to achieve carbon neutrality by 2045. For biodiversity and water, the time horizon is linked with the carbon strategy but also to the Global biodiversity framework timeline. This horizon encompasses the creation of a resilient and sustainable infrastructure, which implies significant investments in innovation, research and the development of new clean technologies. In addition, the company seeks to positively impact its entire value chain, encouraging sustainable practices among its suppliers and customers, in line with global commitments to mitigate climate change. Through long-term planning, Engie is preparing to anticipate and influence global trends in energy and sustainability, with a focus on the energy transition and the creation of lasting value for its stakeholders.
[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: ☑ Yes	*Select from:* ☑ Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☑ Yes	*Select from:* ☑ Both risks and opportunities	*Select from:* ☑ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

☑ Tier 2 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ More than once a year

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

☑ Local

☑ Sub-national

☑ National

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ EcoVadis

☑ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD

☑ TNFD – Taskforce on Nature-related Financial Disclosures

☑ WRI Aqueduct

Enterprise Risk Management
☑ COSO Enterprise Risk Management Framework
☑ Enterprise Risk Management

International methodologies and standards
☑ ISO 14001 Environmental Management Standard

Databases
☑ Nation-specific databases, tools, or standards
☑ Regional government databases

Other
☑ Desk-based research
☑ Internal company methods
☑ Jurisdictional/landscape assessment
☑ Partner and stakeholder consultation/analysis
☑ Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical
☑ Drought
☑ Landslide
☑ Wildfires
☑ Heat waves
☑ Heavy precipitation (rain, hail, snow/ice)
☑ Flood (coastal, fluvial, pluvial, ground water)

Chronic physical
☑ Heat stress
☑ Change in land-use
☑ Precipitation or hydrological variability
☑ Water availability at a basin/catchment level

☑ Changing wind patterns
☑ Temperature variability
☑ Increased ecosystem vulnerability
☑ Increased levels of environmental pollutants in freshwater bodies

Policy
☑ Carbon pricing mechanisms
☑ Changes to national legislation
☑ Regulation of discharge quality/volumes
☑ Limited or lack of river basin management
☑ Changes to international law and bilateral agreements
☑ Statutory water withdrawal limits/changes to water allocation
☑ Introduction of regulatory standards for previously unregulated contaminants

Market
☑ Availability and/or increased cost of raw materials
☑ Changing customer behavior
☑ Uncertainty in the market signals

Reputation
☑ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)
☑ Stakeholder conflicts concerning water resources at a basin/catchment level

Technology
☑ Dependency on water-intensive energy sources
☑ Data access/availability or monitoring systems
☑ Transition to lower emissions technology and products

Liability
☑ Exposure to litigation
☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ NGOs
☑ Customers
☑ Employees
☑ Investors
☑ Suppliers
☑ Regulators
☑ Local communities
☑ Other water users at the basin/catchment level

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ Yes

(2.2.2.16) Further details of process

Engie Brasil Energia seeks to identify, assess and robustly manage environmental dependencies, impacts, risks and opportunities throughout its direct operations and value chain. This commitment is aligned with the Engie Group's guidelines, using recognized methodologies such as COSO ERM and ISO 31000. The process involves various levels of management, including the Board of Directors, Audit Committee, Executive Board and the Corporate Risk Management Forum. To meet the challenges posed by climate change and other environmental issues, Engie has established a comprehensive, cross-cutting risk assessment methodology. This methodology integrates climate risk assessment as a mandatory component in the broader Enterprise Risk Management (ERM) process. The identification and assessment of environmental dependencies, impacts, risks and opportunities are carried out by the GRC (Governance, Risks and Internal Controls) in conjunction with the Environmental Management at least once a year. In addition, Engie has a comprehensive Corporate Social Responsibility (CSR) analysis for investment decisions, ensuring that new investments are aligned with sustainability policies and objectives. The analysis covers aspects related to the environment, such as GHG emissions and biodiversity. Also in relation to biodiversity, since 2023, the company is restructuring the Biodiversity Matrix Program. Covering short, medium, and long terms, this program seeks to identify dependencies and impacts of its operations, as well as opportunities to contribute to the recovery of biomes. The analyses are carried out during the development, implementation, and operational phases, including direct operations and suppliers. The company also maps the vulnerability of its assets and critical suppliers to the risk of water stress using the definitions in the Aqueduct Water Risk Atlas. This analysis, initially focused on assets, is now also being carried out for 65 suppliers. In 2025 and in the coming years, the assessment will be improved and will include a larger number of suppliers. Another initiative associated with the mapping of environmental dependencies, impacts and risks posed by suppliers is the annual Due Diligence process, characterized by an ethical investigation to detect violations of legal requirements and/or conduct considered unethical in terms of safety, health, the environment, human rights, etc. Suppliers are also invited to respond annually to an ESG questionnaire which deals with issues of climate, biodiversity, water pollution, and waste. Engie is also dedicated to mapping other links in its value chain, such as the local community, holding meetings to identify and assess the environmental dependencies and impacts associated with its operations. The Connection Program, for example, includes public visits to the plants and by the local community, schools, public authorities, and the academic and scientific community. With regard to customers, Engie invests in advertising campaigns to publicize the green products it has in its portfolio, such as carbon credits and I-RECs. Every year, during the “Inside Engie Brasil Energia” public meeting, different stakeholders, including customers, can bring up ESG-related topics for discussion.

Row 2

(2.2.2.1) Environmental issue

Select all that apply

☑ Plastics

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Impacts

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ End of life management

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

☑ Local

(2.2.2.12) Tools and methods used

Enterprise Risk Management

☑ Internal company methods

Other

☑ Materiality assessment

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ Employees

☑ Suppliers

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.16) Further details of process

Engie Brasil Energia seeks to identify, assess and robustly manage environmental dependencies, impacts, risks and opportunities throughout its direct operations and value chain. This commitment is aligned with the Engie Group's guidelines, using recognized methodologies such as COSO ERM and ISO 31000. The process involves various levels of management, including the Board of Directors, Audit Committee, Executive Board and the Corporate Risk Management Forum. To meet the challenges posed by climate change and other environmental issues, Engie has established a comprehensive, cross-cutting risk assessment methodology. The identification and assessment of environmental dependencies, impacts, risks and opportunities are carried out by the GRC (Governance, Risks and Internal Controls) in conjunction with the Environmental Management at least once a year. In addition, Engie has a comprehensive Corporate Social Responsibility (CSR) analysis for investment decisions, ensuring that new investments are aligned with sustainability policies and objectives. The analysis covers aspects related to the environment, such as GHG emissions and biodiversity. Proper waste management is a key process for environmental preservation and supports the prevention of various risks and impacts, such as soil and water source contamination. All ENGIE Brasil Energia units have a Solid Waste Management Plan, aligned with their activities and in compliance with the Company's Sustainable Management Policy and the Brazilian National Solid Waste Policy (Law No. 12,305/2010). The methodology adopted prioritizes the elimination or maximum reduction of waste generation. Only when this is not possible, the next steps—reused, recycled, treated, and properly disposed of—are followed, in that order. The control and traceability of waste generation, storage, segregation, and final destination are carried out digitally through specific software, which also enables supplier documentation management for approval purposes, ensuring that waste transportation and final disposal are conducted by qualified companies. The Company monitors performance indicators monthly and evaluates waste generation, destination, and material recovery parameters. In 2024, ENGIE Brasil Energia set a target to recover an average of 57% of its waste and achieved a recovery rate of 75% by the end of the year. This target includes plastics, which, although accounting for less than 1% of the total waste generated, are closely monitored by the company. Currently, all plastic waste is responsibly managed and 100% monitored, with 86% sent for recycling, 11% for co-processing, and 3% to landfill. Proper waste disposal is a priority for ENGIE, and the total waste volume—including plastics—is verified annually by an independent third party, as detailed in the company's sustainability report.
[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:
☑ Yes

(2.2.7.2) Description of how interconnections are assessed

Engie assesses the interconnections between environmental dependencies, impacts, risks, and opportunities for the effective and sustainable management of its businesses. The company adopts an integrated approach to identifying and managing these interconnections, ensuring the mapping of synergies and possible trade-offs in its strategies and operations. This integrated risk management approach is based on recognized standards such as COSO ERM and ISO 31000. This process

not only identifies risks and opportunities in isolation, but also assesses how they interact and influence each other. For example, dependence on hydroelectric sources for energy generation is assessed in conjunction with the risks of water scarcity, climate change, and opportunities to diversify into other renewable sources. The company also uses scenario analysis to understand how different environmental factors can interact and impact its operations over time. This includes assessing the interconnections between transition risks (such as carbon policies) and physical risks (such as extreme weather events), and how they can influence investment opportunities in renewable energies. Another analysis carried out is CSR, which adopts a matrix approach covering all dimensions of social and environmental responsibility. This matrix makes it possible to identify synergies and trade-offs between different factors, such as the reduction of GHG emissions, the protection of biodiversity and the sustainable use of water. In this way, the company can align investments and operations with sustainability objectives, minimizing negative impacts and maximizing environmental and social benefits. Examples of the interconnections assessed are: (1) Water dependence and climate risks: Engie assesses how dependence on water resources for energy generation is interconnected with climate change risks, such as prolonged droughts. This drives the diversification of its energy matrix to include more wind and solar power. (2) Biodiversity impacts and restoration opportunities: The construction of new renewable energy facilities is assessed for its impact on local biodiversity. Projects take measures to mitigate impacts and seize opportunities to contribute positively to biodiversity conservation. (3) Transition risks and carbon market opportunities: Engie analyzes how carbon policies (transition risks) connect with opportunities in the market for carbon credits and renewable energy certificates. This allows the company to align its operations with emission reduction targets and explore new sources of revenue.
[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

☑ Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☑ Direct operations

☑ Upstream value chain

(2.3.3) Types of priority locations identified

Sensitive locations

☑ Areas important for biodiversity

☑ Areas of limited water availability, flooding, and/or poor quality of water

Locations with substantive dependencies, impacts, risks, and/or opportunities

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to biodiversity

(2.3.4) Description of process to identify priority locations

ENGIE adopts a structured approach to identifying priority sites across its direct operations and upstream value chain, with a particular focus on environmentally sensitive areas and locations with significant dependencies, impacts, risks, and opportunities. This process leverages geolocation tools and data to ensure precise and detailed analysis. It includes a sensitivity assessment that prioritizes areas based on key environmental criteria such as water availability, flood and landslide risk, and the potential operational impacts on local natural resources. To support this analysis, ENGIE annually applies the WRI Aqueduct tool to assess exposure to water stress, and the AdaptaBrasil platform — developed by Brazil's Ministry of Science, Technology and Innovation (MCTI) — which provides risk indices and indicators for the impacts of climate change across Brazil. These tools generate high-resolution maps and relevant inputs for climate and environmental risk assessments. This process is continually evolving. As part of its proactive risk management strategy, ENGIE is currently expanding geospatial mapping to 65 key suppliers, strengthening its ability to manage environmental risks more effectively across the supply chain. Biodiversity is also a strategic priority. In 2024, ENGIE restructured its Biodiversity Matrix Program to accelerate actions that generate a net positive impact on nature. Aligned with the ENGIE Group's global commitments, the program seeks to understand both the dependencies and impacts of company operations on biodiversity, while identifying opportunities to contribute to the restoration and conservation of the biomes in which it operates. The Biodiversity Matrix incorporates the five domains defined by the Taskforce on Nature-related Financial Disclosures (TNFD), enabling ENGIE to address material conservation challenges across Brazil's diverse ecosystems. By taking a long-term view — spanning short-, medium-, and long-term horizons — ENGIE ensures that its environmental risk management remains dynamic, robust, and aligned with the preservation of biodiversity and the sustainable use of natural resources.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☑ Yes, we will be disclosing the list/geospatial map of priority locations

(2.3.6) Provide a list and/or spatial map of priority locations

2.3 Supplier mapping_Climate and Nature.pdf
[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ EBITDA

(2.4.3) Change to indicator

Select from:

☑ % decrease

(2.4.4) % change to indicator

Select from:

☑ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☑ Frequency of effect occurring

☑ Likelihood of effect occurring

(2.4.7) Application of definition

Engie defines a substantial impact on its business based on significant financial or strategic deviations from the medium-term plan (MTP) baseline scenario. To identify an effect of this class, the company evaluates deviations that represent a variation of 5% or more in accumulated EBITDA or Current Operating Revenue in relation to the base scenario. Impacts are quantified financially whenever possible, considering the magnitude of the effect in terms of percentage of EBITDA. Risks are assessed not only on the basis of financial impact, but also non-financial effects and the likelihood of occurrence. The prioritization of identified risks is therefore defined by each entity that makes up the Group, and the main risks are evaluated in forums at Group level to identify those that could have a substantial impact on Engie. The definition of a substantial effect takes into account several factors, such as the proportion of business units affected, the size of the effect on these units,

the organization's dependence on these units and the potential for concern from shareholders or customers. Risk assessments consider the financial impact and CO2 emissions, and are integrated into the PMP exercise to ensure that the financial and CO2 trajectories are aligned with the established objectives. Sensitivity scenarios are conducted to provide a percentage confidence interval on these trajectories. These criteria are reviewed regularly to ensure that the definition of substantive impacts is aligned with current conditions and the company's needs. The frequency of reviewing and updating the criteria is an integral part of the risk management process, ensuring that substantive effects are properly identified and managed over time.

Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ EBITDA

(2.4.3) Change to indicator

Select from:

☑ % increase

(2.4.4) % change to indicator

Select from:

☑ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☑ Likelihood of effect occurring

(2.4.7) Application of definition

Engie defines a substantial impact on its business based on significant financial or strategic deviations from the medium-term plan (MTP) baseline scenario. To identify an effect of this class, the company evaluates deviations that represent a variation of 5% or more in accumulated EBITDA or Current Operating Revenue in relation to the base scenario. Impacts are quantified financially whenever possible, considering the magnitude of the effect in terms of percentage of EBITDA. In addition, not only financial impacts are considered, but also non-financial effects and the likelihood of occurrence. The prioritization of identified risks is therefore defined by each entity, and the main risks are assessed across the group to identify those that could have a substantial impact on the Engie Group. For opportunities, Engie applies a similar process. The company identifies substantial opportunities by evaluating possible positive deviations that represent a variation of 5% or more of cumulative EBITDA or Current Operating Revenue in relation to the PMP base scenario. These deviations are quantified financially whenever possible, taking into account the magnitude of the effect in terms of percentage of EBITDA. In addition to the financial impact, non-financial effects and the likelihood of occurrence are assessed. The prioritization of the opportunities identified is defined by each entity, and the main opportunities are evaluated across the group to identify those that can provide a substantial impact for the Engie Group. The definition of a significant opportunity takes into account several factors, such as the proportion of business units that could be impacted (scalability), the size of the effect on these units, the organization's dependence on these units and the potential benefit for shareholders or customers. Opportunity assessments consider the financial impact as well as potential CO2 emission reductions and are integrated into the MTP exercise to ensure that the financial and CO2 trajectories are aligned with the established objectives. Sensitivity scenarios are conducted to provide a percentage confidence interval on these trajectories. The criteria are reviewed regularly to ensure that the definition of substantial opportunities is aligned with current conditions and the company's needs.
[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:
☑ Yes, we identify and classify our potential water pollutants

(2.5.2) How potential water pollutants are identified and classified

Engie Brasil Energia's activities are legally compliant, as attested by the competent environmental agencies, based on the environmental licensing process, in which environmental monitoring and control conditions are implemented. As such, the company has programs and actions in place at its plants to minimize the impact of pollutants on water bodies. The company complies with the conditions, standards, and guidelines for managing the discharge of effluents as established in CONAMA Resolution 430/11. All hydroelectric generation is ISO14001 certified (Environmental Management). The company monitors oil and grease at its hydroelectric plants in order to identify possible equipment failures and increase water safety. Contamination of water bodies by oils and greases causes invaluable environmental damage, so monitoring and preventing contamination by this pollutant is essential. In 2024, the consolidated monitoring results classified the water quality of the reservoirs as "Excellent" or "Good" in general, according to the methodology established by the São Paulo State Environmental Company for the Water Quality Index.
[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

☑ Oil

(2.5.1.2) Description of water pollutant and potential impacts

Engie Brasil Energia minimizes the adverse impacts of water pollutants such as oil through a rigorous risk identification and management process. Oil, which can be released in the event of accidental leaks in substations or power plant hydraulic systems, has the potential to contaminate bodies of water, affecting both aquatic ecosystems and human health. To mitigate these risks, Engie implements specific procedures, such as the use of water and oil separator boxes, containment barriers, and continuous monitoring systems. In addition, all the plants have Emergency Response Plans (ERP) adapted to the local reality, which include regular team training and oil spill containment simulations. These plans are constantly reviewed and updated to reflect best practices and ensure an effective response in the event of incidents. The success of these procedures is measured through specific indicators, such as the absence of records of oil contamination in the monitored water bodies and the effectiveness of the simulated responses during emergency training. Engie also carries out periodic Biochemical Oxygen Demand (BOD) and Chemical Oxygen Demand (COD) analyses upstream and downstream of its hydroelectric plants to ensure that the water quality parameters remain within the limits established for the class of water body.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

☑ Upstream value chain

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Water recycling

☑ Beyond compliance with regulatory requirements

☑ Reduction or phase out of hazardous substances
☑ Implementation of integrated solid waste management systems
☑ Requirement for suppliers to comply with regulatory requirements
☑ Industrial and chemical accidents prevention, preparedness, and response
☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements
☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience
☑ Other, please specify :Lectures given to suppliers with the aim of raising awareness about water resource management.

(2.5.1.5) Please explain

Water pollutant mitigation at Engie is carried out through initiatives/procedures for accident prevention, preparedness and response. They include regular training for local teams, equipping them with skills and knowledge to deal effectively with emergencies. As for effluent treatment, it is carried out in compliance with current regulations, ensuring that discharge levels are within the limits permitted by law. One of ENGIE's measures of success is achieving “Excellent” and “Good” results in the monitoring campaigns carried out. In addition, Engie carries out regular assessments of critical infrastructure and storage conditions, checking for possible leaks, spills, pipe problems and other factors that could compromise the resilience of operations. Engie also has developed Emergency Response Plans for each asset, considering the environmental aspects of its activities associated with the risks of accidents or incidents with a potential impact on water resources. The emergency response plan is periodically tested through emergency simulations, where a critical analysis of the simulation is carried out, a report with the results is generated, identifying opportunities for improvement and non-conformities. The insights are recorded in action plans in the SE SUITE System for correction and improvement of the emergency response service. Engie also engages its suppliers, raising awareness about reducing water pollution and consumption.
[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

☑ Yes, both in direct operations and upstream/downstream value chain

Water

(3.1.1) Environmental risks identified

Select from:

☑ Yes, both in direct operations and upstream/downstream value chain

Plastics

(3.1.1) Environmental risks identified

Select from:

☑ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☑ Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

Engie Brasil Energia, guided by its Sustainable Management Policy and in accordance with the National Solid Waste Policy (Law No. 12,305/2010), carries out waste management that complies with strict criteria and guidelines applicable to all its units. This management aims, mainly, to eliminate or reduce waste generation as much as possible. When this is not possible, the priority becomes reuse, recycling, treatment and proper final disposal. All of Engie Brasil Energia's business units have a Solid Waste Management Plan compatible with their activities, duly updated and in accordance with current legislation. The waste is stored in appropriate places, segregated according to its physical state, level of hazard and chemical incompatibility, ensuring full compliance with legislation and good environmental practices. In addition, the company uses specific software for the control and traceability of waste management processes, providing compliance and standardization. The performance indicators related to waste are regularly monitored through monthly reports, evaluating parameters for the generation, destination and recovery of materials. Specifically in relation to plastic waste, Engie Brasil Energia does not identify material risks associated with this type of waste in its direct operations or in its value chain (upstream/downstream), because in addition to being in full compliance with current environmental legislation and adopting the best waste management practices, the nature of Engie Brasil Energia's operations, Focused on the generation, commercialization, transmission of electricity and transportation of natural gas, it does not involve industrial processes that generate a significant amount of plastic waste. In 2024, plastic accounted for 0.01% of all waste disposed of.
[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:
☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Market
☑ Other market risk, please specify :Increased competition in the renewable sector with lower-cost technologies and/or better operational capacity.

(3.1.1.4) Value chain stage where the risk occurs

Select from:
☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Brazil

(3.1.1.9) Organization-specific description of risk

The transition to a low-carbon economy implies the need for technological development and changes in the regulatory framework of the energy sector. New technologies or new models of energy generation may emerge and/or expand in the Brazilian market, such as Distributed Generation. This new model may present greater market competitiveness, due to the lower cost due to the existence of subsidies. In 2024, subsidies for distributed generation in Brazil were estimated at around R$71 billion. As a result, Engie Brasil Energia's business model, which does not include distributed generation, may lose market share and, consequently, reduce its revenue. In this context, the risk refers to Engie Brasil Energia's loss of market due to the expansion of Distributed Generation in Brazil.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Decreased revenues due to reduced demand for products and services

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

☑ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Very likely

(3.1.1.14) Magnitude

Select from:

☑ Medium-high

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The increase in competition in the energy sector due to the lower cost of Distributed Generation (due to the existence of subsidies) may reduce the revenue of Engie Brasil Energia (it operates only with centralized generation). The reduction in this revenue may directly impact the cash flow and the financial balance of the organization.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

65260000

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

86012360

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

113817654

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

132005642

(3.1.1.25) Explanation of financial effect figure

The reported value corresponds to the estimated revenue loss of Engie Brasil Energia based on the percentages of the Generation Scaling Factor (GSF), a hydrological risk indicator that assesses the relationship between the volume of energy generated by hydroelectric plants and the physical guarantee of these plants. The data is projected for the scenario of distributed generation (DG) expansion in Brazil between 2025 and 2030. The formula for calculating the revenue loss (Y) is: Y = GSF x Market Price x Number of hours in the month For the calculation, only the market losses of Engie Brasil Energia's hydroelectric plants, one of the company's main sources of generation and profit, were considered. Plants that underwent renegotiation were not included, as the GSF does not impact these operations. Calculation components: The GSF is calculated as follows: GSF=B/A where: A: Projection of hydro generation in the National Interconnected System

(SIN), taking into account the Energy Reallocation Mechanism (MRE),according to the rules of the Electric Energy Trading Chamber (CCEE).It considers factors such as thermal dispatch, load projection, wind generation, micro and mini distributed generation (MMGD),and model rounds; B: Projection of the assured energy in the SIN by the plants. The GSF calculation, considering the expansion of DGs, was done monthly and by type of asset, resulting in an average value of 86%.The Market Price refers to the average value of energy in R$/MWh, which varies monthly and by asset. The average projected value for the horizon is R$ 155.00/MWh. The average number of hours in the month is equivalent to 720. Result: In the short term, the financial impact (Y) is around a minimum of R$65 million and a maximum of R$86 million. In the medium term, the financial impact (Y) is around a minimum of R$ 114 million and a maximum of R$132 million. The results indicate, therefore, that Engie may face significant financial losses both in the short and medium term, with projected losses ranging from R$65 million to R$132 million, depending on hydrological conditions, DG expansion, and increased DG competitiveness (lower energy prices due to subsidies). As distributed generation expands in the market, ENGIE Brasil Energia may lose market share, as it operates only in centralized generation. This impact is particularly relevant for the company, considering that its hydroelectric plants represent one of the main sources of revenue generation.

(3.1.1.26) Primary response to risk

Engagement

☑ Engage with regulators/policy makers

(3.1.1.27) Cost of response to risk

28360

(3.1.1.28) Explanation of cost calculation

The cost is estimated. It considers the average time per year spent by Engie Brasil Energia employees preparing materials and holding internal meetings, as well as travelling to deal with this issue and studies involved. Assumptions: A: Average number of hours dedicated to this issue per week: 2h; B: Average hourly rate: R$ 45.00/hour; C: Fixed cost: R$ 2,000/year; D: Average number of trips per year: 2; E: Average numbers of employees involved in this task: 2; F: Average cost for studies: R$ 15,000; H: Number of weeks per year: 52. Calculation: (i) Costs related to materials preparation and meetings: A x H x B x E = R$9,360 (ii) Costs related do trips: C x D = R$ 4,000 (iii) Costs related to studies: F = R$ 15,000 Total cost = (i) + (ii) + (iii) = R$ 9,360 + R$ 4,000 + R$ 15,000 = R$ 28,360.

(3.1.1.29) Description of response

Situation: The transition to a low-carbon economy in Brazil is being accelerated by new energy generation models, such as Distributed Generation (DG), which received subsidies estimated at R$ 71 billion in 2024. This has created a scenario in which DG's competitiveness could negatively impact Engie Brasil Energia's business model, which does not include DG in its matrix. Task: Engie needed to mitigate the potential impact of this DG expansion to protect its market position and revenues by promoting fairer and more balanced regulation. Action: The company has taken a proactive approach, participating in industry associations to advocate for its interests. The company has conducted detailed studies on the economic impacts of DG subsidies, highlighting how they distort prices and affect the sustainability of the sector. In addition, the company organized trips and meetings with stakeholders, such as regulators and legislators, presenting studies that demonstrate the impact of subsidies on energy tariffs and the increase in costs for most consumers. To raise public awareness and regulators, Engie has also

produced external communication materials explaining the risks and disadvantages of this model. Results: EBE's work contributed to broaden the regulatory debate on DG, influencing discussions on fairer and more balanced policies for the energy market. This has, in part, been supporting the mitigation of the negative impacts of DG subsidies on the company's business model.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☑ Other chronic physical risk, please specify :Changes in precipitation patterns and extreme variability in weather patterns.

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Brazil

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ Uruguay

(3.1.1.9) Organization-specific description of risk

ENGIE Brasil Energia is vulnerable to hydrological risks, considering that 67% of its owned installed capacity comes from hydroelectric power plants. Most of these plants are exposed to water scarcity events, which are expected to occur more frequently than observed in recent decades. One of the main consequences of such events is a reduction in energy production, leading to financial losses. Since 2013, Brazil has been facing adverse hydrological conditions for hydroelectric generation due to low precipitation frequency in key water use areas. Despite the integration and expansion of renewable sources -wind and solar power plants - and the increased availability of thermal power plants, hydroelectric plants still supply, on average, 50% of Brazil's electricity demand, indicating a strong dependence on water resources for energy generation. Risk 2 refers to a hydroelectric asset located in the Uruguay River basin. In addition to having one of the largest installed capacities in the company's portfolio, the asset has been identified as materially exposed to water scarcity risk, classified as highly critical under the climate scenarios evaluated (SSP2-4.5, SSP4-7.0, and SSP5-8.5), across short, medium, and long-term horizons. For the baseline, the financial impact estimate was based on the year 2021, which presented unfavorable hydrological conditions for the asset and recorded the worst Generation Scaling Factor (GSF) in the historical series of the past 90 years.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Decreased revenues due to reduced production capacity

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Very likely

(3.1.1.14) Magnitude

Select from:

☑ Medium-high

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The decrease in reservoir levels during drought periods reduces the generation capacity of hydroelectric plants, resulting in lower revenue and negatively impacting the company's financial indicators. In Brazil, revenue from hydroelectric generation depends primarily on the MRE (Hydrological Risk Sharing Mechanism), a financial mechanism that distributes hydrological risks among hydroelectric plants. The bonus or risk is shared among all plants participating in this mechanism (all large hydroelectric plants and some small hydro plants), meaning that the individual production of a plant is not significant for its revenue—rather, it is the total production of all hydro plants that matters. However, this risk-sharing mechanism involves a financial cost for each plant: the TEO (Energy Optimization Tariff). The TEO represents the financial compensation related to the energy exchanged within the MRE and is based on an individual analysis of each plant. If a plant receives more allocated energy than it actually generates, it must pay a tariff; otherwise, it receives a payment.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

2

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

2000000000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

990000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

1700000000

(3.1.1.25) Explanation of financial effect figure

The worst hydrological conditions in Brazil's history occurred in 2021, which was the year chosen to assess the financial impact of water scarcity on ENGIE Brasil Energia's hydroelectric plant with the highest installed capacity. This plant is located in the Uruguay River Basin. That period resulted in the lowest historical generation under the Energy Reallocation Mechanism (MRE), leading to reduced revenue for the plants and marking a year of low generation for the asset selected in the analysis. It is important to highlight that the revenue impact from the MRE is significantly greater than the cost of the Energy Optimization Tariff (TEO), which is why global water scarcity has a stronger influence on hydroelectric plants. The financial impact of water scarcity on the evaluated asset was R$ 249 million in 2021. The financial impact estimate across different scenarios and time horizons considered the projected occurrence of extreme climate events under those scenarios and

the fixed financial impact value calculated for a single event. The projection of the number of events was obtained from the Climate Scale tool, which was used for risk modeling. The calculation of the financial impact from water scarcity events takes into account the number of events and the average impact value (R$): 2030: Minimum value in 2030: V(min) = 3 × R$ 249 million = R$ 747.3 million Maximum value in 2030: V(max) = 8 × R$ 249 million = R$ 1.9 billion 2050: Minimum value in 2050: V(min) = 4 × R$ 249 million = R$ 996.4 million Maximum value in 2050: V(max) = 7 × R$ 249 million = R$ 1.74 billion

(3.1.1.26) Primary response to risk

Diversification

☑ Other diversification, please specify :Portfolio diversification

(3.1.1.27) Cost of response to risk

8499000000

(3.1.1.28) Explanation of cost calculation

The cost of responding to risk is primarily related to ENGIE Brasil Energia's investment in the construction of renewable energy assets and transmission lines. This is a calculated value and is publicly disclosed through the Company's communication channels, such as the 2024 Sustainability Report. By 2027, ENGIE plans to invest R$ 2.8 billion in diversifying its renewable energy generation portfolio, with 78% in 2025 (R$ 2 billion),13% in 2026 (R$ 0.4 billion),and 9% in 2027 (R$ 0.2 billion). Also, R$5.7 billion in expanding transmission lines, with 36% in 2025 (R$ 2 billion), 30% in 2026 (R$ 1.7 billion), and 34% in 2027 (R$ 2 billion). Engie also invests in water resource management programs, such as the Spring Protection and Conservation Program, the Environmental and Socio-Patrimonial Monitoring Program, among others. However, the financial value of these initiatives is not significant compared to the cost of asset construction and is therefore not included in the reported data.

(3.1.1.29) Description of response

Situation: With 67% of its own installed capacity coming from hydroelectric plants, ENGIE faces significant risk due to hydrological variability, especially with the increasingly frequent occurrence of droughts in recent years. The worst hydrological conditions on record occurred in 2021, resulting in substantial financial losses. Task: To mitigate the impact of droughts, ENGIE has identified the need to diversify its energy generation matrix and implement water conservation strategies across its operations. Action: The company has been heavily investing in the diversification of its portfolio, allocating resources to the construction of solar and wind farms and the expansion of transmission lines. Additionally, ENGIE developed the Spring Protection and Conservation Program, aimed at safeguarding water sources in the areas where its plants operate. Since 2010, the program has protected around 2,600 springs in partnership with local communities across six assets, through activities that include identifying springs, assessing environmental conditions, building protective infrastructure, and restoring surrounding forests, in collaboration with governments and NGOs. Result: ENGIE's diversification of its energy portfolio has strengthened the company's resilience to climate change, reducing its dependence on water resources. The conservation program has also had a positive impact on the preservation of water resources, benefiting both ENGIE's operations and local communities.
[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:

☑ Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.7) Explanation of financial figures

The disclosed risk is a transition risk expected to occur in 2025. For this reason, there are no financial impacts in the reporting year.

Water

(3.1.2.1) Financial metric

Select from:
☑ Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:
☑ Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:
☑ Less than 1%

(3.1.2.7) Explanation of financial figures

According to the Energy Research Company (EPE), energy generation from hydraulic sources remained nearly stable in 2024 with a slight reduction, which represented a 1% drop compared to 2023. The physical risk presented is expected to materialize in the long term. For this reason, there is no financial impact in the reporting year.
[Add row]

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

Row 1

(3.2.1) Country/Area & River basin

Brazil

☑ Other, please specify :Rio Uruguai river basin

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 26-50%

(3.2.8) % organization's annual electricity generation that could be affected by these facilities

Select from:

☑ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 11-20%

(3.2.11) Please explain

In 2024, ENGIE Brasil Energia conducted a comprehensive assessment of all its operational assets to identify facilities with substantive water-related dependencies, impacts, risks, and opportunities. Based on the SSP5-8.5 scenario, one hydroelectric plant was identified as having significant exposure to water scarcity due to its reliance on consistent water availability for power generation. The other 12 hydropower plants have also been assessed, and their results and analyses are under review in 2025. In 2024, ENGIE Brasil Energia was able to quantify the percentage of the organization's total global revenue that may be affected by water stress risk for one of the three hydroelectric plants located in the Rio Uruguai river basin. The amount represents 18% of the company's total global revenue and 16% of its annual electricity generation that could be affected.
[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations	Comment
	Select from: ☑ No	*In 2024, Engie was not subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations.*

[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:
☑ No, and we do not anticipate being regulated in the next three years

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental opportunities identified
Climate change	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized
Water	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

☑ Other markets opportunity, please specify :Expansion of market share in the transmission sector

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Brazil

(3.6.1.8) Organization specific description

The increasing demand for electricity, driven by climate change, is fueling the growth of transmission projects. With rising temperatures, power grids need to be expanded and modernized to ensure a reliable energy supply and to support quality-of-life conditions that are also linked to the population's adaptive capacity. New transmission projects connect renewable energy sources to urban centers, meeting the growing electricity demand in a resilient and low-carbon way. With the full energization of the Gavião Real System in Pará, completed in July 2024, ENGIE began operating more than 2,700 kilometers of transmission lines and seven proprietary substations across different regions. Gralha Azul spans 909 km and crosses 24 municipalities in Paraná. Novo Estado extends 1,800 km and passes through 23 municipalities in the states of Tocantins and Pará. The Gavião Real Transmission System is located in the state of Pará. In 2024, construction began on the Asa Branca Transmission System, awarded in Auction 01/2023, 1,000 kilometers of transmission lines in the states of Bahia, Minas Gerais and Espírito Santo, along with the expansion of 5 associated substations. Additionally, Engie won Lot 1 in ANEEL Transmission Auction 02/2024 (now named the Graúna Transmission System) which will add another 780 kilometers of transmission lines in the states of Santa Catarina, Paraná, Minas Gerais, São Paulo and Espírito Santo, as well as two new substations.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased value of fixed assets

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

☑ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☑ Medium-high

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

In the reporting year, ENGIE Brasil Energia operated renewable energy generation assets and two transmission lines (Gralha Azul and Novo Estado). Additionally, in 2024, the company completed the full energization of the Gavião Real system in Pará, which is operated in an integrated manner with the Novo Estado System in the state of Tocantins. The contracted Annual Permitted Revenue (RAP) amounts to R$323,9 million for Gralha Azul, R$439,6 million for Novo Estado and R$7,4 million for Gavião Real. Aiming to expand its portfolio, the company signed a concession contract in 2023 for the Asa Branca project, which will play an important role in the distribution of renewable energy generated by wind and solar farms in the Northeast Region. The contracted Annual Permitted Revenue (RAP) amounts to R$249.3 million. In 2024, the company won Lot 1 in Auction 2/2024 for the implementation of the Graúna System. The project includes 780 kilometers of transmission lines, comprising six new transmission lines, two substations, and one new sectioning, in addition to the operation of existing lines and substations. The contracted Annual Permitted Revenue (RAP) amounts to R$252.2 million.

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

ENGIE's transmission line expansion, aligned with the growing energy demand, represents an opportunity to increase ENGIE Brasil Energia's revenue. The increase in transmitted volumes and the enhanced capacity to serve new clients will have a positive impact on the company's financial results, contributing to the strengthening of its market position.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

1292125822.36

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

360847016.43

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

541270524.64

(3.6.1.23) Explanation of financial effect figures

The financial impact estimate considered the projected data for transmission line expansion in Brazil presented in the Ten-Year Energy Plan 2032 (PDE 2032), published by the Energy Research Company (EPE). It was assumed that revenue growth in the transmission segment is directly linked to the expansion of transmission projects, with ENGIE Brasil Energia's current market share in the segment remaining constant. The 2024 figure reflects actual results, while projections for the years 2025 to 2050 were made based on different scenarios (Net Zero and NDC). The analysis included a Net Present Value (NPV) calculation to understand the present value of the financial impact over this period. 2024: Value: R$1,292 million (actual) Corresponds to the Annual Permitted Revenue (RAP) generated in 2024 by operational transmission systems (Gralha Azul, Novo Estado, Gavião Real, Grauna and Asa Branca) 2025 to 2050: Revenue gain estimated using: NPV = (Brazil's projected transmission line km) × (ENGIE's market share) × (Revenue/km of line) Where: Brazil's projected transmission line km (provided by EPE, varies annually) ENGIE Brasil Energia's market share (2024: 2.6%) Revenue/km of line (2024: R$280,348 /km) For 2050 the NPV calculated in the Net Zero scenario is equivalent to R$541.3 million and NDCs scenario is R$360.8 million. It is understood that under the Net Zero scenario, transmission line expansion will be greater than under the NDC scenario due to trends in electrification and the broader expansion of renewables. Thus, the assumption is that projected growth for transmission lines in the Net Zero scenario is 50% higher than in the Declared Policies scenario. Accordingly, the minimum financial impact aligns with the NDC scenario, representing the lowest level of transition, while the maximum value is associated with the Net Zero scenario, representing the highest level of transition.

(3.6.1.24) Cost to realize opportunity

5700000000

(3.6.1.25) Explanation of cost calculation

The cost of realizing the opportunity is related to the implementation cost of a new transmission system. Between 2025 and 2027, ENGIE Brasil Energia plans to invest approximately R$5.7 billion in the expansion of its transmission lines, distributed as follows: 36% in 2025 (R$2.0 billion) 30% in 2026 (R$1.7 billion) 34% in 2027 (R$1.9 billion) The investment amounts for the following years are currently under evaluation.

(3.6.1.26) Strategy to realize opportunity

Situation: ENGIE Brasil Energia's role in the transmission segment has been gaining relevance as part of its strategy to diversify its asset portfolio and invest in infrastructure for renewable energy distribution, contributing to a secure and accessible energy transition. Task: Engie has been actively involved in the planning and execution of transmission projects. In 2023, it completed the energization of the Gralha Azul project in Paraná and the Novo Estado project in the states of Tocantins and Pará. In 2024, it finalized the full energization of the Gavião Real System, also located in Pará. Currently, Engie is implementing a major project awarded in the June 2023 auction (the Asa Branca Transmission System) which spans 3 states: Bahia, Minas Gerais and Espírito Santo. In parallel, Engie won Lot 1 in Auction 2/2024 for the Graúna System implementation, a project that includes 780 kilometers of transmission lines, six new transmission lines, two substations, and one new sectioning. Action: Between 2025 and 2027, Engie plans to invest approximately R$5.7 billion to expand its transmission lines, distributed as follows: 36% in 2025 (R$2.0 billion); 30% in 2026 (R$1.7 billion); 34% in 2027 (R$1.9 billion). Values for the following years are still under evaluation. To ensure excellence in the execution of its transmission projects, ENGIE has established an Energy Transmission Forum, composed of multidisciplinary teams, responsible for analyzing and

proposing solutions to challenges related to the development and implementation of new initiatives in this segment. Result: By the end of 2024, ENGIE Brasil Energia operated more than 2,700 kilometers of transmission lines and six associated substations across different regions of Brazil. In 2024, it completed the full energization of the Gavião Real System in Pará, operated in an integrated manner with the Novo Estado System in Tocantins. In addition to these, Engie operates the Gralha Azul System in Paraná. In the 2024 cumulative results, Gralha Azul and Novo Estado achieved a total availability rate of 99.99%, higher than the 99.95% recorded in 2023. The Asa Branca Transmission System will ensure a strategic position for the distribution of renewable energy generated in the Northeast, destined for the Southeast and Midwest regions, and will span almost 1,000 kilometers. The Graúna System will cross 47 municipalities in the states of Santa Catarina, Paraná, Minas Gerais, São Paulo, and Espírito Santo.

Water

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp3

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☑ Reduced water usage and consumption

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Brazil

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

☑ Other, please specify :Apodi-Mossoró River

(3.6.1.8) Organization specific description

ENGIE Brasil Energia has installed assets in various regions of Brazil. Currently, none of these assets are located in areas classified as water-stressed, according to the WRI Aqueduct tool. However, in the past, one of the company's solar ventures operated in a region considered vulnerable to this type of risk. The main uses of water in solar assets include panel cleaning, human consumption and use in administrative facilities and cafeterias. As part of its strategy for adaptation and efficient use of natural resources, ENGIE Brasil Energia is developing a pilot project for a semi-autonomous robot to perform dry cleaning of photovoltaic solar panels. The current cleaning solution is manual, requires a significant number of labor hours, and consumes a high volume of water — on average, 1 liter per panel. Therefore, the project will lead to a reduction in water consumption by the asset and, consequently, lower indirect costs related to water acquisition and labor. The project was planned in 2024 and began in April 2025 at one of the company's assets, with expectations for future implementation at other ENGIE solar plants, such as the one located in the Apodi-Mossoró River Basin.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced indirect (operating) costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☑ Medium-low

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The opportunity is related to reducing operational costs by replacing manual solar panel cleaning, which requires water, with a semi-autonomous robot system that performs dry cleaning. With the implementation of the project, it is expected that costs associated with water consumption for this specific purpose will be eliminated,

along with a reduction in labor costs, generating direct financial gains. This is a pilot project with an estimated duration of two years. During this period, no complementary water-based cleaning is anticipated, although this possibility is being monitored and will be reassessed throughout the project and after its completion. If the solution proves successful, there is potential for replication at other ENGIE solar plants, which could amplify the positive impacts on the company's financial performance and cash flows in the medium and long term.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

780213.6

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

818272.8

(3.6.1.23) Explanation of financial effect figures

The financial impact is related to the savings generated by eliminating the need to purchase water previously used for cleaning photovoltaic solar panels, as well as reducing labor costs. With the implementation of the project, cleaning will be performed dry, using a semi-autonomous robot. For analysis purposes, an average duration of two years was considered for the pilot project, during which 100% of the solar panels will be cleaned twice, exclusively using the new system, without water. Average water consumption during the period at the selected solar asset: Average water consumption per panel × Number of panels Average water consumption per panel: 1 L/panel Number of panels: 317,160 Therefore: Average consumption = 1 L/panel × 317,160 panels = 317,160 liters Avoided cost = average consumption × cost of water and labor Water and labor costs vary: Minimum = R$1.23/L Maximum = R$1.29/L Avoided cost for two cleanings during the pilot project: Minimum: 317,160 liters × R$1.23/L × 2 = R$780,213.60 Maximum: 317,160 liters × R$1.29/L × 2 = R$818,272.80

(3.6.1.24) Cost to realize opportunity

761184

(3.6.1.25) Explanation of cost calculation

The implementation cost of the opportunity was estimated based on the average price of cleaning performed by the robot, as provided by the company contracted for the service, and the total number of installed solar modules. For calculation purposes, it was assumed that each module will be cleaned twice during the execution of the pilot project (2 years), reflecting the strategy of testing the equipment's efficiency under real operating conditions. Thus: Panel cleaning cost = average cleaning

cost per module × number of modules × number of cleanings, where: Average cleaning cost per module: R$1.20/module Number of modules: 317,160 Number of cleanings: 2 Therefore: Panel cleaning cost = R$1.20/module × 317,160 modules × 2 = R$761,184.00

(3.6.1.26) Strategy to realize opportunity

Situation: ENGIE Brasil Energia has solar assets distributed across different regions of Brazil. Although none of these assets are currently located in water-stressed areas, according to the WRI Aqueduct tool, one of the company's solar ventures previously operated in a region vulnerable to this risk. Among the main uses of water in solar assets is the cleaning of photovoltaic panels, which is currently performed manually, requiring a high volume of water and significant operational effort. As a reference, each panel consumes, on average, 1 liter of water per cleaning. Task: The organization identified an opportunity to reduce water consumption and operational costs associated with solar panel cleaning by implementing a more efficient and sustainable solution. The goal was to test a viable alternative that eliminates water use, contributing to climate adaptation, resource optimization, and reduced operational expenses. Action: In response to this need, a pilot project was developed and launched in April 2025, with an expected duration of two years, to test the use of a semi-autonomous robot capable of dry-cleaning solar panels. The project was initially implemented at one ENGIE plant, with potential for replication at others, such as the one located in the Apodi-Mossoró River Basin. During the pilot period, two cleanings per module are planned, totaling the cleaning of 317,160 modules exclusively using the new system. The implementation cost was estimated at R$761,184.00, based on an average cost of R$1.20 per module per cleaning. Results: By eliminating the need for water in panel cleaning, the project results in direct savings on water acquisition and labor costs. The avoided cost is estimated between R$780,213.60 and R$818,272.80 over the course of the pilot project, considering two cleanings per module. Beyond financial savings, the project contributes to more efficient water use and represents progress in the company's climate adaptation strategies. If the pilot proves successful, there is potential for scalability to other solar plants within the group, increasing both economic and environmental benefits in the medium and long term.
[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:
☑ Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

770924564.42

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☑ 1-10%

(3.6.2.4) Explanation of financial figures

This opportunity (R$770 Mi) is associated with the annual revenue (RAP) in 2024 from the operational transmission systems (Gralha Azul, Novo Estado, and Gavião Real). The amout corresponds to: 42% Gralha Azul (R$323.9 Mi); 57% Novo Estado (R$439.6 Mi); 1% Gavião Real (R$7.3 Mi).

Water

(3.6.2.1) Financial metric

Select from:

☑ OPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

761184

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☑ 1-10%

(3.6.2.4) Explanation of financial figures

The reported amount refers to the implementation of a pilot project to realize the opportunity. The implementation cost of the opportunity was estimated based on the average price of cleaning performed by the robot, as informed by the company contracted for this service, and the total number of installed solar modules. For calculation purposes, it was considered that each module will be cleaned twice over the course of the pilot project (that will last 2 years), reflecting the strategy of testing the equipment's efficiency under real operating conditions. Therefore: Cost of panel cleaning = average cleaning cost per module × number of modules × number of cleanings, where: Average cleaning cost per module: R$1.20/module Number of modules: 317,160 Number of cleanings: 2 Thus: Cost of panel cleaning = R$1.20/module × 317,160 modules × 2 = R$761,184.00.
[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☑ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☑ More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☑ Executive directors or equivalent

☑ Non-executive directors or equivalent

☑ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☑ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

Engie Brasil Energia presents corporate guidelines related to Diversity, Gender Equity and Inclusion (DEI). These pillars aim to increase diversity in teams, promoting an inclusive work environment that respects and values individual differences, as well as guaranteeing equal opportunities for all employees. To achieve these objectives, Engie has established a Policy based on nine pillars, ranging from respect for differences to the implementation of specific measures to ensure compliance with the DEI commitments. In addition, Engie has a Policy on the Appointment of Directors, Officers and Committee Members, which is a key instrument for decision-making at senior management level and new version to the Policy was published in 2024 and has been approved through the Minutes of the 259th RCA

of June 4, 2024.This policy ensures that the composition of the Board of Directors, its Committees and the Executive Board is aligned with the best governance practices. The nomination process takes into account important criteria such as the complementarity of skills, the availability of time to carry out the duties and diversity, promoting a management that reflects the company's values.

(4.1.6) Attach the policy (optional)

4.1 EN-PO-GE-EBE-0016.pdf
[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ President
☑ Board chair
☑ General Counsel
☑ Board-level committee
☑ Chief Executive Officer (CEO)
☑ Chief Sustainability Officer (CSO)

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:
☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply
☑ Other policy applicable to the board, please specify :Engie's Policy for Sustainable Management

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:
☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply
☑ Reviewing and guiding annual budgets
☑ Overseeing and guiding scenario analysis
☑ Overseeing the setting of corporate targets
☑ Monitoring progress towards corporate targets
☑ Approving corporate policies and/or commitments
☑ Overseeing and guiding the development of a business strategy
☑ Overseeing and guiding acquisitions, mergers, and divestitures
☑ Monitoring supplier compliance with organizational requirements
☑ Monitoring compliance with corporate policies and/or commitments
☑ Reviewing and guiding innovation/R&D priorities
☑ Approving and/or overseeing employee incentives
☑ Overseeing and guiding major capital expenditures
☑ Monitoring the implementation of the business strategy
☑ Monitoring the implementation of a climate transition plan

☑ Overseeing and guiding the development of a climate transition plan

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

At Engie, climate change is fully integrated into the company's governance mechanisms. The Board of Directors approves corporate policies and commitments related to climate change, ensuring alignment with strategic objectives. It also annually reviews and approves the Corporate Risk and Opportunity Matrix, which includes risks related to climate, water, and biodiversity. The annual budget is evaluated with a climate lens, reflecting the importance of considering dependencies, impacts, risks, opportunities, and potential climate trajectories across all operations. Scenario analysis is used to prepare the company for a range of possible climate futures. Accordingly, the definition of corporate climate goals is aligned with the scenarios developed internally, supporting the ongoing review of innovation and R&D priorities. The implementation of the business strategy is regularly monitored, with particular attention to the company's climate transition plan. The Climate and Nature Notebook 2024 — the company's first publication in this format — consolidates long-standing and recent initiatives to contextualize Engie's activities over time and present the information that underpins our Journeys for Nature and Climate, operationalizing the Climate Transition Plan. Monitoring efforts ensure that actions remain consistent with climate commitments. Acquisitions, mergers, and divestments are guided by climate considerations, as is supplier compliance with organizational requirements. Progress toward corporate targets is continuously tracked, with incentive mechanisms in place to encourage employee engagement in achieving these goals. Sustainability topics are addressed in all meetings of the Sustainability Committee, which reports directly to the Board of Directors, ensuring that climate-related issues are considered in all Board-level discussions.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ President

☑ Board chair

☑ General Counsel

☑ Board-level committee

☑ Chief Executive Officer (CEO)

☑ Chief Sustainability Officer (CSO)

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Other policy applicable to the board, please specify :Engie's Policy for Sustainable Management

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding annual budgets

☑ Overseeing and guiding scenario analysis

☑ Overseeing the setting of corporate targets

☑ Approving corporate policies and/or commitments

☑ Overseeing and guiding public policy engagement

☑ Overseeing and guiding the development of a business strategy

☑ Overseeing and guiding acquisitions, mergers, and divestitures

☑ Monitoring supplier compliance with organizational requirements

☑ Monitoring compliance with corporate policies and/or commitments

☑ Overseeing and guiding the development of a climate transition plan

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

☑ Reviewing and guiding innovation/R&D priorities

☑ Approving and/or overseeing employee incentives

☑ Overseeing and guiding major capital expenditures

☑ Monitoring the implementation of the business strategy

☑ Monitoring the implementation of a climate transition plan

(4.1.2.7) Please explain

Similar to the climate approach, the Board of Directors approves corporate policies and commitments related to water management, ensuring that they are aligned with the company's strategic objectives. The annual budget is reviewed and oriented to include water considerations, reflecting the importance of addressing the dependencies, impacts, risks and opportunities associated with water security in all operations, especially considering the organization's hydroelectric plants. Scenario analysis is conducted to ensure that the company is prepared to face various situations related to water availability and quality. The implementation of the business strategy is monitored periodically, with special attention to water management plans and the location of assets. The supervision of acquisitions, mergers and divestments also includes an assessment of water impacts, as well as suppliers' compliance with environmental requirements, which include proper water management. At ENGIE Brasil Energia, the vulnerability of assets to the risk of water stress is identified using the definitions in the Aqueduct Water Risk Atlas — a tool generated by the World Resources Institute (WRI) and adopted globally in 189 countries to assess water stress, drought and flood risks. The analysis is performed annually and, in 2024, it verified that none of the assets are located in regions classified as water-stressed. Sustainability topics, including water-related

issues, are addressed in all meetings of the Sustainability Committee, which reports directly to the Board of Directors, ensuring that these matters are considered in all Board-level discussions.

Biodiversity

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ President
☑ Board chair
☑ General Counsel
☑ Board-level committee
☑ Chief Executive Officer (CEO)
☑ Chief Sustainability Officer (CSO)

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Other policy applicable to the board, please specify :Engie's Policy for Sustainable Management

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding annual budgets
☑ Overseeing and guiding scenario analysis
☑ Overseeing and guiding major capital expenditures
☑ Monitoring the implementation of the business strategy

☑ Approving corporate policies and/or commitments
☑ Reviewing and guiding innovation/R&D priorities
☑ Approving and/or overseeing employee incentives
☑ Monitoring supplier compliance with organizational requirements
☑ Monitoring compliance with corporate policies and/or commitments
☑ Overseeing and guiding the development of a climate transition plan
☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
☑ Monitoring the implementation of a climate transition plan
☑ Overseeing and guiding the development of a business strategy
☑ Overseeing and guiding acquisitions, mergers, and divestitures

(4.1.2.7) Please explain

For Engie, the preservation of biodiversity is also a priority integrated into the company's governance mechanisms. As with the approach to climate change and water security, the Board of Directors approves corporate policies and commitments related to biodiversity, ensuring that they are aligned with the company's strategic objectives. The annual budget includes the related demands, reflecting the importance of addressing the dependencies, impacts, risks and opportunities associated with environmental preservation in all operations. The implementation of the business strategy is monitored periodically, with special attention to scenario analyses and biodiversity preservation plans, with a view to ensuring compliance with environmental commitments. Therefore, the supervision of acquisitions, mergers and divestments includes the assessment of impacts on biodiversity, as well as the compliance of suppliers with the company's environmental preservation requirements. In 2024, Engie joined the Net Zero Ambition Movement from the Global Compact and the Brazilian Business Commitment to Biodiversity by CEBDS, which includes concrete commitments and goals for environmental preservation. Sustainability topics, including biodiversity-related issues, are addressed in all meetings of the Sustainability Committee, which reports directly to the Board of Directors, ensuring that these matters are considered in all Board-level discussions.
[Fixed row]

(4.2) Does your organization’s board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:
☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply
☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues
☑ Integrating knowledge of environmental issues into board nominating process
☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience
☑ Executive-level experience in a role focused on environmental issues
☑ Management-level experience in a role focused on environmental issues
☑ Experience in an organization that is exposed to environmental-scrutiny and is going through a sustainability transition

Water

(4.2.1) Board-level competency on this environmental issue

Select from:
☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply
☑ Consulting regularly with an internal, permanent, subject-expert working group
☑ Engaging regularly with external stakeholders and experts on environmental issues
☑ Integrating knowledge of environmental issues into board nominating process
☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience
☑ Executive-level experience in a role focused on environmental issues

☑ Management-level experience in a role focused on environmental issues
☑ Experience in an organization that is exposed to environmental-scrutiny and is going through a sustainability transition

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level
☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

Strategy and financial planning

☑ Developing a business strategy which considers environmental issues

☑ Implementing a climate transition plan

☑ Implementing the business strategy related to environmental issues

☑ Managing annual budgets related to environmental issues

☑ Managing major capital and/or operational expenditures relating to environmental issues

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

Engie's CEO is responsible for managing the company's climate issues. His responsibilities include implementing the company's strategy with climate issues in mind, incorporating considerations about the company's climate transition plan (which is currently being drawn up), and ensuring that decisions are in line with the planned

budgets. This alignment of the company's positioning is essential for consolidating environmental performance, and is embodied in the company's Climate Journey. The CEO also monitors compliance with corporate policies and commitments, and participates in defining incentives related to environmental performance. The direct reporting line to the board ensures that climate issues are addressed effectively and strategically, with quarterly reporting. In November 2024, the Company was a participant in the United Nations Conference on Climate Change (COP29) where discussions focused especially on new joint climate finance targets and adaptation mechanisms. During the event, EBE was honored with an accolade from the UN Global Compact, recognizing it as a "Guardian for the Climate" due to its supplier decarbonization program.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

Strategy and financial planning

☑ Developing a business strategy which considers environmental issues

☑ Implementing a climate transition plan

☑ Implementing the business strategy related to environmental issues

☑ Managing annual budgets related to environmental issues

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Half-yearly

(4.3.1.6) Please explain

Engie's CEO oversees strategic initiatives to improve efficiency in the use of the company's water resources. Responsibilities include monitoring issues associated with dependencies, impacts, risks and opportunities related to water use, in order to ensure informed decisions regarding the company's use of this resource. As part of these decisions, the company is committed to reducing fresh water consumption by around 70% by 2030. In 2024, the total volume of water abstracted from sources was 3.2 thousand megaliters, a reduction of 12.2% on the previous year. Through direct reporting to the board, the CEO keeps the water conservation strategy integrated into the company's operations and strategic planning.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

Strategy and financial planning

☑ Developing a business strategy which considers environmental issues

☑ Implementing a climate transition plan

☑ Implementing the business strategy related to environmental issues
☑ Managing annual budgets related to environmental issues

Other
☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:
☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:
☑ Half-yearly

(4.3.1.6) Please explain

Engie's CEO also oversees the company's biodiversity issues in order to ensure that operations minimize negative impacts on ecosystems. Responsibilities include monitoring compliance with corporate environmental policies and ensuring that appropriate measures are taken to identify and protect sensitive areas, contributing to biodiversity conservation. In October 2024, for example, Engie was represented at the 16th United Nations Conference on Biological Diversity (COP16) held in Colombia with the slogan “Peace with Nature”.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level
☑ Chief Financial Officer (CFO)

(4.3.1.2) Environmental responsibilities of this position

Strategy and financial planning

☑ Managing annual budgets related to environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Developing a business strategy which considers environmental issues

☑ Managing acquisitions, mergers, and divestitures related to environmental issues

☑ Managing major capital and/or operational expenditures relating to environmental issues

☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Annually

(4.3.1.6) Please explain

The CFO works to integrate climate considerations into the company's financial strategy. His or her responsibilities include managing annual budgets related to environmental issues, implementing the corporate strategy with climate issues in mind, and managing acquisitions, mergers and divestments also in light of environmental issues. In addition, the CFO is responsible for managing significant capital and operating expenses, promoting innovation and the development of products or services with a low environmental impact. The CFO's actions ensure that the company's financial goals are aligned with its environmental commitments, reporting annually to the board on these matters. Between 2020 and 2024, more than R$ 12 million were spent on projects that directly or indirectly support energy efficiency and the reduction of greenhouse gas emissions.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Financial Officer (CFO)

(4.3.1.2) Environmental responsibilities of this position

Strategy and financial planning

☑ Developing a business strategy which considers environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Managing acquisitions, mergers, and divestitures related to environmental issues

☑ Managing annual budgets related to environmental issues

☑ Managing major capital and/or operational expenditures relating to environmental issues

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Annually

(4.3.1.6) Please explain

The CFO considers water conservation initiatives when allocating financial resources. Their responsibilities include managing annual budgets and capital and operating expenses that include actions aimed at water efficiency, in line with the company's strategies that consider sustainable water management. The CFO also oversees acquisitions and mergers that are related to reducing water impact.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Financial Officer (CFO)

(4.3.1.2) Environmental responsibilities of this position

Strategy and financial planning

☑ Developing a business strategy which considers environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Managing acquisitions, mergers, and divestitures related to environmental issues

☑ Managing annual budgets related to environmental issues

☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Annually

(4.3.1.6) Please explain

As with the Climate and Water themes, Engie's CFO plays a key role in integrating Biodiversity considerations into the company's financial strategy. His responsibilities include managing annual budgets and capital expenditure in line with biodiversity conservation strategy. The CFO also oversees acquisitions and mergers with a focus on minimizing impacts on biodiversity. With an annual report to the board, the CFO must ensure that the company's financial executions are in

line with its biodiversity commitments, reporting on financial opportunities connected to the issue or the need for budgetary interventions, with a view to contributing to sustainable environmental management.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

☑ Developing a climate transition plan

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

Engie Brasil Energia's CSO, in addition to supervising the dependencies, impacts, risks and opportunities related to climate change for the assets and the company as a whole, also works to engage the value chain on climate issues. The CSO identifies and assesses the position in relation to corporate environmental policies and commitments, as well as defining specific corporate environmental targets to mitigate climate change. In addition, it guides climate transition plans and the conduct of climate scenario analyses to ensure that the company is prepared to face the future challenges of climate change. The CSO reports directly to the board of directors more frequently than quarterly, ensuring that progress towards climate goals is monitored frequently and that strategic decisions are informed by climate considerations. In 2024, CSO continued coordinating the Sustainability Committee, a committee responsible for preparing biannual reports for submission to the Board of Directors, with the following as standard guidelines: a) the goals of the Sustainability Committee; and b) performance indicators in relation to the dictates of the Sustainability Management Policy and its sub-items of Governance, Quality, Environment and Climate Change, Health and Safety, Social Responsibility, Stakeholder Engagement and Asset Management.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

☑ Developing a climate transition plan

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

Engie Brasil Energia's CSO is responsible for overseeing environmental issues, including water management. This role includes managing the issue throughout the company's value chain. The CSO works to identify the alignment of practices with corporate policies and commitments for the conservation and efficient use of water, as well as defining specific environmental targets for water management. In addition, the CSO oversees the preparation of water management plans and conducts analyses of water-related scenarios, ensuring that the company is prepared to face challenges to the availability and quality of water resources. Reporting directly to the board of directors more frequently than quarterly, the CSO ensures that water governance is a strategic priority.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

Responsible for managing environmental issues, the CSO's work also covers Biodiversity. The CSO oversees the dependencies, impacts, risks and opportunities related to this issue in order to ensure that the actions, policies and commitments undertaken are duly aligned with the requirements of biodiversity protection, especially considering the impacts that hydroelectric and wind power plant assets can have on the surrounding ecosystem. Reporting directly to the board of directors on a more than quarterly basis, the CSO ensures that biodiversity is integrated into the company's agenda.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Risk committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Annually

(4.3.1.6) Please explain

Engie Brasil Energia's Risk Committee is responsible for assessing and managing the dependencies, impacts, risks and opportunities related to climate change, ensuring compliance with environmental policies and sustainability commitments. The committee uses trend analyses and climate scenarios to prepare the company for potential risks. In 2023, an updated version of the Business Risks and Opportunities Matrix was drawn up, following the Engie Group's methodology, based on ISO 31000 and COSO ERM. Climate risk, ranked among the top to be managed, requires a comprehensive, cross-cutting assessment. The management process, aligned with the Group's guidelines, involves Senior Management, the Audit Committee, the Corporate Risk Management Forum, the Governance, Risks and Internal Controls Management, the Environment and Climate Management and the Investor Relations Management, among other areas. Reporting annually to the board of directors, the Risk Committee integrates climate risk mitigation strategies into the company's strategic planning, adopting a proactive approach. In 2023, Engie began drawing up adaptation plans for each asset, assessing the risks, causes, consequences and financial impacts of climate change. In 2024, the cycle resulted in the consolidation of 11 main groups of risk (including Climate Change) on the basis of which 57 mitigatory plans are prepared and monitored quarterly.

Water

(4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Risk committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Annually

(4.3.1.6) Please explain

Engie's Risk Committee is responsible for assessing risks and opportunities related to the environment, including water resources. The committee also monitors compliance with corporate environmental policies and legislation, ensuring that the company is in line with its objectives and the regulations applicable to the sector. This committee reports directly to the board, providing a comprehensive overview of the environmental risks and opportunities facing the company. In 2024, an updated version of the Business Risks and Opportunities Matrix was drawn up, after conducting a new risk analysis cycle - which followed the methodology adopted by the Engie Group, based on ISO 31000 and COSO ERM. Under this methodology, 11 main groups of risks - with the potential to negatively impact the company's

financial results and reputation - were consolidated. As a result, 57 mitigation plans were generated, which are monitored quarterly by the committee. Among the risks related to the environment / climate change, excessive rainfall and flooding stand out.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Risk committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Annually

(4.3.1.6) Please explain

Engie's Risk Committee is responsible for assessing risks and opportunities related to the environment, including the issue of biodiversity. The committee also monitors compliance with corporate environmental policies and legislation, ensuring that the company is in line with its objectives and the regulations applicable to the

sector. This committee reports directly to the board, providing a comprehensive overview of the environmental risks and opportunities facing the company. In 2024, an updated version of the Business Risks and Opportunities Matrix was drawn up, after conducting a new risk analysis cycle - which followed the methodology adopted by the Engie Group, based on ISO 31000 and COSO ERM. Under this methodology, 11 main groups of risks - with the potential to negatively impact the company's financial results and reputation - were consolidated. As a result, 57 mitigation plans were generated, which are monitored quarterly by the committee. Therefore, its role is decisive in identifying and mitigating environmental risks, ensuring that the company makes informed and proactive decisions in relation to environmental management. Among the risks related to emerging risks mapped by the Company in 2024, damage to biodiversity is cited.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

Strategy and financial planning

☑ Developing a business strategy which considers environmental issues

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

Engie's Sustainability Committee oversees the issues of environmental dependencies, impacts, risks and opportunities related to climate change. This committee is also responsible for developing an organizational strategy that considers environmental issues and for managing priorities related to innovation and low environmental impact products or services, including research and development. Specific climate and ESG targets are set for the Sustainability Committee and monitored by the Board. Direct reporting to the board takes place on a quarterly basis. With this, the Committee ensures that strategic sustainability actions are aligned with corporate objectives and that they are implemented efficiently. The Sustainable Supplier Management Program was implemented in 2024, under the direct supervision of the Board of Directors, on the basis of reports from the Sustainability Committee. With a focus on the strategic engagement of this public, the Program began with three projects, betwem them the Supplier Decarbonization Project.

Water

(4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

Strategy and financial planning

☑ Developing a business strategy which considers environmental issues

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

Engie's Sustainability Committee oversees strategies to promote water efficiency. This committee also oversees opportunities and risks related to water use, ensuring that the company complies with its environmental policies and commitments. Engie is dedicated to identifying potential contributions to water conservation and develops initiatives to reduce its water footprint. Specific ESG targets are set for the Sustainability Committee, including water security, and these are monitored by the Board. The committee reports to the board on a quarterly basis, ensuring transparency and effectiveness in the implementation of these initiatives.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

Strategy and financial planning

☑ Developing a business strategy which considers environmental issues

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

Engie's Sustainability Committee assesses strategies for protecting and promoting biodiversity in the areas where the company operates. The committee manages the opportunities and risks related to the issue, ensuring that the company's operations are in line with environmental policies and corporate commitments. By promoting innovation and the development of sustainable practices, the committee ensures that the company makes a positive contribution to biodiversity conservation. Specific ESG targets, including biodiversity, are set for the Sustainability Committee and monitored by the Board. Direct reporting to the board takes place on a quarterly basis. With this, the Committee ensures that strategic sustainability actions are aligned with corporate objectives and that they are implemented efficiently.
[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

20

(4.5.3) Please explain

In 2023, 20% of the long-term variable compensation was linked to non-financial criteria, including ESG aspects. In 2024 and 2025, the target became even more ambitious, with ESG aspects making up 30% of the long-term variable compensation, with 20% linked to environmental issues and 10% to social issues. The focus of environmental issues is on reducing the carbon footprint and increasing the capacity for energy generation from renewable sources, which is also linked to the reduction of the water footprint.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

20

(4.5.3) Please explain

In 2023, 20% of the long-term variable compensation was linked to non-financial criteria, including ESG aspects. In 2024 and 2025, the target became even more ambitious, with ESG aspects making up 30% of the long-term variable compensation, with 20% linked to environmental issues and 10% to social issues. The focus of environmental issues is on reducing the carbon footprint and increasing the capacity for energy generation from renewable sources, which is also linked to the reduction of the water footprint.
[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Executive Officer (CEO)

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

☑ Shares

(4.5.1.3) Performance metrics

Targets

☑ Achievement of environmental targets

☑ Organization performance against an environmental sustainability index

Strategy and financial planning

☑ Board approval of climate transition plan

Emission reduction

☑ Implementation of an emissions reduction initiative

☑ Reduction in emissions intensity

Engagement

☑ Increased engagement with suppliers on environmental issues

☑ Increased engagement with customers on environmental issues

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

The compensation of the Executive Board, which includes the CEO, consists of a fixed annual portion and a variable portion. The short-term variable compensation is paid annually and is linked to the achievement of collective and individual objectives, as well as the Company's results. The long-term variable compensation is paid at the end of a three-year term and is linked to performance and corporate indicators. The Compensation Policy was reviewed in 2024 and establishes the composition of compensation aligned with market criteria, activity complexities, and the strategic objectives set by the Company. In 2023, 20% of the long-term variable compensation was linked to non-financial criteria, including ESG aspects. In 2024 and 2025, the target became even more ambitious, with ESG aspects making up 30% of the long-term variable compensation, with 20% linked to environmental issues and 10% to social issues. The focus of environmental issues is on reducing the carbon footprint and increasing the capacity for energy generation from renewable sources, which is also linked to the reduction of the water footprint.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

The variable remuneration associated with ESG aspects contributed to the achievement of the environmental commitments established by Engie Brasil Energia. Some 2024 Climate's highlights: - Obtaining the SET label certification; - Completion of Climate Change R&D; - Review of adaptation plans per asset; - Adherence to the Net Zero Ambition Movement - Global Compact. Aligned with the ENGIE Group's global goals of achieving carbon neutrality by 2045, ENGIE Brasil Energia has set intermediate targets for 2025 and 2030, in accordance with the Science Based Targets initiative (SBTi). These efforts resulted in a 61% reduction in total GHG emissions in 2024 compared to the previous year. The reduction was primarily due to the sale of the last coal-powered asset in the first half of 2023 – Pampa Sul Thermoelectric Plant. The initiatives adopted reflect the improved performance in indices that assess ESG aspects, such as CDP and Dow Jones. In 2024, ENGIE Brasil Energia achieved, for the second consecutive year, the "A-" rating in the Climate Change module of the CDP questionnaire. In addition, the Company received an A rating in the Water Security module, reported for the first time by ENGIE Brasil Energia, securing a place on the CDP "A List". In the Dow Jones, performance in the "General note" aspect increased to 85 (in 2023 was 77) and performance in the "Enviromental category" aspect increased to 85 (in 2023 was 78). By linking remuneration to 30% (20% environmental issues and 10% social issues), Engie Brasil Energia reinforces the company's commitment to its environmental goals and the climate transition, encouraging the adoption of practices that favor the reduction of emissions and the increase in renewable capacity, as well as fostering a corporate culture focused on sustainability throughout the value chain. Among the goals established by ENGIE Brasil Energia in its Journey for the Climate until 2030 are: -Targets for reducing greenhouse gas emissions intensity by 30% in 2025 and 56% in 2030 compared to 2021. Status in 2024: A reduction of 84%, both in the operational control approach and in the equity stake approach. -Engage 100% of suppliers responsible for at least 80% of Scope 3 emissions to set science-based targets by 2030. Status in 2024: 10%. -Have 100% of assets covered by climate adaptation plans by 2030. Status in 2024: 98%. -Increase renewable energy generation by 3.8 GW by 2030. Status in 2024: 11.2%.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Executive Officer (CEO)

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

☑ Shares

(4.5.1.3) Performance metrics

Targets

☑ Organization performance against an environmental sustainability index

Pollution

☑ Reduction of water pollution incidents

☑ Reduction/elimination of environmental incidents and/or environmental notices (notices of violation)

Engagement

☑ Increased engagement with suppliers on environmental issues

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

The compensation of the Executive Board, which includes the CEO, consists of a fixed annual portion and a variable portion. The short-term variable compensation is paid annually and is linked to the achievement of collective and individual objectives, as well as the Company's results. The long-term variable compensation is paid at the end of a three-year term and is linked to performance and corporate indicators. The Compensation Policy was reviewed in 2024 and establishes the composition of compensation aligned with market criteria, activity complexities, and the strategic objectives set by the Company. In 2023, 20% of the long-term variable compensation was linked to non-financial criteria, including ESG aspects. In 2024 and 2025, the target became even more ambitious, with ESG aspects making up 30% of the long-term variable compensation, with 20% linked to environmental issues and 10% to social issues. The focus of environmental issues is on reducing the carbon footprint and increasing the capacity for energy generation from renewable sources, which is also linked to the reduction of the water footprint.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*The variable remuneration associated with ESG aspects contributed to the achievement of the environmental commitments established by Engie Brasil Energia. Some 2024 Nature's highlights: * First CDP Water Report. * Adherence to the Brazilian Business Commitment to Biodiversity by CEBDS. * Development of the springs conservation initiative through "Water Planters" in Rio Grande do Norte. Aligned with the ENGIE Group's global goals of achieving carbon neutrality by 2045, ENGIE Brasil Energia has set intermediate targets for 2025 and 2030, in accordance with the Science Based Targets initiative (SBTi). These efforts resulted in a 61% reduction in total GHG emissions in 2024 compared to the previous year. The reduction was primarily due to the sale of the last coal-powered asset in the first half of 2023 – Pampa Sul Thermoelectric Plant. The initiatives adopted reflect the improved performance in indices that assess ESG aspects, such as CDP and Dow Jones. In 2024, ENGIE Brasil Energia achieved, for the second consecutive year, the "A-" rating in the Climate Change module of the CDP questionnaire. In addition, the Company received an A rating in the Water Security module, reported for the first time by ENGIE Brasil Energia, securing a place on the CDP "A List". In the Dow Jones, performance in the "General note" aspect increased to 85 (in 2023 was 77) and performance in the "Enviromental category" aspect increased to 85 (in 2023 was 78). By linking remuneration to 30% (20% environmental issues and 10% social issues), Engie Brasil Energia reinforces the company's commitment to its environmental goals and the climate transition, encouraging the adoption of practices that favor the reduction of emissions and the increase in renewable capacity, as well as fostering a corporate culture focused on sustainability throughout the value chain.*
[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: ☑ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(4.6.1.4) Explain the coverage

The Engie Group's Environmental Policy is a broad and strategic response to environmental challenges, with a strong focus on climate change and the protection of biodiversity. Engie's commitment goes beyond reducing its own greenhouse gas (GHG) emissions; it also includes supporting customers and suppliers to reduce their emissions by offering solutions in line with sustainability. As well as promoting sustainable practices internally, Engie extends its positive impact to its entire value chain. This includes the goal of engaging with 100% of its preferred suppliers (except energy), encouraging certification or alignment with Science Based Targets (SBT). The company also seeks to integrate sustainable water management into the services provided to customers and encourages suppliers with water challenges to develop action plans. The company's policy emphasizes transparency and regular communication of environmental performance, ensuring that all stakeholders are well informed. The approach adopted combines all relevant environmental issues to avoid side effects, using tools such as Life Cycle Assessment (LCA) to understand the full impact of its operations and products. The current Sustainable Management Policy (approved in 2024) is universally applicable to all operations, assets, and employees, both direct and contracted, of the Company and its controlled entities. The Policy is endorsed by the Board of Directors.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to a circular economy strategy

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to take environmental action beyond regulatory compliance

☑ Commitment to stakeholder engagement and capacity building on environmental issues

Climate-specific commitments

☑ Commitment to net-zero emissions

☑ Commitment to not funding climate-denial or lobbying against climate regulations

Water-specific commitments

☑ Commitment to control/reduce/eliminate water pollution

☑ Commitment to reduce water consumption volumes

☑ Commitment to reduce water withdrawal volumes

☑ Commitment to safely managed WASH in local communities

☑ Commitment to water stewardship and/or collective action

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with the Paris Agreement

☑ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

EN-PO-GE-EBE-0016.pdf
[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:
☑ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply
☑ CEO Water Mandate
☑ UN Global Compact
☑ Race to Zero Campaign
☑ Transition Pathway Initiative
☑ Water Action Hub (by CEO Water Mandate)
☑ Other, please specify **:Action Declaration on Climate Policy Engagement**
☑ Science-Based Targets Initiative (SBTi)
☑ Global Reporting Initiative (GRI) Community Member
☑ Task Force on Nature-related Financial Disclosures (TNFD)
☑ Task Force on Climate-related Financial Disclosures (TCFD)
☑ World Business Council for Sustainable Development (WBCSD)

(4.10.3) Describe your organization's role within each framework or initiative

Engie is involved in various networks and coalitions that help to improve its practices and strengthen the creation of value for the benefit of its stakeholders. This collective approach allows the company, in line with its purpose, to reconcile economic performance with a positive impact on people and the planet. Given its strategic nature for the business and its impact on the economy and society, climate change is a recurring topic on the agenda of the company's senior management. It is the responsibility of the Chairman of the Board of Directors to interact with Head Office to implement the global commitments made by the Engie Group in its operations in Brazil, ensuring that they are reflected in the different areas and business segments. The Board of Directors is also responsible for analyzing and guiding the Executive Board on strategic issues related to climate, such as climate risk analysis; annual contracting of operational risk insurance, within the adaptation strategy; and validation of strategic, operational and performance aspects related to climate change. In order to monitor and disseminate the alignment of its companies' policies and the main industrial/commercial associations, Engie Brasil Energia is a member of the Brazilian Business Council for Sustainable Development (CEBDS), the representative of the World Business Council for Sustainable Development (WBCSD) in the country, and is one of the companies that endorsed, in 2023, the letter of urgency for the creation of a regulated carbon market in the country. The document advocates speeding up and simplifying the bill dealing with the Brazilian regulated carbon market, since the bill has undergone a series of amendments and changes over the years. That year, the company also signed up to the Biodiversity commitments with CEBDS. In 2023, Engie also joined the United Nations Global Compact, a movement that brings together organizations from different countries with a focus on the business contribution to the 2030 Agenda for Sustainable Development. Since 2022, the company has also

been a signatory of the Action declaration on climate policy engagement, a joint initiative of Corporate Knights and the Global 100 Council that describes how industry leaders in the movement to decarbonize the economy support ambitious actions to reduce the gap between the declaration of commitments and effective action towards reducing emissions. Therefore, the company works together with industry/trade associations and other entities to promote alignment with the Paris Agreement. In addition, Engie has taken on a science-based target which has been certified by the Science Based Target Initiative (SBTi) and which consists of reducing the Group's emissions intensity by 2030. In addition, the Parent Company has also set itself the ambition of reducing its emissions intensity by more than 90% by 2045, both targets incorporating Engie Brasil Energia's emissions. Another action adopted by the Company is to ensure that its indicators are aligned with the best market practices, such as the Global Reporting Initiative (GRI) Community Member, the Task Force on Climate-related Financial Disclosures (TCFD) and the Task Force on Nature-related Financial Disclosures (TNFD). The 2024 Sustainability Report published by Engie Brasil Energia presents results and discussions on these indicators. In addition, the company is aligned with Nature-Based Solutions (NBS), an example of which is the Campo Largo Wind Farm, which began a strategic assessment and update of the project's action plan at the end of 2023. Among the highlights of the review is the inclusion of the IUCN - International Union for Conservation of Nature - methodology for defining endangered species and planning ecological management focused on the application of Nature-Based Solutions (NBS). In addition, the Engie Group is a frequent contributor to the work carried out by the CEO Water Mandate, has signed the Race to Zero Initiatives and is annualy evaluated by TPI. Some highlights for 2024: Climate: · Obtaining the SET label certification; · Completion of Climate Change R&D; · Review of adaptation plans per asset; · Adherence to the Net Zero Ambition Movement - Global Compact. Nature, including Water: · Adherence to the Brazilian Business Commitment to Biodiversity by CEBDS; · Development of the springs conservation initiative through "Water Planters" in Rio Grande do Norte (Brazil). In addition, Engie Brasil Energia voluntarily discloses its greenhouse gas emissions in the Public Emissions Registry (RPE) of the Brazilian GHG Protocol Program, an initiative that promotes transparency and standardization in the accounting and disclosure of corporate emissions in the country. This practice reinforces the company's commitment to responsible climate management and accountability to its stakeholders.
[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

☑ Yes, we engaged directly with policy makers

☑ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

☑ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

☑ Paris Agreement

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

(4.11.4) Attach commitment or position statement

4.11_Engie Action Declaration on climate policy engagement_Official declaration.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☑ Yes

(4.11.6) Types of transparency register your organization is registered on

Select all that apply

☑ Non-government register

(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

In Brazil,some initiatives focused on transparency and corporate responsibility on climate issues are comparable to transparency registers. Engie publishes an annual Greenhouse Gas Emissions Inventory,allowing detailed monitoring of its emissions. The company also responds publicly to the CDP. In 2023, Engie Brasil Energia joined the Global Compact. In 2024 has joined the Brazilian Business Commitment for Biodiversity, by CEBDS and has adhered to the Net Zero Ambition Movement – Global Compact.

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

To ensure that external engagement activities align with ENGIE's environmental commitments and transition plan, the company has implemented an integrated governance and monitoring framework. This includes evaluating and validating initiatives to ensure alignment with corporate policies and sustainability goals. The

Sustainability Committee plays a key role by identifying, reviewing, and approving relevant initiatives, ensuring consistency with ENGIE's commitments and best practices. Once validated, proposals are submitted to the Board of Directors for approval. ENGIE also monitors the implementation of engagement actions using recognized frameworks such as the Global Reporting Initiative (GRI), the Task Force on Climate-related Financial Disclosures (TCFD), and the Task Force on Nature-related Financial Disclosures (TNFD). Annual reports are aligned with international standards like GRI, IFRS, and CSRD, reinforcing transparency and accountability. Environmental and climate considerations are integrated into merger, acquisition, and divestment processes. These assessments cover water, biodiversity, circular economy, human rights, stakeholder engagement, ethics, climate change mitigation and adaptation, and supplier compliance with ENGIE Brasil Energia's sustainability standards. The Corporate Risks and Opportunities Matrix supports governance by identifying and classifying business risks based on likelihood and potential reputational, financial, strategic, and operational impacts. Climate change is among the top risk categories and includes robust mitigation measures. ENGIE also actively engages in national and international climate and sustainability discussions. Through memberships and partnerships with stakeholders like CEBDS and ABEEólica, the company takes clear positions, contributing to the development and revision of legislation and regulatory frameworks—particularly on Brazil's sustainable taxonomy and the regulated carbon market.
[Fixed row]

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Reduction of the tax take for products suitable for the low carbon green economy (PL No. 2148/15) The previous bill (PL) was joined to that of the Carbon Market (PL No. 182/2024)

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply
☑ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Environmental impacts and pressures
☑ Emissions – CO2

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ Brazil

(4.11.1.6) Your organization’s position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Regular meetings

☑ Participation in working groups organized by policy makers

☑ Submitting written proposals/inquiries

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Engie Brasil Energia has been following the debates on regulated and voluntary carbon markets and, as a member of the Brazilian Wind Energy Association (ABEEOLICA), actively participates in the Carbon Market Working Group (WG). Through the Association, the electricity sector's position on the regulation of a national carbon market is taken to forums involving the government and parliamentarians. ENGIE Brasil Energia also participates in the Carbon Market Working Group promoted by the Brazilian Business Council for Sustainable Development (CEBDS), the WBCSD's representative institution in Brazil, of which the company is a member. In addition, ENGIE Brasil Energia was one of the companies that endorsed, in 2023, the letter of urgency for the creation of a regulated carbon market in the country, an initiative also promoted by CEBDS. The document advocates speeding up and simplifying the bill dealing with the Brazilian regulated carbon market, since the bill has undergone a series of amendments and changes over the years. The letter was delivered directly to the deputy rapporteur of the issue in the

Chamber of Deputies. The establishment of a carbon market is an important issue for Engie since, through this market, the company will be able to trade credits, encourage innovation in low carbon technologies and fulfill its emission reduction commitments in a more efficient and economical way. In addition, a regulated carbon market strengthens transparency and environmental responsibility, in line with the company's objectives of promoting sustainable practices and responding to the demands of shareholders and regulators. ENGIE Brasil Energia defends a market of a multi-sectorial nature in which there are various sources of energy and assets with a robust and competitive regulatory structure of governance at a global level, offering legal security to users and to transactions. In addition, it supports the creation of technical guidelines and parameters duly regulated that contemplate all sources within sustainable principles. ENGIE expects that, within the Brazilian carbon market, there will be a guarantee that the methodologies of renewable energy projects are accepted within the scope of the SBCE (Brazilian Emissions Trading System). The company awaits a transparent and economically efficient mechanism to reduce emissions and foster innovation in low-carbon technologies.

(4.11.1.11) Indicate if you have evaluated whether your organization’s engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 2

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Regulatory framework for Green Hydrogen (Law No. 14948/2024 and infra-statutory norms) and regulation for datacenters/AI/ cryptocurrencies

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Energy and renewables

☑ Renewable energy generation

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ Brazil

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Regular meetings

☑ Discussion in public forums

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Engie is engaged in developing the regulatory framework for green hydrogen in Brazil, through associations such as the Brazilian Hydrogen Association (ABH2) and the Brazilian Green Hydrogen Industry Association (ABIHV), of which it is a member. This milestone is important for the company as it seeks to ensure progress on

environmental targets, since green hydrogen plays a crucial role in decarbonization and the energy transition. Engie's involvement aims to contribute to the creation of regulations that favor the expansion of this technology, in line with the company's climate commitments and transition plan. The success of the engagement is measured through Engie's active participation in discussions and public consultations, as well as the evolution of policies that encourage the production and use of green hydrogen in Brazil. The monitoring of the theme is designed to leverage opportunities for developing projects for the production of green hydrogen and its derivatives, both for export as well as for meeting domestic demand from Brazilian industries which are seeking to decarbonize their productive processes. In addition, new loads in Brazil mitigate excess offer of generation, valorizing the existing portfolio, as well as permitting the anticipation of expansion of generation in the country.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 3

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Designated National Authority of Brazil – Article 6 / Transition of renewable energy generation projects from the CDM to the SDM

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Energy and renewables

☑ Low-carbon, non-renewable energy generation

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ Brazil

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Discussion in public forums

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

The Designated National Authority of Brazil has not yet defined the types of project activities that will be approved by the country for participation under Article 6.4. Additionally, the approval process for the transition of MDL. The projects by the Designated National Authority of Brazil is also not yet defined, and this approval process must be completed by 2025.

(4.11.1.11) Indicate if you have evaluated whether your organization’s engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:
☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply
☑ Paris Agreement

Row 4

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

SBTi - Certification of net-zero targets for renewable energy companies

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply
☑ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Environmental impacts and pressures
☑ Emissions – CO2

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:
☑ Global

(4.11.1.6) Your organization’s position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Discussion in public forums

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Ensure more feasible criteria for companies that already have emissions intensity below the sectoral target established by the SBTi. Net-zero certification by the SBTi is a key milestone for ENGIE, as it reinforces the company’s commitment to decarbonization and climate leadership. The review of the power sector guideline is an opportunity to ensure that the criteria reflect the reality of companies already operating with low emissions intensity. The success of the engagement is measured by the inclusion of more appropriate criteria in the guideline and the feasibility of ENGIE’s certification based on its current performance.

(4.11.1.11) Indicate if you have evaluated whether your organization’s engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 5

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Ministry of Finance - Brazilian Sustainable Taxonomy

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Climate change

☑ Water

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Environmental impacts and pressures

☑ Emissions – CO2

☑ Emissions – other GHGs

☑ Water availability

☑ Water pollution

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ Brazil

(4.11.1.6) Your organization’s position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Discussion in public forums

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

The Brazilian Sustainable Taxonomy was developed based on scientific and objective criteria to classify sustainable economic activities. Among the strategic and environmental objectives prioritized since the beginning of its implementation are: -Mitigation and adaptation to climate change; -Sustainable use of land and natural resources, including water These topics are among the pillars of the taxonomy, which aims to direct investments toward activities with a positive or neutral impact on the environment, including climate regulation and water management. Engie follows the sector's positioning via FMASE, in addition to monitoring discussions via ABRAGE, CEBEDS, APINE, ABEEOLICA, and participating in public consultations.

(4.11.1.11) Indicate if you have evaluated whether your organization’s engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Paris Agreement

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

Row 6

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

ANA ANEEL Joint Resolution No. 127/2022 and ANA Resolution No. 155/2023

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Water

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Environmental impacts and pressures

☑ Water availability

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ Brazil

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Regular meetings

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

ANA ANEEL Joint Resolution No. 127/2022, which establishes guidelines for hydrological monitoring and reservoir management, was instituted in the ANA's Crisis Rooms, with Engie's active participation. ANA Resolution No. 155/2023 institutes the Crisis and Monitoring Rooms at ANA, which serve as coordination and information environments for managing critical hydrological events and water systems. Both regulations are currently in force, and their guidelines are followed by Engie, which, as a company operating in the sector, actively participates in these rooms, contributing to water crisis management and the search for solutions.

(4.11.1.11) Indicate if you have evaluated whether your organization’s engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

[Add row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

South America

☑ Other trade association in South America, please specify :ABRACEEL (Associação Brasileira dos Comercializadores de Energia). In English, Brazilian Association of Energy Traders. Is a Non-profit private legal entity.

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Engie Brasil Energia is a member and sponsor of ABRACEEL - the Brazilian Association of Energy Traders, supporting the association's work to promote competition in the free market as an instrument to increase efficiency and security of supply in the areas of electricity, ethanol and natural gas. In addition, the company collaborates with society in general, opinion leaders and government bodies in activities aimed at stimulating the growth of carbon credit trading.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

88452

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

ABRACEEL aims to position the free market as a favorable environment for Brazil to make the energy transition, benefiting companies and governments.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 2

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

South America

☑ Other trade association in South America, please specify :ABRAGE (Associação Brasileira das Empresas Geradoras de Energia Elétrica). In English, Brazilian Association of Electric Power Generation Companies. Is a Non-profit private legal entity.

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

☑ Water

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

ABRAGE is made up of large companies that generate electricity, predominantly from hydroelectric sources, and aims to improve the development of activities related to electricity generation through research, studies and debates among its members. By being part of FMASE, ABRAGE represents its members in discussions on socio-environmental issues, including climate change.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

606673

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

ABRAGE aims to facilitate and promote for its members: I - The exchange of technical, commercial, financial and legal information related to electricity generation activities; II - The preparation of analyses and studies of common interest; III - The signing of agreements and arrangements for technical cooperation and exchange of information with public and private, national and international entities; IV - The preparation and defense of proposals for the solution of common problems.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

Row 3

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Global

☑ Other global trade association, please specify :International Hydropower Association. Is a Private company limited by guarantee without share capital.

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

☑ Water

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Engie Brasil Energia is a member and sponsor of the International Hydropower Association (IHA), taking advantage of the tools it offers to transform the operation of the hydroelectric industry. Through this association, the company has access to the Hydropower Sustainability Training Academy, which allows it to develop internal capacity in sustainability. In addition, it can assess and certify new and existing hydropower projects using the Hydropower Sustainability Standard. Engie Brasil Energia also benefits from the guidelines provided by the Hydropower Sustainability Guidelines, which detail International Good Industry Practice. This participation demonstrates the company's commitment to sustainability, showing that it is possible to lead by example and fulfill commitments, showing that the energy industry can be progressive, visionary, green and sustainable.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

Row 4

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

South America

☑ Other trade association in South America, please specify :APINE (Associação Brasileira dos Produtores Independentes de Energia Elétrica). In English, Brazilian Association of Independent Power Producers. Is a Non-profit private legal entity.

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

☑ Water

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Engie is a member of the Brazilian Association of Independent Power Producers (Apine), an organization whose aim is to promote and defend the interests of independent power producers in Brazil. Engie, as one of the largest private power generators in the country, actively participates in the discussions promoted by Apine, contributing to the development of technical and regulatory solutions that impact the electricity sector. The wide range of energy sources represented by Apine members includes hydroelectric, biomass, thermal and wind power. By emphasizing its strong strategy of transitioning to a low-carbon economy, with a focus on renewable energies, energy efficiency, and responsible water resource management, Engie positively influences public policies and regulations in the electricity sector with a focus on climate transition, while promoting its own sustainability and innovation goals.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

235938

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

As the representative body for independent energy producers, Apine interacts with the executive and legislative branches and with the other bodies involved in the Brazilian electricity sector - Aneel, ONS, CCEE, EPE, Eletrobrás, ANP, Petrobras - as well as with sister associations. It routinely holds technical meetings with its members to discuss important issues affecting the sector, as well as sending out weekly newsletters on the progress of issues relevant to the Electricity Sector, events, legislation, activities carried out and meetings attended by the Association. Whenever necessary, with the participation of technicians from member companies and/or contracted consultancies, it prepares technical notes on relevant issues in the electricity sector, with the aim of providing its members with information and collaborating with bodies in the sector to resolve relevant issues. If necessary, Apine represents its members in legal actions of collective interest and hires consultants to carry out specific work of interest to independent energy production and its members. Through this representation and the associated benefits, Engie is a member company, reinforcing its commitment to sustainable practices, including the efficient and responsible use of water in energy generation processes.

(4.11.2.11) Indicate if you have evaluated whether your organization’s engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization’s engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

Row 5

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

South America

☑ Other trade association in South America, please specify :Acende Brasil. Is a Private non-profit institute focused on research and analysis of the electric power sector.

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

☑ Water

(4.11.2.6) Indicate whether your organization’s position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual’s position in the reporting year

Select from:

☑ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization’s position is consistent with or differs from the organization or individual’s position, and any actions taken to influence their position

Engie's position is broadly consistent with the principles and objectives of the Instituto Acende Brasil. Both organizations share a commitment to transparency and sustainability in the Brazilian electricity sector, seeking to analyze and improve the sector's governance, regulation and efficiency with a long-term perspective. Engie, as one of the leading companies in the sector, values the importance of clear regulatory and fiscal policies, as well as robust governance practices, which are central themes of the analyses and studies promoted by the Acende Brasil Institute.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

277200

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

The Institute's team of executives and researchers provides professional services such as courses, studies and analysis, research and development projects and the Sustainable Energy label. Engie, as a company that seeks out qualified information on the market to navigate regulatory, market, governance and environmental issues, is a member with a view to gaining access to the content and exchanges of knowledge that take place in this space. This partnership also contributes to the strengthening of sustainable practices, including the efficient and responsible use of water as an essential resource in energy.

(4.11.2.11) Indicate if you have evaluated whether your organization’s engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

Row 6

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

South America

☑ Other trade association in South America, please specify :ABRATE (Associação Brasileira das Empresas de Transmissão de Energia Elétrica). In English, Brazilian Association of Electric Power Transmission Companies. Is a Non-profit civil association.

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

☑ Water

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Engie shares ABRATE's commitment to promoting the sustainability, development and attractiveness of the electricity transmission business in Brazil. Both entities recognize the importance of a favorable regulatory environment and policies that encourage continuous investment in the transmission infrastructure, which is essential to guarantee the security and efficiency of the national electricity system.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

166977

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Engie recognizes that ABRATE plays an important role in representing the interests of transmission companies before regulatory and government bodies. In addition, Engie supports the Association's efforts to add value for member companies, promoting good practices and defending the importance of a robust and efficient transmission sector, which is vital for the continuity of energy supply in the country. This partnership also reinforces Engie's commitment to sustainable practices, including the efficient and responsible use of water as an essential resource in energy generation and transmission processes.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

Row 7

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

South America

☑ Other trade association in South America, please specify :ABEEólica (Associação Brasileira de Energia Eólica). In English, Brazilian Wind Energy Association. Is a Non-profit civil association.

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization’s position is consistent with or differs from the organization or individual’s position, and any actions taken to influence their position

Engie, as one of the largest energy companies in the country, has a clear commitment to the energy transition and the expansion of its renewable matrix, where wind energy plays a key role. ABEEólica, in representing the wind energy industry in Brazil, promotes the values and objectives that the company considers crucial for the future of the energy sector: the development of a clean, renewable, low environmental impact and competitive energy source. Both entities share the view that wind energy is strategic for the diversification and security of the national energy matrix. Engie actively supports and participates in ABEEólica's initiatives to strengthen the presence of wind energy in Brazil, whether through favorable public policies, encouraging new investments, or promoting technological innovations that make this energy source even more efficient and accessible.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

140612

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

As an associate, Engie values ABEEólica's role in increasing the recognition of wind energy as a vital component of the national energy strategy, a goal that is fully congruent with the company's mission to lead the transition to a more sustainable energy model, and therefore funding the association is in line with the organization's goals of diversifying its matrix and also of generating impact beyond the value chain. In this way, Engie sees ABEEólica as representing the interests of all companies committed to the expansion of wind energy in Brazil.

(4.11.2.11) Indicate if you have evaluated whether your organization’s engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization’s engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 8

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

South America

☑ Other trade association in South America, please specify :ABDIB (Associação Brasileira da Infraestrutura e Indústrias de Base). In English, Brazilian Association of Infrastructure and Basic Industries. Is a Non-profit civil association.

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

ABDIB which brings together various public and private companies linked to infrastructure and basic industries, acts as a key part of the ecosystem to foster robust and sustainable investments in infrastructure to promote the country's economic and social development and strengthen the sector's competitiveness. Engie shares

ABDIB's view that it is necessary not only to deal with immediate challenges, such as economic crises and uncertainties, but also to maintain a long-term perspective that guarantees the sustainability and expansion of infrastructure in Brazil. The company values Abdib's initiatives aimed at proposing and monitoring emergency measures, legislative projects that attract private investment and medium-term policies that address the country's historical shortcomings.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

49680

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Engie supports Abdib's mission to collaborate with public and private agents to make consistent investments possible, as well as to increase the participation of Brazilian companies in the global infrastructure market. As an organization committed to the energy transition and innovation, Engie sees the partnership with Abdib as an opportunity to contribute to the development of solutions that strengthen Brazil's infrastructure, in line with the principles of sustainability and social responsibility.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 9

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

South America

☑ Other trade association in South America, please specify :CEPEL (Centro de Pesquisas de Energia Elétrica). In English, Electric Power Research Center. Is a Research institution linked to Eletrobras, with the legal nature of a civil association but strong public ties.

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Engie values and supports initiatives that seek to optimize energy efficiency, automate systems, manage assets sustainably and integrate renewable energies, areas in which Cepel excels. The company recognizes the importance of Cepel's laboratory infrastructure, which is fundamental to the advancement of the electricity sector, both nationally and internationally, and sees the partnership with Cepel as an opportunity to foster innovation and the development of technological solutions that contribute to improving the generation, transmission, distribution and sale of electricity.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization’s engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization’s engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 10

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

South America

☑ Other trade association in South America, please specify :ABH2 (Associação Brasileira de Hidrogênio). In English, Brazilian Hydrogen Association). Is a Non-profit civil association.

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization’s position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Engie shares the vision of the Brazilian Hydrogen Association (ABH2) on the role of hydrogen as a strategic energy source for the energy transition and decarbonization. The company is aligned with ABH2's objectives of promoting the hydrogen production, storage, distribution and use chain in Brazil, recognizing the potential of this technology to contribute significantly to the diversification of the national energy matrix.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

65000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

The funding is in line with Engie's objectives of encouraging collaboration between companies, the scientific community and other relevant players to promote innovation and technological development in the field of hydrogen. The company is involved in projects that explore the use of hydrogen as an energy vector and supports initiatives aimed at its commercialization and large-scale application in Brazil. In addition to its national activities, ABH2 actively participates in the International Partnership for Hydrogen and Fuel Cells in the Economy (IPHE), which is an international collaborative initiative, at government level, for the development and implementation of hydrogen and fuel cell technologies, promoting international discussions on norms and standards for these technologies as well as on the certification of hydrogen production.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 11

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Global

☑ Other global trade association, please specify :Pacto Global (UN Global Compact). Is a International and Multisectoral Organizations.

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

☑ Water

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

As a signatory of the Global Compact, Engie adheres to the 10 Universal Principles in the areas of Human Rights, Labor, Environment and Anti-Corruption, integrating these fundamental values into its operations and business strategies. In addition, Engie is committed to advancing the 17 Sustainable Development Goals (SDGs), recognizing the importance of the 2030 Agenda as a global action plan to eradicate poverty, protect the planet and ensure prosperity for all.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

43627

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Engie sees the Global Compact not just as a guideline, but as a platform for engagement and collaborative leadership and has therefore contributed financially in order to support the dissemination of its initiatives. Participation in the Global Compact reflects Engie's commitment to acting responsibly and transparently, contributing to a fairer and more sustainable future.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

☑ Kunming-Montreal Global Biodiversity Framework

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

Row 12

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

South America

☑ Other trade association in South America, please specify :Conselho Empresarial Brasileiro de Desenvolvimento Sustentável (CEBDS). In English, Brazilian Business Council for Sustainable Development (CEBDS). Is a Non-profit civil association.

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

☑ Water

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Engie's position is fully aligned with the principles and objectives of CEBDS, focusing on the promotion of sustainable development, the transition to a low-carbon economy, and the enhancement of corporate transparency. Engie actively participates in CEBDS initiatives, contributing to studies, debates, and proposals aimed at strengthening environmental, social, and climate governance within the Brazilian business sector. Both organizations share a commitment to the Sustainable Development Goals (SDGs) and the Paris Agreement, working collaboratively to accelerate the decarbonization of the economy. Engie reinforces this alignment through its involvement in renewable energy projects, energy efficiency initiatives, and responsible water resource management.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

102370

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Engie's financial support to CEBDS aims to strengthen the organization's role in developing proposals and recommendations that influence public policies, regulations, and corporate sustainability practices. Through technical studies, publications, and engagement with public and private sectors, CEBDS contributes to advancing topics such as carbon pricing, sustainable finance, and climate adaptation. This partnership also reinforces Engie's commitment to sustainable practices, including the efficient and responsible use of water as an essential resource in energy generation processes.

(4.11.2.11) Indicate if you have evaluated whether your organization’s engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization’s engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

Row 13

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

South America

☑ Other trade association in South America, please specify :Registro Público de Emissões. In English, Public Emissions Registry. Is a International and Multisectoral Organizations.

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Engie is aligned with the objectives of the Public Emissions Registry, an initiative that promotes transparency and standardization in the disclosure of greenhouse gas (GHG) emissions inventories. The company voluntarily participates in the Registry, demonstrating its commitment to climate management and accountability to society. This engagement is consistent with international reporting frameworks such as TCFD and the GHG Protocol, and supports Engie's strategy to lead the energy transition based on reliable and traceable data. The company also uses this information to guide strategic decisions and improve its environmental performance, including actions related to water management.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

12100

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Engie's funding to the Public Emissions Registry supports the maintenance and enhancement of the platform for disclosing GHG inventories, contributing to the consolidation of a culture of transparency and climate responsibility in Brazil. By encouraging company participation and data standardization, the Registry strengthens the technical foundation for the development of public policies, environmental regulations, and market mechanisms such as carbon pricing. This partnership also reinforces Engie's commitment to sustainable practices, including the efficient and responsible use of water as an essential resource in energy generation processes.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

[Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:

☑ Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

☑ In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

☑ GRI

☑ TCFD

☑ TNFD

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(4.12.1.4) Status of the publication

Select from:

☑ Complete

(4.12.1.5) Content elements

Select all that apply

☑ Governance

☑ Dependencies & Impacts
☑ Strategy
☑ Biodiversity indicators
☑ Emissions figures

(4.12.1.6) Page/section reference

SUSTAINABILITY REPORT 2024 - Engie Brasil Enegia S.A: Environment and climate, pages 62 to 75 (especially).

(4.12.1.7) Attach the relevant publication

13.1.1 Engie_RS2024.pdf

(4.12.1.8) Comment

Engie publishes its annual Sustainability Report. In 2024, the Environment & Climate section (pages 62 to 75) was dedicated to Conservation Strategy, Environmental Governance, Journey for Nature, Journey for the Climate and Other environmental controls.

Row 2

(4.12.1.1) Publication

Select from:
☑ In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply
☑ GRI
☑ TCFD
☑ TNFD

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(4.12.1.4) Status of the publication

Select from:

☑ Complete

(4.12.1.5) Content elements

Select all that apply

☑ Governance

☑ Dependencies & Impacts

☑ Strategy

☑ Biodiversity indicators

☑ Emissions figures

(4.12.1.6) Page/section reference

Climate and Nature Notebook 2024 - Engie Brasil Enegia S.A: complete document.

(4.12.1.7) Attach the relevant publication

Climate-and-Nature-Notebook.pdf

(4.12.1.8) Comment

In 2024, Climate and Nature Notebook 2024 was published for the first time. The document brings together data, analyses, and initiatives from ENGIE Brasil Energia related to its environmental performance, connecting two complementary aspects: climate and nature.
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ Annually

Water

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ Annually
[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization’s scenario analysis.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ IEA APS

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.5ºC - 2.9ºC

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

☑ Global regulation

☑ Level of action (from local to global)

☑ Global targets

☑ Other regulators, legal and policy regimes driving forces, please specify :Brazilian Emissions Trading System

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The IEA Stated Policies Scenario (STEPS) reflects current policy settings based on a sector-by-sector and country-by-country assessment of the specific policies that are in place (e.g. NDCs), as well as those that have been announced by governments around the world (by the end of August 2023). The scenario also takes into account currently planned manufacturing capacities for clean energy technologies. Unlike NZE 2050, STEPS does not assume that all governments will fulfill all their promises. This scenario adopts a more conservative perspective, considering the challenges and obstacles that countries may face. Although the results are promising, the scenario highlights the need for more ambitious policies and faster implementation to achieve global climate goals. The scenario was used to understand which climate transition risks and opportunities could affect Engie's business if they materialize. In line with the NZE 2050 scenario, it is known that there are many uncertainties related to the evolution of energy technologies, policies and markets. In this sense, the inclusion of more than one scenario in the analysis is an attempt to reduce the risks arising from these uncertainties, ensuring that the organization draws up a climate strategy considering different possible trajectories.

(5.1.1.11) Rationale for choice of scenario

The analysis of climate risks and opportunities takes into account more than one scenario in order to understand possible trajectories and prepare the organization for the challenges imposed by these trajectories. For the analysis of transition risks, the organization selected two scenarios proposed by the International Energy Agency's (IEA) Global Energy and Climate Model (GEC), one of which is below 2ºC, following the TCFD guidelines, represented by NZE 2050. In addition to this, the 'Stated Policies Scenario (STEPS)' was selected, which projects a warming by the end of the century equivalent to 2.7ºC.Unlike the NZE 2050 scenario, which considers compliance with the Paris Agreement as the main driver, the STEPS scenario projects a trajectory based on the climate policies currently declared by countries (NDC), which suggests that the current level of ambition of the NDCs is insufficient to limit global warming to 1.5ºC, requiring more robust and accelerated mitigation actions. Both scenarios require a profound transformation of society, which implies greater challenges and risks for the transition to a low-carbon economy.

It is therefore understood that the choice of these scenarios is based on a conservative analysis to ensure that the organization is prepared for more challenging scenarios. The results of the analysis guide the organization's mitigation and adaptation strategy.

Water

(5.1.1.1) Scenario used

Water scenarios

☑ WRI Aqueduct

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.7) Reference year

2010

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

☑ Global regulation

☑ Level of action (from local to global)

☑ Global targets

Relevant technology and science

☑ Granularity of available data (from aggregated to local)

☑ Data regime (from closed to open)

Direct interaction with climate

☑ Perception of efficacy of climate regime

Macro and microeconomy

☑ Domestic growth

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The limitations include those produced by the PCR-GLOBWB2 global hydrological model and the delineation of hydrological sub-basins by the HydroBASINS 6 model. One of the assumptions is that water resources are pooled within each sub-basin. However, in HydroBASINS 6, coastal and island sub-basins are often grouped together to make the sub-basin area more homogeneous. Furthermore, although the underlying models have been validated, the results have not. The lack of direct validation makes it impossible to assess some of the parameters in the calculation, such as the length of the input time series, the regression method and the optimal size of the moving window. The indicator does not explicitly take into account environmental flow requirements, water quality or access to water.

(5.1.1.11) Rationale for choice of scenario

The analysis of climate risks and opportunities takes into account more than one scenario in order to understand possible trajectories and prepare the organization for the challenges imposed by these trajectories. For the analysis of transition risks, the organization selected two scenarios proposed by the International Energy Agency's (IEA) Global Energy and Climate Model (GEC), one of which is below 2ºC, following the TCFD guidelines, represented by NZE 2050. In addition to this, the 'Stated Policies Scenario (STEPS)' was selected, which projects a warming by the end of the century equivalent to 2.7ºC.Unlike the NZE 2050 scenario, which considers compliance with the Paris Agreement as the main driver, the STEPS scenario projects a trajectory based on the climate policies currently declared by countries (NDC), which suggests that the current level of ambition of the NDCs is insufficient to limit global warming to 1.5ºC, requiring more robust and accelerated mitigation actions. Both scenarios require a profound transformation of society, which implies greater challenges and risks for the transition to a low-carbon economy. It is therefore understood that the choice of these scenarios is based on a conservative analysis to ensure that the organization is prepared for more challenging scenarios. The results of the analysis guide the organization's mitigation and adaptation strategy.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ IEA NZE 2050

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.5°C or lower

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

☑ Global regulation

☑ Level of action (from local to global)

☑ Global targets

☑ Other regulators, legal and policy regimes driving forces, please specify :Brazilian Emissions Trading System

Relevant technology and science

☑ Granularity of available data (from aggregated to local)

☑ Data regime (from closed to open)

Direct interaction with climate

☑ Perception of efficacy of climate regime

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The IEA Stated Policies Scenario (STEPS) reflects current policy settings based on a sector-by-sector and country-by-country assessment of the specific policies that are in place (e.g. NDCs), as well as those that have been announced by governments around the world (by the end of August 2023). The scenario also takes into account currently planned manufacturing capacities for clean energy technologies. Unlike NZE 2050, STEPS does not assume that all governments will fulfill all their promises. This scenario adopts a more conservative perspective, considering the challenges and obstacles that countries may face. Although the results are promising, the scenario highlights the need for more ambitious policies and faster implementation to achieve global climate goals. The scenario was used to understand which climate transition risks and opportunities could affect Engie's business if they materialize. In line with the NZE 2050 scenario, it is known that there are many uncertainties related to the evolution of energy technologies, policies and markets. In this sense, the inclusion of more than one scenario in the analysis is an attempt to reduce the risks arising from these uncertainties, ensuring that the organization draws up a climate strategy considering different possible trajectories.

(5.1.1.11) Rationale for choice of scenario

The analysis of climate risks and opportunities takes into account more than one scenario in order to understand possible trajectories and prepare the organization for the challenges imposed by these trajectories. For the analysis of physical risks, three scenarios were selected which present different emission and socio-economic trajectories. The choice of scenarios to be studied is directly linked to the challenges to be analyzed. When assessing transition risks, the focus is on scenarios that impose greater challenges on organizations, such as those with ambitious decarbonization targets. On the other hand, when analyzing physical risks, the focus is on scenarios with greater global warming, since these scenarios are associated with an increase in the frequency and intensity of extreme weather events. The physical risk projections are based on a set of climate models from the Coupled Model Intercomparison Projects 5 and 6 (CMIP5, CMIP6). The number of models used can vary between 17 and 26, depending on the climate variable and emissions scenario. In the process of modeling climate threats, the models that best represent the climate for the region where Engie's assets are located are selected.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP2

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.5ºC - 2.9ºC

(5.1.1.7) Reference year

2010

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

☑ Global regulation

☑ Level of action (from local to global)

☑ Global targets

Relevant technology and science

☑ Granularity of available data (from aggregated to local)

☑ Data regime (from closed to open)

Direct interaction with climate

☑ Perception of efficacy of climate regime

Macro and microeconomy

☑ Domestic growth

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The IEA Stated Policies Scenario (STEPS) reflects current policy settings based on a sector-by-sector and country-by-country assessment of the specific policies that are in place (e.g. NDCs), as well as those that have been announced by governments around the world (by the end of August 2023). The scenario also takes into account currently planned manufacturing capacities for clean energy technologies. Unlike NZE 2050, STEPS does not assume that all governments will fulfill all their promises. This scenario adopts a more conservative perspective, considering the challenges and obstacles that countries may face. Although the results are promising, the scenario highlights the need for more ambitious policies and faster implementation to achieve global climate goals. The scenario was used to understand which climate transition risks and opportunities could affect Engie's business if they materialize. In line with the NZE 2050 scenario, it is known that there are many uncertainties related to the evolution of energy technologies, policies and markets. In this sense, the inclusion of more than one scenario in the analysis is an attempt to reduce the risks arising from these uncertainties, ensuring that the organization draws up a climate strategy considering different possible trajectories.

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Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 7.0

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP3

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 3.5ºC - 3.9ºC

(5.1.1.7) Reference year

2010

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

☑ Global regulation

☑ Level of action (from local to global)

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☑ Granularity of available data (from aggregated to local)

☑ Data regime (from closed to open)

Direct interaction with climate

☑ Perception of efficacy of climate regime

Macro and microeconomy

☑ Domestic growth

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

In the SSP3-7.0 scenario, growing political polarization and the increase in regional conflicts in the 21st century, combined with the prioritization of domestic issues by nations, create an unfavourable scenario for international cooperation, including environmental problems. In this context, greenhouse gas emissions continue to rise, pushing global temperatures above 2ºC by 2050 and intensifying the challenges of mitigating and adapting to climate change. It is understood that scenarios are not predictions or prognoses of the future, just narratives about plausible outcomes of trajectories that society can take, providing notions of what could result from adopting certain actions, decisions and development paths. In this sense, uncertainties are intrinsic to scenarios, and in an attempt to reduce them, more than one scenario was selected to help the organization in its decision-making regarding its adaptation strategy.

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Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP5

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 4.0°C and above

(5.1.1.7) Reference year

2010

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

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☑ Data regime (from closed to open)

Direct interaction with climate

☑ Perception of efficacy of climate regime

Macro and microeconomy

☑ Domestic growth

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The SSP5-8.5 scenario is considered to be the most pessimistic from the point of view of emissions and socio-economic trajectories. Global development, marked by intense globalization and investments in human capital, is driven by an energy model based on fossil fuels. Greenhouse gas emissions have increased significantly throughout the 21st century, intensifying global warming. In this scenario, the challenges to mitigate climate change are great, while the capacity to adapt, driven by technological advances, is considered smaller. It is understood that scenarios are not predictions or prognoses of the future, just narratives about plausible outcomes of trajectories that society can take, providing notions of what could result from adopting certain actions, decisions and development paths. In this sense, uncertainties are intrinsic to scenarios, and in an attempt to reduce them, more than one scenario was selected to help the organization in its decision-making regarding its adaptation strategy.

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Water

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP2

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

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(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.5ºC - 2.9ºC

(5.1.1.7) Reference year

2010

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

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☑ Level of action (from local to global)

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☑ Data regime (from closed to open)

Direct interaction with climate

☑ Perception of efficacy of climate regime

Macro and microeconomy

☑ Domestic growth

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

In the SSP2-4.5 scenario, the trajectory of human and technological development maintains its current characteristics, marked by inequalities and environmental impacts. Greenhouse gas emissions, although decreasing from the second half of the century, remain high, resulting in moderate challenges for mitigating and adapting to climate change. It is understood that scenarios are not predictions or prognoses of the future, just narratives about plausible outcomes of trajectories that society can take, providing notions of what could result from adopting certain actions, decisions and development paths. In this sense, uncertainties are intrinsic to scenarios, and in an attempt to reduce them, more than one scenario was selected to help the organization in its decision-making regarding its adaptation strategy.

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Water

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 7.0

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP3

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 3.5ºC - 3.9ºC

(5.1.1.7) Reference year

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(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

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Macro and microeconomy

☑ Domestic growth

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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Water

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP5

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 4.0ºC and above

(5.1.1.7) Reference year

2010

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

☑ Global regulation

☑ Level of action (from local to global)

☑ Global targets

Relevant technology and science

☑ Granularity of available data (from aggregated to local)

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☑ Perception of efficacy of climate regime

Macro and microeconomy

☑ Domestic growth

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[Add row]

(5.1.2) Provide details of the outcomes of your organization’s scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply
☑ Risk and opportunities identification, assessment and management
☑ Strategy and financial planning
☑ Resilience of business model and strategy
☑ Capacity building
☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:
☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

Risk and opportunities identification, assessment and management: The use of scenarios is essential for strategic planning. Engie seeks to improve its corporate strategies to reduce greenhouse gas (GHG) emissions and adapt practices and processes to transition scenarios towards a low-carbon economy. The transition risk

analysis is based on the IEA scenario, providing guidelines for the company's energy portfolio. In 2024, we updated the assessment of climate-related risks and opportunities, covering all ENGIE Brasil Energia assets. Based on scenario analysis, we identified the assets most exposed to significant impacts, both financial and related to human safety, resulting from extreme weather events. For these assets, a more detailed financial valuation was carried out in 2024. Target setting and transition planning: Based on scenario analysis, the company has defined its ambition to become Net Zero by 2045, covering the entire value chain, with intermediate targets for 2025 and 2030, in line with the Science Based Targets (SBTi). The Group established that, by 2030, 80% of its installed capacity should come from renewable sources; the result for 2024 was 36%. Based on the Group's targets, Engie Brasil Energia monitors climate-related indicators monthly and prepares an annual environmental performance report, audited by third parties to ensure compliance with the criteria established in the defined scenarios. In 2024, Engie Brasil Energia's emissions totaled 260 ktCO2e, with full portfolio decarbonization achieved in 2023. A reduction of over 90% in emissions is estimated, supporting progress toward the Group's targets. Strategy and financial planning: By the end of 2024, Engie Brasil Energia had become the largest 100% renewable electricity generator in the country, with 9.5 GW of installed capacity of its own. Scenarios are updated annually, including in 2024, allowing the company to establish its CO2 budget, project emissions, and update asset values. The Group uses a modeled energy system and recognized external providers. With international experience and decarbonization levers, Engie develops its own energy scenarios. This compensates for the lack of detail in public data, enabling continuous monitoring, refinement of risk measurement, and strategic alignment. Resilience of business model and strategy: Through scenario analysis, Engie Brasil Energia has established a resilient business model capable of delivering consistent results over the long term. A key pillar of the corporate strategy is asset portfolio diversification, encompassing renewable generation, transmission, commercialization, infrastructure to support energy flow, and gradual fossil fuel replacement. Combined with effective risk and opportunity management, operating in complementary segments enhances synergies and drives value. In 2024, the expansion of transmission lines, regarded as a climate-related opportunity, resulted in a financial impact of BRL 1,292 million. Capacity building: With a solid project pipeline, the company maintains competitiveness and leverages opportunities arising from the energy transition and the electricity sector's evolution. Regarding physical risks, the focus is on the resilience of sites and activities in relation to climate change, considering impacts on production, demand, facility safety, and employee health. Medium and high global warming scenarios are applied, with assessments of both chronic stresses and acute shocks. In 2024, Adaptation Plans were developed for all assets, mapping material physical climate risks, potential financial impacts, and identifying adaptation measures already planned or to be implemented in the coming years. Based on climate scenario analysis, Engie Brasil Energia strengthens organizational capacity by identifying the most resilient and energy-efficient regions for new renewable assets. These insights are integrated into strategic and financial planning, guiding capital allocation, project prioritization, and implementation schedules. The company continuously enhances its technical and analytical capabilities by applying climate modeling tools and physical risk assessments, supporting optimal site selection and reinforcement of adaptation policies. This process directly contributes to building a corporate culture focused on innovation, resilience, and science-based decision-making.

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

The scenario analysis conducted by ENGIE Brasil Energia highlighted the growing relevance of hydrological risk to the sustainability and resilience of the company's generation. In 2024, 67% of its own installed capacity came from hydroelectric plants. One of the main consequences of hydrological scarcity events is the reduction in energy production, leading to financial losses. One of the main indicators adopted by the company to evaluate this risk is the GSF (Generation Scaling Factor), which measures the relationship between the energy effectively generated by hydroelectric plants and their physical guarantee. Variations in the GSF, influenced by changes in rainfall patterns and extreme weather events, directly impact the company's generation capacity and financial performance. • Risk and opportunities identification, assessment and management: Based on GSF projections and climate trends, ENGIE has adopted a strategic approach to mitigate risks associated with hydrological variability. Key measures include diversifying the generation matrix with a focus on solar and wind sources; modernizing hydroelectric plants to enhance efficiency and resilience; and strengthening forecasting and response capabilities to adverse climate scenarios. In 2024, the financial impact of hydrological scarcity events was assessed for a representative hydroelectric asset. For 2050, an impact between BRL 996.4 million and BRL 1.74 billion is estimated, considering the projected number of events modeled by the Climate Scale tool. • Resilience of business model and strategy: Another priority is investing in projects aimed at enhancing operational efficiency and reducing the consumption of natural resources, including water. In 2024, the company launched Public Call No. 01/202, focused on Research, Development, and Innovation (RDI) projects, including initiatives to improve water efficiency, such as dry-cleaning technologies for solar panels and water reuse systems in industrial processes. These projects align with the company's climate strategy and mitigate both physical and transition risks related to water. Among the selected projects is the development of a solution to keep photovoltaic panels clean, with the goal of increasing efficiency while reducing water consumption. • Capacity building: In 2024, ENGIE Brasil Energia enhanced its capacity to manage water-related physical climate risks by integrating water resilience into adaptation plans for operational assets. These plans were informed by localized climate scenario analyses and risk assessments, particularly in regions exposed to drought and water stress. As part of its capacity-building strategy, multidisciplinary teams received training on water risk management, efficient water-use technologies, and nature-based solutions for watershed protection. The company also incorporated water-related adaptation measures—such as reuse systems and dry-cleaning technologies for solar panels—into its strategic and financial planning. These efforts equip operational teams to anticipate and respond to climate-related water risks, strengthening asset resilience and ensuring long-term water availability. • Strategy and financial planning: The water scenario analysis not only guides climate risk management but also strengthens the company's environmental and financial strategy. In 2024, BRL 147 million was invested in modernization projects for hydroelectric assets (Salto Osório, Jaguara, and Miranda), aimed at efficiency gains. In the same year, Adaptation Plans were developed for all assets, mapping material physical climate risks, potential financial impacts, adaptation measures already planned, and those to be implemented in the coming years. • Target setting and transition planning: As outlined in ENGIE Group's Non-Financial Objectives, in 2024 the company aims to improve efficiency in water use and reduce freshwater consumption per energy produced by approximately 70%, compared to 2019 levels, reaching 0.1 m³/kWh by 2030. This target is defined independently of the territories where the company operates. In 2024, ENGIE Brasil Energia also committed to greater water transparency, expanding the reporting of water-related aspects in ESG assessments, such as CDP.

[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

☑ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:

☑ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

☑ Yes

(5.2.5) Description of activities included in commitment and implementation of commitment

Among the main pillars of Engie's strategy is the diversification of its asset portfolio, encompassing the generation and sale of renewable energy, the provision of infrastructure to transport this energy and support for the gradual replacement of fossil fuels. In terms of targets, the Group has defined that by 2030 between 58% and 66% of its installed capacity worldwide should come from renewable sources; in 2024, the result was 43%. Since 2023, ENGIE has held the position of the largest generator of electric power from 100% renewable sources in Brazil. By the end of 2024, the company had 9.5 GW of proprietary installed capacity. This proves that EBE is adhering to its plan to cease investments and revenue generation in activities that contribute to fossil fuels expansion. The Engie Group has set itself the ambition of becoming Net Zero by 2045, covering the entire value chain, with intermediate targets set for 2025 and 2030, in line with the Science Based Targets. The short-term target is certified by SBTi. Engie publishes quarterly performance indicators, including emissions-related data, in its Earnings Announcements and Investor Presentations (available to any interested party). In these documents, we comment on the evolution and trends of decarbonization, in line with our corporate strategies and commitments. Every year, the company publishes its Sustainability Report, which addresses the issue more comprehensively, detailing strategies, governance, risks and opportunities, metrics and targets. In both the quarterly and annual reports, communication and feedback channels are available for shareholders. In addition, shareholders can propose agendas at Shareholders' Meetings, in accordance with the Brazilian Corporate Law and the Participation Manual, available on the company's website. Engie's climate strategy is approved by the Board of Directors, which is responsible for enabling the implementation of the company's transition plan to a decarbonized economy. The Climate and Nature Report, a supplementary publication to the Sustainability Report, materializes the Company's climate transition plan. The document presents climate governance, including roles and responsibilities, financial data related to climate risks over different time horizons (short, medium, and long term), and GHG emissions indicators. The information covers all of the Company’s operations and also includes data from the value chain — such as the Supplier Decarbonization Program.

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☑ We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

Engie Brasil Energia's climate strategy, which serves as the basis for the Transition Plan, is published annually. When the company publishes its reports, including the Sustainability Report, communication and feedback channels are available for shareholders. In addition, shareholders can propose agendas at meetings, in accordance with the Brazilian Corporate Law and the Participation Manual, available on the company's website. In 2023, at the annual public meeting called "Inside Engie Brasil Energia", the People, Processes and Sustainability Director presented the Company's mitigation and adaptation agenda. This meeting involves various stakeholders, from investors to experts in the energy and sustainability sector, who had the opportunity to ask questions and provide feedback.

(5.2.9) Frequency of feedback collection

Select from:

☑ Annually

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

Through its Journey for the Climate, Engie Brasil Energia is committed to the fight against climate change and has been fulfilling its purpose of accelerating the transition to a carbon-neutral economy, in line with the precepts of the Paris Agreement and the Sustainable Development Goals (SDGs). The company also participates in various initiatives, such as Science Based Targets (SBTi), TFCD (Task Force on Climate-related Financial Disclosures), World Alliance for Efficient Solutions, Caring for Climate, Hydrogen Council, Terrawatt Initiative and Business Leadership Criteria on Carbon Pricing. Engie's transition plan to a decarbonized economy is based on scenario analysis which takes into account the risks and opportunities related to climate change.

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

In 2024, ENGIE Brasil Energia achieved 100% coverage of assets with climate adaptation plans. Two climate change training sessions were held for employees and leadership. The Company also advanced in value chain decarbonization through the Supplier Decarbonization Program, which was awarded at COP29 by the UN Global Compact. Aligned with the ENGIE Group's global goals of achieving carbon neutrality by 2045, ENGIE Brasil Energia has set intermediate targets for 2025 and 2030, in accordance with the Science Based Targets initiative (SBTi). These efforts resulted in a 61% reduction in total GHG emissions in 2024 compared to the previous year. The reduction was primarily due to the sale of the last coal-powered asset in the first half of 2023 – Pampa Sul Thermoelectric Plant.

(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

Climate-and-Nature-Notebook - Engie.pdf

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

☑ No other environmental issue considered

[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

☑ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

☑ Products and services

☑ Upstream/downstream value chain

☑ Investment in R&D

☑ Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

The company's strategy has been influenced by climate-related risks and opportunities since 2010, when it prepared its first third-party-audited Greenhouse Gas Inventory. In 2011, the first carbon credit project was issued under the CDM/UNFCCC mechanism. Currently, ENGIE Brasil Energia has 13 projects in its portfolio, which have already issued 4.362.912 million carbon credit. In terms of market opportunities, in 2018 the company sold its first Renewable Energy Certificate, consolidating its position as a leader in the transition to a carbon-neutral economy. It offers customers a range of products and services to help decarbonize their operations and activities. Starting in 2015, following the Group's decision to phase out coal, ENGIE Brasil Energia began decarbonizing its portfolio, becoming one of the largest renewable energy generators in the country by 2023. In 2024, ENGIE Brasil Energia continued to invest in its low-carbon portfolio by acquiring five photovoltaic assets, advancing the implementation of two large-scale projects — the Assu Sol Solar Power Plant and the Serra do Assuruá Wind Complex — and completing the construction of the Santo Agostinho Wind Power Plant, reaching a total installed capacity of approximately 2.5 GW.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☑ Risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Climate risks and opportunities have driven the company to improve its metrics related to climate impact and the transition to a low-carbon economy. Recognizing the importance of addressing these challenges together with its partners, the company has made progress in defining engagement goals and launched in 2024 the Supplier Decarbonization Program, which aims to support and guide suppliers in building their own paths towards carbon neutrality. This program not only mitigates the risks associated with Scope 3 emissions, but also capitalizes on the opportunities to lead the energy transition, strengthening the commitment to sustainable practices throughout the supply chain. The Program started with 32 suppliers and in 2024 reached 52 suppliers, representing more than 90% of ENGIE's Scope 3

emissions (cat 1 and 2). In 2024, the program achieved significant progress. A total of 39 suppliers were mapped and underwent a maturity diagnosis, with over 59% of eligible suppliers actively engaging in the initiative. Throughout the year, a series of webinars were conducted to promote capacity building and foster engagement, covering topics such as climate change, carbon markets, and corporate risks and opportunities. The estimated emissions reduction potential resulting from the program exceeds 100,000 tCO_2e, representing more than 20% of the company's total emissions. As a recognition of its impact, the initiative was awarded the UN Global Compact Brazil Network Prize in the "Guardians for the Climate" category during the 29th UN Climate Conference (COP 29).

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Faced with the risks associated with climate change, the company directs part of its R&D investments towards the creation of technologies to adapt its operations to extreme climatic conditions, such as droughts, floods, heat waves, extreme winds and landslides, seeking solutions that guarantee the continuity of energy generation even in unfavorable scenarios. As an example, Engie Brasil Energia launched a public call for projects on the theme "Impacts of climate change and land use on the Brazilian electricity sector", so far, 4 million brazilian reais (R$) have been invested, which 1,2 million were spent in the year of 2024. Also in line with these scenarios, another initiative of strategic importance, as it aligns with global efforts to decarbonize hard-to-reduce sectors, such as aviation and maritime transportation, was invested. In 2024, R$1 million was invested in technological pathways to advance innovative low-carbon technologies, such as synthetic fuel production, which contributes to the energy transition, promotes circular economy principles, and reinforces ENGIE Brasil Energia's commitment to climate leadership and sustainable development.

Operations

(5.3.1.1) Effect type

Select all that apply

☑ Risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Faced with growing water scarcity and changes in weather patterns, the company has been reviewing its operations to reduce vulnerability to these factors by adapting its operating practices to meet the challenges posed by climate change. Based on the risks identified, Climate Change Adaptation Plans have been drawn up, providing for a set of strategies and actions developed to manage the impacts and risks associated with climate change, considering projections and multiple possible futures. In this way, they support the company's preparation to respond effectively to changes in environmental conditions caused by climate change. An example of this is that Engie Brasil Energia implemented a GIS-based technology solution to integrate wildfire monitoring data with the safety zones of the company's Wind, Solar, and Transmission Line assets. Based on the fires detected by Brazil's National Institute for Space Research (INPE), an automated script updates the system records in near real time, cross-referencing the information with the proximity radius of each asset and the previously defined safety zones, for example: • 1,000 meters – low risk • 500 meters – medium risk • 200 meters – high risk Whenever a wildfire is identified within these zones, automatic alerts are generated and sent by email to those responsible for the operation, in addition to being displayed on situational maps and dashboards for continuous monitoring. The main benefits include support for the prevention of deforestation caused by fires, the reduction of greenhouse gas emissions, and increased safety and efficiency in planning field activities and raising awareness among the population around the projects.
[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Revenues

☑ Direct costs

☑ Indirect costs

☑ Capital allocation

☑ Acquisitions and divestments

☑ Capital expenditures

(5.3.2.2) Effect type

Select all that apply

☑ Risks

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change

☑ Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

In line with the Group's business strategy, Engie Brasil Energia has been expanding its renewable energy generation portfolio. In 2021, it completed the sale of the Jorge Lacerda Thermoelectric Complex and, in 2023, it sold the company's last coal-fired asset, the Pampa Sul Thermoelectric Plant. In 2024, concluded the acquisition of five photovoltaic sets, which total 545 MWac of installed capacity, for the value of R$ 3.24 billion. This change in portfolio is directly linked to decision-making on "acquisitions and divestments", "capital allocation", "revenue generation", as well as the company's "direct and indirect costs". The generation of energy from renewable sources is highly impacted by climatic conditions, such as water shortages and lack of wind. A prolonged period of wind shortages could, for example, result in less energy being generated than contracted, which could have a negative impact on the company's operating profits. In addition, if Engie does not have the capacity to continue mitigating the impacts of the deficit in hydroelectric generation generated by unfavorable hydrological conditions, it could be exposed to the short-term energy market, which also affects the company's future operating profits, as well as the market value of the securities issued by the company. As a result, the measures taken to mitigate these risks are intelligent portfolio management, climate risk analysis, the existence of climate adaptation plans for all assets, investment in new technologies and the development of R&D projects.
[Add row]

(5.4) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
	Select from: ☑ Yes	*Select all that apply* ☑ A sustainable finance taxonomy	*Select from:* ☑ At the organization level only

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Total across climate change mitigation and climate change adaption

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☑ Yes

(5.4.1.5) Financial metric

Select from:

☑ Revenue/Turnover

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

9136395000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

81.5

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

86.2

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

86.2

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

93.6

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

6.4

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

Aligned with the global purpose of the Group to accelerate the transition to carbon neutrality, ENGIE Brasil Energia promotes innovative and sustainable solutions, balancing economic performance with positive impacts for people and the planet. With a focus on an increasingly cleaner energy matrix, the Company has prioritized investments in renewable energy, consolidating its position as a benchmark in sustainability within the Brazilian electric sector. From a financial planning perspective, ENGIE Brasil Energia's investments (Capex) and operational expenses (Opex) are aligned with the European Union's sustainable taxonomy guidelines. In the same vein, the Company is preparing to comply with the International Sustainability Standards Board (ISSB) standards which link sustainability information to the financial

statements of companies. The revenue figures for 2024 is audited at a global level (Engie Group) and is publicly disclosed on the Engie Brasil Energia website and, on a consolidated basis, by the Engie Group. The revenue figures for 2025 and 2030 were estimated based on the forecast of Engie Brasil Energia's asset portfolio for those years. The estimate considers that new investments are focused on wind and solar energy, which are eligible and aligned with the European Union's sustainable taxonomy.

Row 2

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Total across climate change mitigation and climate change adaption

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☑ Yes

(5.4.1.5) Financial metric

Select from:

☑ CAPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

11185178000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

99.5

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

75.2

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

75.2

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

99.8

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

0.2

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

Aligned with the global purpose of the Group to accelerate the transition to carbon neutrality, ENGIE Brasil Energia promotes innovative and sustainable solutions, balancing economic performance with positive impacts for people and the planet. With a focus on an increasingly cleaner energy matrix, the Company has prioritized investments in renewable energy, consolidating its position as a benchmark in sustainability within the Brazilian electric sector. From a financial planning perspective, ENGIE Brasil Energia's investments (Capex) and operational expenses (Opex) are aligned with the European Union's sustainable taxonomy guidelines. In the same vein, the Company is preparing to comply with the International Sustainability Standards Board (ISSB) standards which link sustainability information to the financial statements of companies. The Capex figures for 2024 is audited at a global level (Engie Group) and is publicly disclosed on the Engie Brasil Energia website and, on a consolidated basis, by the Engie Group. The Capex figures for 2025 and 2030 were estimated based on the forecast of Engie Brasil Energia's asset portfolio for those years. The estimate considers that new investments are focused on wind and solar energy, which are eligible and aligned with the European Union's sustainable taxonomy.

Row 3

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:
☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:
☑ Total across climate change mitigation and climate change adaption

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:
☑ Yes

(5.4.1.5) Financial metric

Select from:
☑ OPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

444379000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

85.3

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

85.3

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

85.3

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

92.6

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

7.4

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

Aligned with the global purpose of the Group to accelerate the transition to carbon neutrality, ENGIE Brasil Energia promotes innovative and sustainable solutions, balancing economic performance with positive impacts for people and the planet. With a focus on an increasingly cleaner energy matrix, the Company has prioritized investments in renewable energy, consolidating its position as a benchmark in sustainability within the Brazilian electric sector. From a financial planning perspective, ENGIE Brasil Energia's investments (Capex) and operational expenses (Opex) are aligned with the European Union's sustainable taxonomy guidelines. In the same vein, the Company is preparing to comply with the International Sustainability Standards Board (ISSB) standards which link sustainability information to the financial statements of companies. The Opex figures for 2024 is audited at a global level (Engie Group) and is publicly disclosed on the Engie Brasil Energia website and, on a consolidated basis, by the Engie Group. The Opex figures for 2025 and 2030 were estimated based on the forecast of Engie Brasil Energia's asset portfolio for those years. The estimate considers that new investments are focused on wind and solar energy, which are eligible and aligned with the European Union's sustainable taxonomy.
[Add row]

(5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization’s taxonomy alignment.

(5.4.3.2) Additional contextual information relevant to your taxonomy accounting

ENGIE Group follows a four-step process to identify the activities that are eligible and aligned according to the European Regulation governing the taxonomy of sustainable activities (2020/852) in all the countries in which the Group operates for 2024. The process covered climate change mitigation and adaptation objectives. The Group is mainly focused on the climate change mitigation objective, in line with its decarbonization strategy. -The first stage consists of studying the eligibility of activities and dividing the Group's economic activities into two categories: eligible and ineligible. -The second stage consists of determining, among the eligible activities, those whose priority was to contribute substantially to the objective of mitigating or adapting to climate change, assessing their compliance with the technical review criteria presented in the delegated acts. Among the technical review criteria, the activity is considered aligned if: for hydroelectric generation: the hydroelectric plant is of the "run of the river" type or can demonstrate an energy flow rate of more than 5 W/m2. -The third stage refers to compliance with the technical analysis criteria, ensuring that there is no detriment to the other environmental objectives. The management of risks related to climate change, water

resources, the circular economy, biodiversity erosion and air pollution is addressed in a specific section of Engie's environmental policy. The compliance assessment is carried out by the environmental coordinators based on the following main elements: risks related to climate change (physical risks), water stress, pollution (NOx, SOx, PM), protected zones, which is updated every year as part of the environmental report of the sites in operation; environmental management plan as part of the Group's voluntary CSR objectives; EMAS and ISO 14001 certification. ENGIE Brasil Energia data is is publicy available at. The data is audited at a global level (ENGIE Group). Activity level is available p.204-217 and methodology p.136 of

(5.4.3.3) Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

Select from:

☑ Yes

[Fixed row]

(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

(5.5.1) Investment in low-carbon R&D

Select from:

☑ Yes

(5.5.2) Comment

Engie is committed to innovation and the development of technologies that promote the transition to a low-carbon economy. In this context, the company directs its investments in Research and Development (R&D) with a strategy aligned with its decarbonization goals, seeking solutions that boost energy efficiency and the use of renewable sources. ENGIE's R&D projects cover several areas, including the optimization of photovoltaic plants, the development of wind turbine technologies and fault monitoring systems, as well as initiatives focused on adapting the Brazilian electricity sector to the impacts of climate change. Recent projects also include the enhancement of electronic hardware for detecting ground faults in DC power systems used in generation and transmission infrastructure, and the development of an autonomous, energy self-sufficient robot with a remote data access platform. By fostering the development of advanced technologies, the company seeks not only to optimize the performance of its renewable generation assets, but also to create solutions that can be scaled up and applied to the market in general, making a significant contribution to the decarbonization of the energy sector as a whole. These investments are in line with the company's global goals of achieving carbon neutrality by 2045.

[Fixed row]

(5.5.7) Provide details of your organization's investments in low-carbon R&D for your sector activities over the last three years.

Row 1

(5.5.7.1) Technology area

Select from:

☑ Solar energy generation

(5.5.7.2) Stage of development in the reporting year

Select from:

☑ Applied research and development

(5.5.7.3) Average % of total R&D investment over the last 3 years

0.1

(5.5.7.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

48169.85

(5.5.7.5) Average % of total R&D investment planned over the next 5 years

3.5

(5.5.7.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

The tool developed in this project is capable of detecting, identifying and quantifying energy losses in Engie Brasil Energia's photovoltaic plants. Through the diagnosis, there is the potential to optimize the efficiency of the plants by reducing energy losses, thus maximizing solar energy production. Since solar energy is a renewable and clean source, it supports the transition to a low-carbon economy. By improving the diagnosis and, possibly, the operational efficiency of the plants, the project will contribute directly to reducing GHG emissions, supporting the company's Transition Plan.

Row 3

(5.5.7.1) Technology area

Select from:

☑ Wind energy generation

(5.5.7.2) Stage of development in the reporting year

Select from:

☑ Full/commercial-scale demonstration

(5.5.7.3) Average % of total R&D investment over the last 3 years

16.6

(5.5.7.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

7164832.11

(5.5.7.5) Average % of total R&D investment planned over the next 5 years

0

(5.5.7.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

The project is directly linked to the development of wind power, a renewable and clean energy source. The production of wind turbines in Brazil helps to reduce emissions from the transportation of this equipment, which is normally purchased from other countries. In addition to fostering domestic industry, the project contributes to expanding Brazil's renewable energy matrix, reducing dependence on fossil sources and, consequently, reducing greenhouse gas (GHG) emissions. This project supports the company's Transition Plan by boosting the use of advanced technology in wind power generation, in line with decarbonization objectives.

Row 4

(5.5.7.1) Technology area

Select from:

☑ Other, please specify :R&D projects related to improving technologies that enhance operational efficiency

(5.5.7.2) Stage of development in the reporting year

Select from:

☑ Small scale commercial deployment

(5.5.7.3) Average % of total R&D investment over the last 3 years

4.2

(5.5.7.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

1834479.5

(5.5.7.5) Average % of total R&D investment planned over the next 5 years

16.4

(5.5.7.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

The projects in small-scale commercial implementation status are aimed at improving technologies that increase operational efficiency and sustainability in the electricity sector. Among them is the improvement of an optical transformer. Another project focuses on creating a system to monitor and detect faults in synchronous generators by analyzing the magnetic field, enabling early identification of abnormalities and preventing faults that could result in significant operational interruptions. Both projects are key to reducing operational risks and optimizing the use of resources, directly aligned with the objectives of the company's Transition Plan for a more sustainable and efficient operation.

Row 5

(5.5.7.1) Technology area

Select from:

☑ Other, please specify :R&D to develop research focused on mitigating and adapting to climate change in the energy sector.

(5.5.7.2) Stage of development in the reporting year

Select from:

☑ Applied research and development

(5.5.7.3) Average % of total R&D investment over the last 3 years

2.9

(5.5.7.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

3715447.56

(5.5.7.5) Average % of total R&D investment planned over the next 5 years

13.5

(5.5.7.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

The projects at the applied research and development level seek to address challenges in the transition to a more sustainable and resilient energy matrix. One of the projects focuses on developing methodologies, criteria and computational resources to identify, classify and quantify business opportunities in systems with high penetration of variable renewable energy sources, such as solar and wind. This is expected to lead to greater integration in the energy matrix, making a significant contribution to the transition to a low-carbon system and strengthening the resilience of the electricity system, in line with the company's Transition Plan. Another project focuses on the impacts of climate change and land use on the Brazilian electricity sector, with the aim of building a portfolio of sub-projects aimed at developing software, methods, techniques and models for power generation companies. The initiative is fundamental to Engie Brasil Energia's low-carbon strategy, as it aims to estimate and mitigate the impacts of climate change, protecting power generation assets against extreme weather events.
[Add row]

(5.7) Break down, by source, your organization’s CAPEX in the reporting year and CAPEX planned over the next 5 years.

Coal – hard

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

Since the sale of its last coal-fired plant in May 2023, Engie Brasil Energia has a 100% renewable portfolio. Following the decarbonization objectives of the Engie Group's portfolio, Engie Brasil Energia is not expected to operate coal-fired assets again.

Lignite

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

Engie Brasil Energia does not use lignite in its operations and does not plan to operate this type of source in line with its decarbonization strategy.

Oil

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

Engie Brasil Energia does not use fuel oil to generate electricity and does not plan to operate with this source in line with its decarbonization strategy.

Gas

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

Engie Brasil Energia does not use gas in its operations and does not plan to operate this type of source in line with its decarbonization strategy.

Sustainable biomass

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

Engie Brasil Energia does not use sustainable biomass in its operations and does not plan to operate this type of source.

Other biomass

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

No significant CAPEX was identified in sustainable biomass, with resources being concentrated on the expansion of other types of renewable generation and transmission lines.

Waste (non-biomass)

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

Engie Brasil Energia does not use waste (non-biomass) to generate electricity and does not plan to operate this type of source.

Nuclear

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

Engie Brasil Energia does not operate nuclear power plants and has no plans to do so.

Geothermal

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

Engie Brasil Energia does not operate geothermal sources and does not plan to operate this type of source in line with its decarbonization strategy.

Hydropower

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

147000000

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

1.6

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

20.8

(5.7.4) Most recent year in which a new power plant using this source was approved for development

2017

(5.7.5) Explain your CAPEX calculations, including any assumptions

Engie Brasil Energia operates hydroelectric plants and plans to continue operating this type of source in line with its decarbonization strategy. In 2024 and throughout 2025, the company has modernized and maintained the generating facilities at the Salto Osório, Jaguara and Miranda hydroelectric plants. From 2025 onwards, the modernization and maintenance of two of these plants, Salto Osário and Jaguara will continue. For the next few years, therefore, the planned CAPEX allocation is associated with the actual maintenance and operation values assessed for the period. However, other investments may be incorporated depending on the definitions of the business strategy in the coming years.

Wind

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

4376000000

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

48.9

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

27.4

(5.7.4) Most recent year in which a new power plant using this source was approved for development

2022

(5.7.5) Explain your CAPEX calculations, including any assumptions

Engie Brasil Energia operates wind power sources and plans to continue expanding this type of source in the energy matrix, in line with its decarbonization and diversification strategy. In 2025, the Serra do Assuruá Wind Complex was implemented. For the coming years, the planned CAPEX allocation is associated with the actual values of the plants under construction, as well as maintenance and operation assessed for the period. However, other investments may be incorporated depending on the definitions of the business strategy in the coming years

Solar

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

4417000000

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

49.5

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

51.8

(5.7.4) Most recent year in which a new power plant using this source was approved for development

2024

(5.7.5) Explain your CAPEX calculations, including any assumptions

Engie Brasil Energia operates solar power plants and plans to continue expanding this type of source in line with its decarbonization and diversification strategy. In 2024 and throughout 2025, the company earmarked investments for the construction of the Assú Sol Photovoltaic Complex, and CAPEX is expected to be allocated in the short term to the completion of this same complex. In 2025, CAPEX is also expected to be allocated on the expansion of the Paracatu Photovoltaic Complex. For the coming years, therefore, the planned allocation of resources is associated with the actual values of plants under construction, as well as maintenance and operation assessed for the period. However, other investments may be incorporated depending on the definitions of the business strategy in the coming years.

Marine

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

Engie Brasil Energia does not operate tidal power and does not plan to operate this type of source.

Fossil-fuel plants fitted with CCS

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

Engie Brasil Energia does not operate plants that use fossil fuels and does not plan to operate this type of source in line with its decarbonization strategy.

Other renewable (e.g. renewable hydrogen)

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

Engie Brasil Energia does not use any renewable sources in its operations other than hydroelectric, solar, wind and biomass plants (sugar cane and wood).

Other non-renewable (e.g. non-renewable hydrogen)

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

Engie Brasil Energia does not use non-renewable sources in its operations, and its portfolio includes only hydroelectric, solar, wind and biomass power plants, in line with its decarbonization strategy.
[Fixed row]

(5.7.1) Break down your total planned CAPEX in your current CAPEX plan for products and services (e.g. smart grids, digitalization, etc.).

Row 1

(5.7.1.1) Products and services

Select from:

☑ Energy management services

(5.7.1.2) Description of product/service

The Energy Place Platform was launched in 2020 by Engie Brasil Energia. Through this platform, customers can quote and buy short- and long-term energy. They can also track information, contractual performance and download documents intuitively and quickly. The platform is available to clients, free consumers who are not yet Engie clients and management companies operating in the free energy market. At the end of 2024, the Company enjoyed a share of 7.5% in the free-market and reporting growth of 31.7% in the number of free consumers served. As Energy Place is also available to consumers who are not yet ENGIE customers, the total number of users is higher than mentioned. In 2024, around R$2,6 million were disbursed, creation of new products on the e-commerce platform and new services for customer self-service. Improvements and the implementation of new modules are planned for the coming years. In 2025, investments of R$1 million are planned to focus on improving governance and access profiles, new features and Open Energy – new regulatory demand. In 2026, the investment forecast is R$1 million, with a focus on focusing on the continuity of Open Energy, new opportunities for opening the energy market and new services for customers. In other words, investments totaling R$4,6 million. In 2023, free consumers accounted for 40% of physical sales and 35,3% of net operating revenue, amounts 1.4 p.p. and 1.9 p.p. lower when compared to 2023. The variation is due mainly to the change in commercialization class of some existing customers in the Company's portfolio from Free Consumer to Trading Companies, given existing advantages for the latter economic group.

(5.7.1.3) CAPEX planned for product/service

4600000

(5.7.1.4) Percentage of total CAPEX planned for products and services

100

(5.7.1.5) End year of CAPEX plan

2026

[Add row]

(5.9) What is the trend in your organization’s water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

67

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

-5

(5.9.3) Water-related OPEX (+/- % change)

-4

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

0

(5.9.5) Please explain

The positive variation in CAPEX is mainly associated with investments in the modernization of hydroelectric plants (Modernizations of the Generator Park), which may lead to increased efficiency and optimization of water use. In 2023, investments were made in the Jaquara(UHJA),Miranda(UHMI) and UHSO plants,along the construction of a water pipeline in Pampa Sul. In 2024, investments were made in the Miranda(UHM), Salto Osório(UHSO), Ponte de Pedra(UHPP) and Jaguara(UHJA). At Salto Osório, the project, deemed as a major one in terms of size, includes the replacement of equipment and systems with the most modern technologies. Work on all six generator units is expected to be concluded by 2025. At Ponte de Pedra, the engineering project is advancing on schedule with estimated completion set for 2026. At Jaguara, work in progress is expected to proceed through 2028, increasing the useful life, reliability and availability of the assets, with the respective concession term expiring 2048.
[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Environmental externality priced
	Select from: ☑ Yes	*Select all that apply* ☑ Carbon ☑ Water

[Fixed row]

(5.10.1) Provide details of your organization’s internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

☑ Implicit price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

☑ Conduct cost-benefit analysis

☑ Drive low-carbon investment

☑ Identify and seize low-carbon opportunities

(5.10.1.3) Factors considered when determining the price

Select all that apply

☑ Alignment to international standards

☑ Alignment to scientific guidance

☑ Cost of required measures to achieve climate-related targets

(5.10.1.4) Calculation methodology and assumptions made in determining the price

Methodology: The internal carbon price was determined using a Marginal Abatement Cost Curve (MACC) developed for eight GHG reduction projects. The projects are classified into the following categories: Fleet replacement, including vehicle electrification and the substitution of fossil fuels with renewable alternatives in the light vehicle fleet; Consumption of renewable energy through the acquisition of I-RECs; Replacement of refrigerant and insulating gases in equipment; Reduction of emissions from suppliers. Each project was evaluated based on its potential to reduce emissions (tCO_2e), its Net Present Value (NPV), and the marginal abatement cost ($R\$/tCO_2e$). Optimistic and pessimistic scenarios were considered in the analysis. Assumptions: Time horizon: Emission reductions were projected until 2050. Currency conversions: 5.85 R$/US$ (Central Bank) Scopes considered: scopes 1, 2 and 3. Emission factors: Based on the Brazilian GHG Protocol. Price range: The internal carbon price range (minimum and maximum) corresponds to the lowest and highest marginal abatement costs among the selected projects, reflecting the implicit carbon value required to make each project economically viable.

(5.10.1.5) Scopes covered

Select all that apply

☑ Scope 1

☑ Scope 2

☑ Scope 3, Category 15 – Investments

☑ Scope 3, Category 2 - Capital goods

☑ Scope 3, Category 6 - Business travel

☑ Scope 3, Category 7 - Employee commuting

☑ Scope 3, Category 1 - Purchased goods and services

☑ Scope 3, Category 5 - Waste generated in operations

☑ Scope 3, Category 4 - Upstream transportation and distribution

☑ Scope 3, Category 3 - Fuel- and energy-related activities (not included in Scope 1 or 2)

(5.10.1.6) Pricing approach used – spatial variance

Select from:

☑ Differentiated

(5.10.1.7) Indicate how and why the price is differentiated

The internal carbon price is differentiated according to specific characteristics and feasibility of each project evaluated in our MACC (Marginal Abatement Cost Curve). This differentiation reflects the heterogeneity in emission sources, operational contexts, geographic locations, and implementation constraints across our portfolio. For example: -The availability of ethanol for vehicle fleets varied by region, influencing the degree of substitution (e.g., 100% in some units, 80% in others, and none where supply was uncertain). -The feasibility and availability of operating an electric fleet. -The expected long-term availability of technologies and equipment using insulating and refrigerant gases with lower global warming potential (GWP). These factors result in a range of marginal abatement costs, which define the internal carbon price variance.

(5.10.1.8) Pricing approach used – temporal variance

Select from:

☑ Evolutionary

(5.10.1.9) Indicate how you expect the price to change over time

We expect our internal carbon price to vary over time. This variation reflects the dynamic nature of our project portfolio and the he evolving conditions that influence the feasibility and cost-effectiveness of decarbonization initiatives. Several factors may influence future adjustments to the internal price range, such as: Technological evolution: As low-carbon technologies mature and become more cost-effective, some projects may present lower marginal abatement costs, influencing the lower bound of the price range. Resource availability: Regional constraints, such as the limited supply of biofuels in certain areas, may be resolved over time, enabling broader implementation of alternatives like ethanol-fueled vehicles and generators. Portfolio dynamics: The investment in new assets, or the decommissioning of existing ones, may shift the composition of emission sources and abatement opportunities, impacting the overall cost-effectiveness of the MACC. Fuel costs: fuel prices vary over time and across regions. Given these variables, the internal carbon price is periodically reviewed to ensure it remains aligned with the company's strategic objectives and reflects the most current economic and operational conditions.

(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

17

(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

19800

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

☑ Impact management

☑ Product and R&D

☑ Opportunity management

☑ Value chain engagement

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

☑ Yes, for some decision-making processes, please specify :To assess the economic viability and emission reduction potential of each project.

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

100

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

☑ Yes

(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

The internal carbon pricing approach is monitored and evaluated through a structured process aligned with our decarbonization strategy. The MACC (Marginal Abatement Cost Curve) is reviewed annually to assess the economic viability and emission reduction potential of each project. Project performance is tracked based on actual emission reductions and financial returns. The internal price range is adjusted as needed to ensure alignment with our long-term climate targets, including our Net Zero commitment. This process is overseen by the Sustentability Committee and integrated into capital allocation and investment decision-making on decarbonization projects.
[Add row]

(5.10.2) Provide details of your organization’s internal price on water.

Row 1

(5.10.2.1) Type of pricing scheme

Select from:

☑ Implicit price

(5.10.2.2) Objectives for implementing internal price

Select all that apply

☑ Incentivize consideration of water-related issues in risk assessment

☑ Influence strategy and/or financial planning

☑ Navigate regulations

(5.10.2.3) Factors beyond current market price are considered in the price

Select from:

☑ Yes

(5.10.2.4) Factors considered when determining the price

Select all that apply

☑ Existing or pending legislation

☑ Existing water tariffs

(5.10.2.5) Calculation methodology and assumptions made in determining the price

ENGIE Brasil Energia adopts an implicit pricing approach for internal water valuation, reflecting the economic value of water as a strategic input in its operations. The price used to determine the internal value of water is based on the Financial Compensation for the Use of Water Resources (CFURH). Among the key assumptions are: Recognition of water as a strategic resource: Water is treated as an essential input for energy generation, especially in hydroelectric plants; and CFURH is seen not only as a regulatory cost but also as an indicator of environmental and social impact. Calculation based on energy generated: This value serves as the basis for estimating the internal cost of water used in generation. Distribution of collected resources: ENGIE acknowledges that the royalties paid are distributed among the Federal Government, States and Municipalities, in accordance with current legislation; and This reinforces the company's social and environmental responsibility in the regions where it operates. Incentive for operational efficiency: Internally, ENGIE may use CFURH as a parameter to evaluate the water efficiency of each generating unit; and Units with better performance may receive incentives or have a lower internal water cost assigned. Long-term planning: CFURH is considered in the company's strategic planning, especially in scenarios of water scarcity or regulatory changes.

(5.10.2.6) Stages of the value chain covered

Select all that apply

☑ Direct operations

(5.10.2.7) Pricing approach used – spatial variance

Select from:

☑ Differentiated

(5.10.2.8) Indicate how and why the price is differentiated

ENGIE Brasil Energia differentiates its internal water pricing through an implicit price approach, which reflects the strategic importance and economic value of water in hydroelectric generation. How the price is differentiated: Hydropower-specific valuation: The implicit price of water is primarily applied to hydroelectric assets, where water is used for energy generation and subsequently returned to the water body in equal or better conditions. This operational characteristic justifies a distinct

valuation approach, focused not on consumption, but on ecosystem service dependency and regulatory exposure. Regulatory reference–CFURH: The Financial Compensation for the Use of Water Resources (CFURH) serves as a reference for the economic value of water in hydroelectric generation. This financial compensation is regulated by: - Law No. 7,990/1989; - Decree No. 3,739/2001, which defines the Updated Reference Tariff (TAR); - ANEEL Resolution No. 1,027/2022, which establishes the methodology for calculating the compensation; - The amount of financial compensation formula: CF = GH × TAR × PERC, where: CF is the value of the financial compensation; GH is the energy generated by the hydroelectric plant in that month; TAR is Updated Reference Tariff (Tarifa Atualizada de Referência - TAR) for the given month; PERC is the percentage corresponding to the financial compensation, as established by law.

(5.10.2.9) Pricing approach used – temporal variance

Select from:

☑ Evolutionary

(5.10.2.10) Indicate how you expect the price to change over time

ENGIE Brasil Energia adopts an implicit price approach for internal water valuation, with a focus on hydroelectric generation and the strategic management of physical, regulatory, and reputational risks. The expectation is that this price will evolve over time, reflecting: 1. Greater exposure to climate and water-related risks: The company recognizes the increasing frequency and intensity of extreme events, such as droughts and water scarcity, which directly impact the availability and regulation of water resources. These risks are highlighted in the Climate and Nature Report, p. 64, and tend to increase the economic value of water, raising the implicit price as a way to internalize these risks into decision-making processes. 2. More ambitious water efficiency targets The company has set a target to reduce water consumption to 0.1 m³/MWh by 2030, as described in the Sustainability Report, p. 10. This goal implies continuous investments in technologies and eco-efficiency practices, which in turn influence the valuation of water as a strategic input. 3. Increasing regulatory and social pressures The valuation of water is expected to intensify with the advancement of public policies and environmental regulations, as well as growing societal expectations for responsible natural resource management. The CFURH, for example, may undergo revisions that alter its calculation basis, impacting the reference value used by ENGIE.

(5.10.2.11) Minimum actual price used (currency per cubic meter)

0

(5.10.2.12) Maximum actual price used (currency per cubic meter)

0

(5.10.2.13) Business decision-making processes the internal water price is applied to

Select all that apply

☑ Opportunity management

☑ Value chain engagement

(5.10.2.14) Internal price is mandatory within business decision-making processes

Select from:

☑ Yes, for some decision-making processes, please specify :Engie applies an internal price on water in decision-making processes on hydroelectric assets.

(5.10.2.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

☑ Yes

(5.10.2.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

ENGIE monitors and evaluates its internal water pricing approach using the implicit price methodology, which incorporates the Financial Compensation for the Use of Water Resources for Hydroelectric Generation (CFURH). This ensures that the economic value of water is internalized in decision-making, particularly for hydroelectric assets. Monitoring and Evaluation Framework: CFURH, established by Law No. 7,990/1989 and regulated by ANEEL, corresponds to 7% of the value of energy generated, distributed based on the flooded area in each municipality. ENGIE applies this mechanism as a baseline for the implicit water price, ensuring compliance with national regulation. The company monitors monthly CFURH payments and integrates them into financial models and cash flow analysis of hydroelectric projects. In 2024, values ranged from R$ 0.0004/m³ to R$ 0.0039/m³. CFURH values are also disclosed to society, enabling awareness of the resources allocated to each level of government (municipal, state, and federal) and fostering local community engagement in monitoring and influencing their application. Thus, CFURH acts as a mechanism for channeling financial resources to the jurisdictions where they are collected, supporting local and regional development, and representing an opportunity to strengthen communities and promote social investment.
[Add row]

(5.11) Do you engage with your value chain on environmental issues?

Suppliers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change
☑ Water

Customers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:
☑ Yes

(5.11.2) Environmental issues covered

Select all that apply
☑ Climate change

Investors and shareholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:
☑ No, but we plan to within the next two years

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:
☑ Other, please specify :Currently, two minority shareholders (members of the Board) undergo training on Climate Change. In the coming years, actions are planned to engage a larger number of investors and shareholders.

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

Currently, two minority shareholders are part of the Board of Directors of Engie Brasil Energia, as required by the New Market listing segment of the Brazilian Stock Exchange – B3. They undergo annual training on Climate Change to promote engagement in this issue. This training is one of Engie Brasil Energia's corporate goals, tied to employees' short-term (annual) variable compensation. In the coming years, actions are planned to engage a larger number of investors and shareholders.

Other value chain stakeholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Water

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Contribution to supplier-related Scope 3 emissions

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

To classify suppliers whose impacts on the environment are significant, Engie uses a threshold based on their share of Scope 3 GHG emissions. Specifically, the main suppliers are those that together account for more tah 80% of supply chain emissions. Therefore, in percentage terms, the company seeks to engage 100% of these main suppliers, which correspond to 80% of Scope 3 emissions related to the suppliers (categories "Purchased goods and services" and "Capital goods" of scope 3).

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☑ 100%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

31

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Impact on water availability

☑ Impact on pollution levels

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Engie classifies critical suppliers in water resources through its ESG questionnaire, assessing impacts on water availability and pollution, legal compliance, certifications, and environmental initiatives. Suppliers with a performance below 30% on a scale of 100% are considered critical. These suppliers are prioritized for engagement, with the aim of mitigating impacts and promoting more sustainable initiatives, including water management practices.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☑ 1-25%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

43
[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

(5.11.2.4) Please explain

In addition to the ESG questionnaire, which has a specific climate module, Engie Brasil Energia also assesses the suppliers that contribute most to its scope 3 emissions (categories 1 and 2). In 2024, the company selected suppliers that contributed more than 80% of greenhouse gas emissions in categories 1 and 2. Emissions were calculated based on spend and emissions factors provided by Quantis (data provider). There is a direct relationship between the suppliers with the highest spend in 2024 and the highest emissions. In 2024, 39 suppliers were invited to take part in the Supplier Decarbonization Program. In 2025, 13 more suppliers

were invited, totalling 52 targets suppliers, and the emissions factors were provided by UE-EPA (data provider). The targets suppliers are encouraged to monitor their emissions, set reduction targets in line with science and implement decarbonization projects. In addition to providing suppliers with a free inventory preparation tool, Engie also promotes training and capacity building. This approach allows the company to direct attention and efforts towards the suppliers that have the most significant impact on its operations. By prioritizing suppliers based on the volume of purchases, Engie ensures that it is proactively managing those that represent a substantial portion of its supply chains, which is essential for maintaining operational continuity and compliance with its quality standards.

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

(5.11.2.4) Please explain

Every year, Engie Brasil Energia invites all its suppliers to complete an ESG questionnaire covering a range of topics, including water management. The questionnaire includes questions about the existence of water reuse initiatives, targets for reducing pollutant loads in effluents, and whether water quality is monitored to ensure compliance with applicable regulations. Based on the results and considering other critical suppliers (that contributes with more than 50% of total spend), Engie prioritizes engagement efforts with suppliers identified as having significant dependencies on water resources. For these suppliers, Engie invites for online trainings and provides informative materials with recommendations and relevant tools to support improvements in their water management practices.
[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization’s purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Engie assesses and monitors its suppliers with a focus on compliance with ethical, environmental and sustainability criteria, including aspects related to greenhouse gas emissions. There are clauses in contracts with suppliers that require compliance with ethical and environmental requirements. Engie's ethics, health and safety, social and environmental responsibility clause must be included in all contracts with all the Group's suppliers, service providers, subcontractors and partners, regardless of the entity with which they are working. For every contract, the unit's environmental team analyzes the supplier and adds an annex to the contract called 'Additional Conditions'. In this annex, depending on the supplier's characteristics, the contractor is required to meet environmental requirements, such as a Solid Waste Plan, supplying data for the preparation of a greenhouse effect inventory, among others that the environmental team deems pertinent. In addition, suppliers are subjected to a due diligence process, which assesses possible ethical and environmental infraction notices, environmental lawsuits, among others). When an infraction is identified, the supplier is contacted, and a risk analysis is carried out. The supplier may be prohibited from contracting or inactivated from the base.

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Engie assesses and monitors its suppliers with a focus on compliance with ethical, environmental and sustainability criteria, including aspects related to greenhouse gas emissions. There are clauses in contracts with suppliers that require compliance with ethical and environmental requirements. Engie's ethics, health and safety, social and environmental responsibility clause must be included in all contracts with all the Group's suppliers, service providers, subcontractors and partners,

regardless of the entity with which they are working. For every contract, the unit's environmental team analyzes the supplier and adds an annex to the contract called 'Additional Conditions'. In this annex, depending on the supplier's characteristics, the contractor is required to meet environmental requirements, such as a Solid Waste Plan, chemical product labeling and documentation, environmental emergency reporting, and others. In addition, suppliers are subjected to a due diligence process, which assesses possible ethical and environmental infraction notices, environmental lawsuits, among others). When an infraction is identified, the supplier is contacted, and a risk analysis is carried out. The supplier may be prohibited from contracting or inactivated from the base.
[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:
☑ Adoption of the UN International Labour Organization Principles

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply
☑ Fines and penalties

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:
☑ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:
☑ 100%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☑ 100%

(5.11.6.12) Comment

In all contracts with suppliers, there are specific clauses for compliance with international law norms established by the International Labour Organization (ILO) and national law norms established by the Ministry of Labor and Employment (MTE). These include, for example, the prohibition of child labor or any other form of forced or compulsory labor. This matter is also addressed in the Previous Ethical Analysis, which establishes that 100% of suppliers must undergo an ethics and compliance review and in the Due Diligence process. These process take place at the time of supplier registration and annually. The tool used to monitor the reputation of the company's major suppliers, suppliers representing the highest expenditures and with long term contracts (more than 13 months), called RepRisk, also assesses violations of ILO principles. If any violation is identified, whether at the time of contracting, during the Due Diligence process, or through RepRisk analyses, the supplier may be contacted to clarify the situation, and a risk analysis is conducted, which could lead to the termination of the contract or deactivation. Engagement actions are also promoted to ensure that non-compliance does not recur. In 2024, 100% of suppliers were subject to the mentioned contractual clauses as well as the Due Diligence process. Only one supplier was deactivated in the system due to an association with slave labor, which was identified during the Previous Ethical Analysis.

Water

(5.11.6.1) Environmental requirement

Select from:

☑ Adoption of the UN International Labour Organization Principles

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Fines and penalties

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:
☑ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:
☑ 100%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:
☑ 100%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:
☑ 100%

(5.11.6.12) Comment

In all contracts with suppliers, there are specific clauses for compliance with international law norms established by the International Labour Organization (ILO) and national law norms established by the Ministry of Labor and Employment (MTE). These include, for example, the prohibition of child labor or any other form of forced or compulsory labor. This matter is also addressed in the Previous Ethical Analysis, which establishes that 100% of suppliers must undergo an ethics and compliance review and in the Due Diligence process. These process take place at the time of supplier registration and annually. The tool used to monitor the reputation of the company's major suppliers, suppliers representing the highest expenditures and with long term contracts (more than 13 months), called RepRisk, also assesses violations of ILO principles. If any violation is identified, whether at the time of contracting, during the Due Diligence process, or through RepRisk analyses, the supplier may be contacted to clarify the situation, and a risk analysis is conducted, which could lead to the termination of the contract or deactivation. Engagement actions are also promoted to ensure that non-compliance does not recur. In 2024, 100% of suppliers were subject to the mentioned contractual clauses as well as the Due Diligence process. Only one supplier was deactivated in the system due to an association with slave labor, which was identified during the Previous Ethical Analysis.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Other, please specify :No infractions related to greenhouse gas emissions and pollutants, including environmental fines and embargoes. Brazilian legislation establishes standards and limits for the emission of pollutants into the atmosphere and watercourses.

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Fines and penalties

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 100%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☑ 100%

(5.11.6.12) Comment

Engie Brasil Energia has a Due Diligence process that requires 100% of suppliers to undergo an ethics and compliance review (frequency: at registration and annually). One of the criteria evaluated is related to non-compliance with emission of gases and air pollutants that could result in environmental fines and/or sanctions. If any fines or sanctions are identified, the supplier is contacted to clarify the situation, and a risk assessment is conducted, which may result in contract termination or deactivation. Engagement actions are also promoted to prevent recurring non-compliance. In 2024, 100% of suppliers underwent the due diligence process. No environmental fines and/or sanctions related to the assessed environmental criteria were identified, meaning that 100% of suppliers were in compliance.

Water

(5.11.6.1) Environmental requirement

Select from:

☑ Other, please specify :No infractions related to the management of water resources, including environmental fines and embargoes. Brazilian legislation establishes standards and limits for the emission of pollutants into the atmosphere and watercourses.

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Fines and penalties

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 100%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

☑ 100%

(5.11.6.12) Comment

Engie Brasil Energia has a Due Diligence process, which establishes that 100% of suppliers must undergo an ethics and compliance analysis (frequency: at the time of registration and annually). One of the criteria evaluated is associated with non-conformities in the management of water resources that may be linked to environmental notices and/or embargoes. If a fine or embargo is identified, the supplier is called in to clarify the situation and a risk analysis is carried out, which could lead to the contract being interrupted or inactivated. Engagement actions are also promoted so that non-compliance does not recur. In 2024, 100% of suppliers underwent a due diligence process. In no case were there any environmental fines and/or embargoes associated with the environmental requirements assessed. In other words, 100% of suppliers are complying.
[Add row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Emissions reduction

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to measure GHG emissions

☑ Provide training, support and best practices on how to mitigate environmental impact

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

☑ Tier 2 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 51-75%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☑ 76-99%

(5.11.7.8) Number of tier 2+ suppliers engaged

6

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Engie Brasil Energia has implemented a robust supplier engagement strategy focused on climate action and emissions reduction. As part of the "Supplier Decarbonization Program" (Jornada pelo Clima), structured in 2023 and launched in 2024, the company offers structured support to help suppliers define and implement their own carbon neutrality pathways. In 2024, the program offered free access to a digital platform that enables suppliers to develop their GHG inventories and simulate the impact of decarbonization projects. In addition, targeted training sessions and webinars were conducted to build supplier capacity in emissions measurement and mitigation strategies. These sessions reached suppliers representing approximately 75% of the company's spend in 2024. Suppliers participating in the program receive additional incentives, such as bonus points in performance evaluations and priority access to training opportunities. The program prioritizes suppliers responsible for the majority of Scope 3 emissions (categories 1 and 2), aiming to engage 100% of these key partners in setting science-based targets.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :By committing to decarbonization targets, the suppliers will reduce their Scope 1 and 2 emissions (and consequently the Scope 3 emissions of Engie Brasil Energia).

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Total water withdrawal volumes reduction

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to mitigate environmental impact

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 51-75%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

☑ 51-75%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Engie Brasil Energia engages its suppliers on water-related issues through its ESG questionnaire, which includes specific questions on water reuse projects, targets for reducing pollutant loads in effluents, and monitoring practices to ensure compliance with water regulations. These questions are designed to assess supplier maturity and identify those with substantive dependencies on water resources. Suppliers identified as having significant water-related impacts are prioritized for engagement. Engie provides these suppliers online trainings and educational materials to support improvements in water management practices. In addition, ESG engagement meetings are held regularly, where water-related topics are discussed alongside other environmental and social issues. These actions go beyond information collection and are designed to drive measurable improvements in supplier practices, contributing to enhanced transparency, capacity building, and sustainable water use.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :Avoid violations related to water resource management.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Clients play a strategic role in Engie Brasil Energia's decarbonization agenda. The growing demand from clients for clean energy and sustainable solutions drives the company to expand its 100% renewable generation portfolio and to offer green products such as I-RECs, ENGIE RECs, and carbon credits. Engaging with clients supports multiple objectives: increasing demand for renewable energy, strengthening the company's brand reputation, and helping clients achieve their ESG goals. To quantify the positive impact of this engagement, Engie applies the ENGIE Group's Descarbonização de Clientes (DeClic) accounting guidelines. This methodology, developed through literature review, stakeholder consultations, and real case testing, provides principles to measure avoided greenhouse gas (GHG) emissions resulting from the use of renewable energy instead of fossil fuels. Demonstrating avoided emissions is key to showing how Engie contributes to accelerating the transition to a carbon-neutral economy. The engagement strategy targets a broad range of clients, from medium-sized companies with 500 to 1,000 employees to large corporations with over 10,000 employees, including those in between. Communication channels include digital campaigns on platforms such as Google and LinkedIn, aiming to reach and engage clients across different sectors and scales. These actions are carried out periodically as part of broader commercial and institutional engagement efforts.

(5.11.9.6) Effect of engagement and measures of success

Engie engages clients around decarbonization products—such as I-RECs, ENGIE RECs, and carbon credits—through year-round digital campaigns to raise awareness and promote renewable energy solutions. One of the success metrics was the increase in impressions and clicks on Google and LinkedIn compared to the previous year. In 2024, these platforms generated 5,571,042 impressions (500% increase) and 67,275 clicks (200% increase), reflecting strong interest and visibility. There was an increase in the volume of green products commercialized in 2024 compared to 2023, including I-RECs, ENGIE RECs, and carbon credits. Although the campaigns are not temporally segmented and direct attribution is not feasible, the overall growth in sales supports the effectiveness of the engagement strategy. While it is not currently possible to directly correlate these campaigns with the adoption of decarbonization targets or sustainability strategies by clients, the marketing efforts complement commercial actions led by Engie's sales teams and help promote green offerings. In 2024, Engie Brasil Energia also established a strategic partnership with the Brazilian start-up Descarbonize to offset emissions from pre-defined events. This initiative contributed to the decarbonization of high-profile

activities such as the Billie Jean King Cup, ENGIE Open, and the travel of participants to Roland Garros, reinforcing the company's climate commitment and expanding its presence in the voluntary carbon market

Water

(5.11.9.1) Type of stakeholder

Select from:

☑ Other value chain stakeholder, please specify :Local communities

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Engaging local communities is part of the environmental conservation strategy adopted by Engie Brasil Energia, which includes aspects of water security. The company carries out a series of activities dedicated to promoting sustainable development, with a focus on Environmental Education. Environmental Education activities are part of the Conexão Program, focused on a diversified public, such as local communities, public and private schools, public authorities and the scientific academic community in general, which also offers structured routines for public visits to the power plants and other facilities in the Company's generation park.

(5.11.9.6) Effect of engagement and measures of success

One of the measures of success of the Connection Program was the occurrence of at least 1 meeting in each Engie Brasil Energia regional office throughout 2023. This metric was successfully achieved and more than 122,000 people participated in the Connection Program during the year. Throughout the presentations, participants were able to understand how the assets work, the energy generation process and its interfaces with the environment, including the use of water resources and pollution of water bodies.
[Add row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Engie Brasil Energia uses the operational control approach to address climate issues, as it allows the company to take direct responsibility for the emissions and environmental performance of the operations under its management. This approach facilitates governance and the implementation of corrective actions, since the company has the authority to make decisions and implement necessary changes to achieve its environmental objectives. This ensures that all environmental practices and policies are applied consistently in the operations under its control, promoting effective environmental management in line with corporate standards. In addition, the operational control approach is fully in line with Engie's organizational structure, where the company exercises control over more than 90% of the assets in its portfolio. This consistency simplifies data collection and environmental performance monitoring, providing a clear and manageable view of the environmental impact of its activities. In this way, Engie is able to continuously monitor and improve its environmental performance, ensuring that its operations make a positive contribution to sustainability and the environment.

Water

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Engie Brasil Energia uses the operational control approach to deal with issues related to water resources, as it allows the company to take direct responsibility for the environmental performance of the operations under its management, specially in the hydroelectric sector. This approach facilitates governance and the implementation of corrective actions, since the company has the authority to make decisions and implement necessary changes to achieve its environmental

objectives. This ensures that all environmental practices and policies are applied consistently in the operations under its control, promoting effective environmental management in line with corporate standards. In addition, the operational control approach is fully in line with Engie's organizational structure, where the company exercises control over the majority of its operations. This consistency simplifies data collection and the monitoring of environmental performance, providing a clear and manageable view of the environmental impact of its activities. In this way, Engie is able to continuously monitor and improve its environmental performance, ensuring that its operations make a positive contribution to sustainability and the environment.

Plastics

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Engie Brasil Energia uses the operational control approach to deal with the issue of plastics in its operations. Although this issue is not currently considered material for the company, the company takes responsibility for waste management practices in the operations under its control, ensuring that its operations meet the environmental standards set by the company. In addition, Engie is aware of the growing importance of the issue of plastics throughout the value chain and is committed to moving forward in identifying the impact of plastics in the upstream, if it identifies a significant risk to its operations or reputation.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Engie Brasil Energia uses the operational control approach to deal with biodiversity issues, as it allows the company to take direct responsibility for the environmental performance of the operations under its management. This approach facilitates governance and the implementation of corrective actions, since the company has the authority to make decisions and implement necessary changes to achieve its objectives. This ensures that all related practices and policies are applied consistently in the operations under its control, promoting effective environmental management in line with corporate standards. In addition, the operational control approach is fully in line with Engie's organizational structure, where the company exercises control over the majority of its operations. This consistency simplifies data collection and the monitoring of environmental performance, providing a clear and manageable view of the impact of its activities. In this way, the company is able to continuously monitor and improve its performance, ensuring that its operations make a positive contribution to sustainability.
[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:
☑ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

(7.1.1.1) Has there been a structural change?

Select all that apply
☑ Yes, an acquisition

(7.1.1.2) Name of organization(s) acquired, divested from, or merged with

Conjunto Fotovoltaico Juazeiro Solar (CFJS) Conjunto Fotovoltaico São Pedro (CFSP) Conjunto Fotovoltaico Sol do Futuro (CFSF) Conjunto Fotovoltaico Sertão Solar Barreiras (CFSB) Conjunto Fotovoltaico Lar do Sol (CFLS)

(7.1.1.3) Details of structural change(s), including completion dates

Engie Brasil Energia added 1.2 GW of installed capacity to its renewable energy portfolio, which now totals 9.6 GW, entirely sourced from renewable sources across 115 power plants. This expansion included the full commissioning of the Santo Agostinho Wind Complex and the acquisition of five operational solar PV assets: – Conjunto Fotovoltaico Juazeiro Solar (CFJS) – Conjunto Fotovoltaico São Pedro (CFSP) – Conjunto Fotovoltaico Sol do Futuro (CFSF) – Conjunto Fotovoltaico Sertão Solar Barreiras (CFSB) – Conjunto Fotovoltaico Lar do Sol (CFLS) In addition, we anticipated the start of commercial operations for the Serra do Assuruá Wind Complex, which began operating more than half of its total 846 MW installed capacity. Operational testing also began for the Assú Sol Solar Complex, which will contribute an additional 752 MW to our generation capacity throughout 2025. In parallel, we advanced in the transmission segment by securing the main lot in the second auction held by the Brazilian Electricity Regulatory Agency (ANEEL) in 2024. This project, named the Graúna Transmission System, will strengthen the South and Southeast/Central-West subsystems of Brazil's electric grid. With 780 km of transmission lines, it will be the fifth transmission project implemented by the Company, joining the 2,710 km already in operation and the 1,000 km under development in the Asa Branca project. 2024 marked the highest annual investment in

ENGIE Brasil Energia's history, with approximately BRL 9.7 billion invested, primarily in wind and solar energy projects. A further BRL 8.5 billion in investments are already committed for the 2025–2027 period
[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

(7.1.2.1) Change(s) in methodology, boundary, and/or reporting year definition?

Select all that apply

☑ Yes, a change in boundary

(7.1.2.2) Details of methodology, boundary, and/or reporting year definition change(s)

In 2021, ENGIE Brasil Energia completed the divestment of the Jorge Lacerda Thermoelectric Complex, marking a significant structural change in the company's operations. As a result, the organizational boundary used for emissions accounting was revised to reflect the exclusion of thermoelectric operations from the company's asset portfolio. This change led to a recalculation of the base year (2021), which is used as the reference year for emissions comparison. Since May 2023, ENGIE Brail Energia's power generation portfolio has been composed of 100% renewable sources The updated boundary has been consistently applied and is publicy available in the GHG Inventory published by the company.
[Fixed row]

(7.1.3) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

(7.1.3.1) Base year recalculation

Select from:

☑ Yes

(7.1.3.2) Scope(s) recalculated

Select all that apply

☑ Scope 1

☑ Scope 2, location-based

☑ Scope 3

(7.1.3.3) Base year emissions recalculation policy, including significance threshold

ENGIE Brasil Energia adopts 2021 as the base year for its greenhouse gas (GHG) emissions inventory. In 2024, a recalculation of base year emissions was performed due to significant structural changes, specifically the divestment of thermoelectric power plants, including the Jorge Lacerda in 2021 and Pampa Sul in 2023. Since May 2023, ENGIE Brasil Energia's power generation portfolio has been composed of 100% renewable sources. These updates materially changed the company's emissions profile and justified the recalculation, in accordance with GHG Protocol guidance. The current emissions are evaluated against the recalculated 2021 base year. ENGIE Brasil Energia reports all Scope 1 (direct), Scope 2, and applicable Scope 3 (indirect) GHG emissions. Scope 1 includes emissions from stationary and mobile combustion, agricultural activities, fugitive emissions from equipment, internal wastewater treatment, solid waste in controlled sites, and land use change. Scope 2 includes emissions from purchased electricity and transmission losses. Since 2023, the company has been acquiring I-RECs to fully offset its Scope 2 emissions. Consequently, ENGIE has reported Scope 2 emissions under both the location-based and market-based approaches. Scope 3 covers upstream fuel and energy-related activities not included in Scopes 1 and 2, purchased goods and services, capital goods, business travel, employee commuting, upstream transportation and distribution, external wastewater treatment, waste treatment outside the organization's boundaries, and investments. The inventory also accounts for biogenic CO_2 emissions from the combustion of biomass fuels such as sugarcane bagasse, ethanol, and biodiesel, as well as avoided emissions, carbon stock in preserved green areas, and biogenic emissions or removals resulting from land use changes. ENGIE defines its organizational boundaries using both the operational control and equity share approaches recommended by the GHG Protocol. Emissions from activities under its operational control are reported in full, while emissions from assets where ENGIE holds equity participation are reported proportionally. These practices ensure that ENGIE's GHG inventory is transparent, consistent, and aligned with the company's operational reality, supporting comparability of emissions over time and enhancing the integrity of climate-related disclosures.

(7.1.3.4) Past years' recalculation

Select from:

☑ Yes

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

☑ ISO 14064-1

☑ The Greenhouse Gas Protocol: Scope 2 Guidance

☑ US EPA Emissions & Generation Resource Integrated Database (eGRID)
☑ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard
☑ Defra Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, 2019
☑ Other, please specify :Brazil GHG Protocol Programme -IPCC Guidelines for National Greenhouse Gas Inventories, 2006

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:
☑ We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:
☑ We are reporting a Scope 2, market-based figure

(7.3.3) Comment

Since 2023, ENGIE Brasil Energia has been using International Renewable Energy Certificates (I-RECs) to fully offset its Scope 2 emissions. Consequently, Scope 2 emissions have been reported following both the location-based and market-based methodologies, in accordance with the GHG Protocol guidelines. From that point onward, ENGIE's market-based Scope 2 emissions have been reported as zero, marking a significant milestone in the company's Climate Journey strategy and its ongoing commitment to reducing carbon intensity.
[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:
☑ No

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

19065

(7.5.3) Methodological details

The base year serves as a crucial reference point for consistently comparing atmospheric emissions over time. In the case of ENGIE, the base year for the Greenhouse Gas (GHG) emissions inventory is 2021. This means that all current emissions will be assessed in relation to that year. In 2023, the base year was recalculated due to the decommissioning of thermal power plants and the addition of new categories under Scope 3. The emissions calculation for the 2021 ENGIE Brasil Energia's inventory was carried out using Cerensa software. The software uses emission factors derived from the Brazilian GHG Protocol Program, IPCC and Defra. The global warming potential used for the calculations is that published by the IPCC Fifth Assessment Report: Climate Change 2013 (AR5).

Scope 2 (location-based)

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

2439

(7.5.3) Methodological details

The emissions calculation for the 2021 ENGIE Brasil Energia's inventory was carried out using Cerensa software. The software uses emission factors derived from the Brazilian GHG Protocol Program, IPCC and Defra. The global warming potential used for the calculations is that published by the IPCC Fifth Assessment Report: Climate Change 2013 (AR5).

Scope 2 (market-based)

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Scope 2 emissions considers both location-based and market-based approaches, following the recommendations of the GHG Protocol.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

233470

(7.5.3) Methodological details

The emissions calculation for the 2021 ENGIE Brasil Energia's inventory was carried out using Cerensa software. The software uses emission factors derived from the Brazilian GHG Protocol Program, IPCC and Defra. The global warming potential used for the calculations is that published by the IPCC Fifth Assessment Report: Climate Change 2013 (AR5).

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

603745.19

(7.5.3) Methodological details

The emissions calculation for the 2021 ENGIE Brasil Energia's inventory was carried out using Cerensa software. The software uses emission factors derived from the Brazilian GHG Protocol Program, IPCC and Defra. The global warming potential used for the calculations is that published by the IPCC Fifth Assessment Report: Climate Change 2013 (AR5).

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

3960.74

(7.5.3) Methodological details

The emissions calculation for the 2021 ENGIE Brasil Energia's inventory was carried out using Cerensa software. The software uses emission factors derived from the Brazilian GHG Protocol Program, IPCC and Defra. The global warming potential used for the calculations is that published by the IPCC Fifth Assessment Report: Climate Change 2013 (AR5).

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

1418.41

(7.5.3) Methodological details

The emissions calculation for the 2021 ENGIE Brasil Energia's inventory was carried out using Cerensa software. The software uses emission factors derived from the Brazilian GHG Protocol Program, IPCC and Defra. The global warming potential used for the calculations is that published by the IPCC Fifth Assessment Report: Climate Change 2013 (AR5).

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

24.17

(7.5.3) Methodological details

The emissions calculation for the 2021 ENGIE Brasil Energia's inventory was carried out using Cerensa software. The software uses emission factors derived from the Brazilian GHG Protocol Program, IPCC and Defra. The global warming potential used for the calculations is that published by the IPCC Fifth Assessment Report: Climate Change 2013 (AR5).

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

366.07

(7.5.3) Methodological details

The emissions calculation for the 2021 ENGIE Brasil Energia's inventory was carried out using Cerensa software. The software uses emission factors derived from the Brazilian GHG Protocol Program, IPCC and Defra. The global warming potential used for the calculations is that published by the IPCC Fifth Assessment Report: Climate Change 2013 (AR5).

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

185.34

(7.5.3) Methodological details

The emissions calculation for the 2021 ENGIE Brasil Energia's inventory was carried out using Cerensa software. The software uses emission factors derived from the Brazilian GHG Protocol Program, IPCC and Defra. The global warming potential used for the calculations is that published by the IPCC Fifth Assessment Report: Climate Change 2013 (AR5).

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

The emissions category does not apply to power generation and transmission operations, which are the types of operations carried out by Engie Brasil Energia.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

The emissions category does not apply to power generation and transmission operations, which are the types of operations carried out by Engie Brasil Energia.

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

The emissions category does not apply to power generation and transmission operations, which are the types of operations carried out by Engie Brasil Energia.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

The emissions category does not apply to power generation and transmission operations, which are the types of operations carried out by Engie Brasil Energia.

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

The emissions category does not apply to power generation and transmission operations, which are the types of operations carried out by Engie Brasil Energia.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

The emissions category does not apply to power generation and transmission operations, which are the types of operations carried out by Engie Brasil Energia.

Scope 3 category 14: Franchises

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

The emissions category does not apply to power generation and transmission operations, which are the types of operations carried out by Engie Brasil Energia.

Scope 3 category 15: Investments

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

103718

(7.5.3) Methodological details

The emissions calculation for the 2021 ENGIE Brasil Energia's inventory was carried out using Cerensa software. The software uses emission factors derived from the Brazilian GHG Protocol Program, IPCC and Defra. The global warming potential used for the calculations is that published by the IPCC Fifth Assessment Report: Climate Change 2013 (AR5).

Scope 3: Other (upstream)

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

8.23

(7.5.3) Methodological details

The category was filled in with the sum of emissions from the treatment of liquid effluents treated outside the organization's boundaries and indirect fugitive emissions.

Scope 3: Other (downstream)

(7.5.1) Base year end

12/31/2024

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

The emissions category does not apply to power generation and transmission operations, which are the types of operations carried out by Engie Brasil Energia. [Fixed row]

(7.6) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

17361.38

(7.6.3) Methodological details

The emissions calculation for the 2024 ENGIE Brasil Energia's inventory was carried out using Cerensa software. The software uses emission factors derived from the Brazilian GHG Protocol Program, IPCC and Defra. The global warming potential used for the calculations is that published by the IPCC Fifth Assessment Report: Climate Change 2013 (AR5).

Past year 1

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

19347

(7.6.2) End date

12/31/2023

(7.6.3) Methodological details

The emissions calculation for the 2023 ENGIE Brasil Energia's inventory was carried out using Cerensa software. The software uses emission factors derived from the Brazilian GHG Protocol Program, IPCC and Defra. The global warming potential used for the calculations is that published by the IPCC Fifth Assessment Report: Climate Change 2013 (AR5).

Past year 2

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

21632

(7.6.2) End date

12/31/2022

(7.6.3) Methodological details

The emissions calculation for the 2022 ENGIE Brasil Energia's inventory was carried out using Cerensa software. The software uses emission factors derived from the Brazilian GHG Protocol Program, IPCC and Defra. The global warming potential used for the calculations is that published by the IPCC Fifth Assessment Report: Climate Change 2013 (AR5).

Past year 3

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

19065

(7.6.2) End date

12/31/2021

(7.6.3) Methodological details

The emissions calculation for the 2021 ENGIE Brasil Energia's inventory was carried out using Cerensa software. The software uses emission factors derived from the Brazilian GHG Protocol Program, IPCC and Defra. The global warming potential used for the calculations is that published by the IPCC Fifth Assessment Report: Climate Change 2013 (AR5).
[Fixed row]

(7.7) What were your organization’s gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

14942.35

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

0

(7.7.4) Methodological details

In 2024, emissions from the purchase and loss of electricity were zero in the market-based approach due to the use of 100% renewable energy, as evidenced by the issuance of International REC Standard certificates of origin (I-RECs). The calculation of emissions in ENGIE Brasil Energia's 2024 inventory was carried out using Cerensa software. The software uses emission factors derived from the Brazilian GHG Protocol Program, IPCC and Defra. The global warming potentials used for the calculations are those published by the IPCC Fifth Assessment Report: Climate Change 2013 (AR5). The Sustainability Report presents Scope 2 emissions considering both location-based and market-based approaches, following the recommendations of the GHG Protocol.

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

18729.71

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

0

(7.7.3) End date

12/31/2023

(7.7.4) Methodological details

In 2023, emissions from the purchase and loss of electricity were zero in the market-based approach due to the use of 100% renewable energy, as evidenced by the issuance of International REC Standard certificates of origin (I-RECs). The calculation of emissions in ENGIE Brasil Energia's 2023 inventory was carried out using Cerensa software. The software uses emission factors derived from the Brazilian GHG Protocol Program, IPCC and Defra. The global warming potentials used for the calculations are those published by the IPCC Fifth Assessment Report: Climate Change 2013 (AR5). The Sustainability Report presents Scope 2 emissions considering both location-based and market-based approaches, following the recommendations of the GHG Protocol.

Past year 2

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

7051

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

0

(7.7.3) End date

12/31/2022

(7.7.4) Methodological details

In 2022, emissions from the purchase and loss of electricity were 7051 tCO2e in the location-based approach. The calculation of emissions in ENGIE Brasil Energia's 2022 inventory was carried out using Cerensa software. The software uses emission factors derived from the Brazilian GHG Protocol Program, IPCC and Defra. The global warming potentials used for the calculations are those published by the IPCC Fifth Assessment Report: Climate Change 2013 (AR5).

Past year 3

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

2439

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

0

(7.7.3) End date

12/31/2021

(7.7.4) Methodological details

In 2021, emissions from the purchase and loss of electricity were 2439 tCO2e in the location-based approach. The calculation of emissions in ENGIE Brasil Energia's 2021 inventory was carried out using Cerensa software. The software uses emission factors derived from the Brazilian GHG Protocol Program, IPCC and Defra. The global warming potentials used for the calculations are those published by the IPCC Fifth Assessment Report: Climate Change 2013 (AR5).
[Fixed row]

(7.8) Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:
☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

134774.23

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

63

(7.8.5) Please explain

Emissions that occur throughout the life cycle (extraction, production, and transportation) of goods and services purchased or acquired by the company, which are not accounted for in any other Scope 3 category. A spend-based method was adopted, with the emission factors obtained from US EPA database, as recommended by the GHG Protocol. Additionally, 63% of the emissions were calculated using the hybrid method and supplier-specific method, resulting in a gradual increase in data accuracy.

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

51242.64

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

63

(7.8.5) Please explain

Emissions that occur throughout the life cycle (extraction, production, and transportation) of capital goods purchased or acquired by the company, which are not accounted for in any other Scope 3 category. A spend-based method was adopted, with the emission factors obtained from US EPA database, as recommended by the GHG Protocol. Additionally, 63% of the emissions were calculated using the hybrid method and supplier-specific method, resulting in a gradual increase in data accuracy.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

686.09

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Emissions that occur throughout the life cycle of fuels and energy purchased, consumed, or sold by the the Company. In other words, it does not account for combustion emissions (reported in Scopes 1 and 2). Emission factors were obtained from Ecoinvent database

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

2022.77

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Mobile combustion emission factors were adopted following the methodologies provided by 'IPCC 2006 – vol. 2 Energy – Chap. 3 Mobile Combustion' and the GHG Protocol Brazil Tool 2024.0.1. In the upstream transport and distribution category, ENGIE Brasil Energia considers rented or contracted vehicles under the control of third parties used to transport people, raw materials, and/or products/by-products funded by the company (cars, ships, and locomotives). Data from suppliers were used for the calculations.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

576.04

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Emission factors from waste treatments and disposals were adopted following the methodologies provided by 'IPCC 2006 – vol. 5 Waste – Chap. 3 Solid Waste Disposal / Chap. 4 Biological Treatment of Solid Waste' and by the GHG Protocol Brazil Tool 2024.0.1. ENGIE Brasil Energia considers waste disposed of in landfills, composted, or incinerated in disposal sites not controlled by the company, in addition to accounting for emissions from the anaerobic treatment of liquid effluents within the organization's limits. Proper final disposal is an assumption of waste management carried out by ENGIE Brasil Energia at all its facilities, highlighting the relevance of calculating emissions from waste operations for EBE's considerations within its assumptions, despite this having low numerical significance within total emissions.

Business travel

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

2432.71

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Mobile combustion emission factors were adopted following the methodologies provided by “IPCC 2006 – vol. 2 Energy – Chap. 3 Mobile combustion;” and “2020 Government GHG Conversion Factors for Company Reporting: Methodology Paper for Emission Factors (DEFRA 2020)”. ENGIE Brasil Energia measures the emission of air travel and occasional trips by employees in vehicles leased for activities related to the organization's business.

Employee commuting

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

105.29

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Mobile combustion emission factors were adopted following the methodologies provided by “IPCC 2006 – vol. 2 Energy – Chap. 3 Mobile combustion” and the GHG Protocol Brazil Tool 2024.0.1 ENGIE Brasil Energia considers this emission as chartered transport used for home-work transport. ENGIE Brasil Energia's greenhouse gas inventory is validated by a third-party company, including Scope 3 emissions.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Engie Brasil Energia is not a lessor of upstream assets. So, this category is not applicable.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

This measure is not applicable to ENGIE Brasil Energia, as there were no emissions associated with downstream transportation and distribution in the reporting year. The upstream transportation and distribution is applicable for ENGIE Brasil Energia's inventory and was reported.

Processing of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Considering that the product sold by ENGIE Brasil Energia is electricity, there is no end-of-life processing and, therefore, this measure is not applicable.

Use of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

This category is not applicable to ENGIE Brasil Energia, since the product it sells is electricity, which does not generate emissions in its use.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Please explain

Considering that the product sold by ENGIE Brasil Energia is electricity, there is no end-of-life treatment and, therefore, this category is not applicable.

Downstream leased assets

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Please explain

ENGIE Brasil Energia is not a lessee of downstream assets. So, this category is not applicable.

Franchises

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Please explain

ENGIE Brasil Energia does not have deductibles, so the category is not applicable.

Investments

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

50651.45

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Investment-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Corresponds to the emissions from the operations of TAG (Transportadora Associada de Gás). In 2024, Engie Brasil Energia held a 17.5% stake in TAG. This value was considered in the calculation. Scope 1 and 2 emissions reported by TAG were considered in the calculation.

Other (upstream)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

23.16

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

The category was filled in with the emissions from the treatment of liquid effluents treated outside the organization's boundaries. The emissions of the treatment and disposal of waste was reported in another scope 3 category (Waste generated in the operations).

Other (downstream)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

ENGIE Brasil Energia has no other relevant sources to record.
[Fixed row]

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

(7.8.1.1) End date

12/31/2023

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

146874

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

152940

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

16826

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

4882

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

1992

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

3401

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

164

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

0

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

0

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

0

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

99317

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

11

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

Emissions that do not apply to the 2023 inventory have been reported as zero. Note 2: In Scope 3, category Other (upstream) includes emissions from the treatment of liquid effluents treated outside the organization's boundaries. The emissions of the treatment and disposal of waste was reported in another scope 3 category (Waste generated in the operations).

Past year 2

(7.8.1.1) End date

12/31/2022

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

24689

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

26877

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

8677

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

1697

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

139

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

935

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

183

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

0

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

0

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

0

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

91435

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

3

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

Emissions that do not apply to the 2022 inventory have been reported as zero. Note 2: In Scope 3, category Other (upstream) includes emissions from stationary combustion from a source controlled or owned by the supplier.
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	*Select from:* ☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	*Select from:* ☑ Third-party verification or assurance process in place
Scope 3	*Select from:* ☑ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.1.2) Status in the current reporting year

Select from:

☑ Complete

(7.9.1.3) Type of verification or assurance

Select from:

☑ Reasonable assurance

(7.9.1.4) Attach the statement

Engie Statement Reasonable_CDP_Ass.pdf

(7.9.1.5) Page/section reference

2

(7.9.1.6) Relevant standard

Select from:

☑ ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)

(7.9.1.7) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:
☑ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:
☑ Reasonable assurance

(7.9.2.5) Attach the statement

Engie Statement Reasonable_CDP_Ass.pdf

(7.9.2.6) Page/ section reference

2

(7.9.2.7) Relevant standard

Select from:
☑ ISO14064-3

(7.9.2.8) Proportion of reported emissions verified (%)

100

Row 2

(7.9.2.1) Scope 2 approach

Select from:
☑ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:
☑ Reasonable assurance

(7.9.2.5) Attach the statement

Engie Statement Reasonable_CDP_Ass.pdf

(7.9.2.6) Page/ section reference

2

(7.9.2.7) Relevant standard

Select from:
☑ ISO14064-3

(7.9.2.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply
☑ Scope 3: Purchased goods and services

(7.9.3.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:
☑ Reasonable assurance

(7.9.3.5) Attach the statement

Engie Statement Reasonable_CDP_Ass.pdf

(7.9.3.6) Page/section reference

3

(7.9.3.7) Relevant standard

Select from:
☑ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100

Row 2

(7.9.3.1) Scope 3 category

Select all that apply
☑ Scope 3: Capital goods

(7.9.3.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:
☑ Reasonable assurance

(7.9.3.5) Attach the statement

Engie Statement Reasonable_CDP_Ass.pdf

(7.9.3.6) Page/section reference

3

(7.9.3.7) Relevant standard

Select from:
☑ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100

Row 3

(7.9.3.1) Scope 3 category

Select all that apply
☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

(7.9.3.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:

☑ Reasonable assurance

(7.9.3.5) Attach the statement

Engie Statement Reasonable_CDP_Ass.pdf

(7.9.3.6) Page/section reference

3

(7.9.3.7) Relevant standard

Select from:

☑ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100

Row 4

(7.9.3.1) Scope 3 category

Select all that apply

☑ Scope 3: Upstream transportation and distribution

(7.9.3.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:

☑ Reasonable assurance

(7.9.3.5) Attach the statement

Engie Statement Reasonable_CDP_Ass.pdf

(7.9.3.6) Page/section reference

3

(7.9.3.7) Relevant standard

Select from:

☑ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100

Row 5

(7.9.3.1) Scope 3 category

Select all that apply

☑ Scope 3: Waste generated in operations

(7.9.3.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:
☑ Reasonable assurance

(7.9.3.5) Attach the statement

Engie Statement Reasonable_CDP_Ass.pdf

(7.9.3.6) Page/section reference

3

(7.9.3.7) Relevant standard

Select from:
☑ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100

Row 6

(7.9.3.1) Scope 3 category

Select all that apply

☑ Scope 3: Business travel

(7.9.3.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:

☑ Reasonable assurance

(7.9.3.5) Attach the statement

Engie Statement Reasonable_CDP_Ass.pdf

(7.9.3.6) Page/section reference

3

(7.9.3.7) Relevant standard

Select from:

☑ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100

Row 7

(7.9.3.1) Scope 3 category

Select all that apply

☑ Scope 3: Employee commuting

(7.9.3.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:

☑ Reasonable assurance

(7.9.3.5) Attach the statement

Engie Statement Reasonable_CDP_Ass.pdf

(7.9.3.6) Page/section reference

3

(7.9.3.7) Relevant standard

Select from:

☑ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100

Row 8

(7.9.3.1) Scope 3 category

Select all that apply

☑ Scope 3: Investments

(7.9.3.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:

☑ Reasonable assurance

(7.9.3.5) Attach the statement

Engie Statement Reasonable_CDP_Ass.pdf

(7.9.3.6) Page/section reference

3

(7.9.3.7) Relevant standard

Select from:

☑ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100

Row 9

(7.9.3.1) Scope 3 category

Select all that apply

☑ Scope 3: Downstream transportation and distribution

(7.9.3.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:

☑ Reasonable assurance

(7.9.3.5) Attach the statement

Engie Statement Reasonable_CDP_Ass.pdf

(7.9.3.6) Page/section reference

3

(7.9.3.7) Relevant standard

Select from:
☑ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:
☑ Decreased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Scope 2 emissions were 100% neutralized through the purchase of I-RECs, ensuring renewable electricity consumption in 2023 and 2024.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

1986

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

10

(7.10.1.4) Please explain calculation

The sale of the last thermal power plant in 2023 had a direct impact on the Company's emissions, which dropped by 61% compared to 2023. This reduction is mainly attributed to the significant decrease in emissions from stationary combustion (-93%) and from fuel- and energy-related activities not included in Scopes 1 and 2 (-97%). The implementation of decarbonization projects, such as replacing fossil fuels with renewable alternatives in the vehicle fleet, also contributed to the Company's emissions reduction.

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No divestments in 2024 that affected Scope 1 or 2.

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No acquisitions impacting the emissions boundary

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No mergers impacting Scope 1 or 2.

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Renewable generation remained stable; variations linked to efficiency, not output.

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Methodology unchanged

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Organizational boundary remained the same.

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No extreme weather or physical conditions significantly affected operations.

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

All changes were identified and explained.

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable
[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:
☑ Location-based

(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Select from:
☑ Yes

(7.12.1) Provide the emissions from biogenic carbon relevant to your organization in metric tons CO2.

(7.12.1.1) CO2 emissions from biogenic carbon (metric tons CO2)

839557.95

(7.12.1.2) Comment

Scope 1: 838,687.52 tCO2e Scope 3: 870.43 tCO2e ENGIE Brasil Energia's biogenic emissions are primarily associated with the combustion of biomass fuels in stationary equipment, such as sugarcane bagasse, and in vehicles, such as ethanol and biodiesel.
[Fixed row]

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:
☑ Yes

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:
☑ CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

747.34

(7.15.1.3) GWP Reference

Select from:

☑ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:
☑ CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

7071.37

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:
☑ N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

8911.03

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 4

(7.15.1.1) Greenhouse gas

Select from:
☑ HFCs

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

446.19

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 5

(7.15.1.1) Greenhouse gas

Select from:
☑ SF6

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

185.45

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Fifth Assessment Report (AR5 – 100 year)
[Add row]

(7.15.3) Break down your total gross global Scope 1 emissions from electric utilities value chain activities by greenhouse gas type.

Fugitives

(7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)

2.97

(7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)

0

(7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)

0.01

(7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)

634.31

(7.15.3.5) Comment

Fugitive emissions include refrigerant gases, insulating gases and gases used in fire extinguishers.

Combustion (Electric utilities)

(7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)

517.63

(7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)

251.25

(7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)

0

(7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)

16423.96

(7.15.3.5) Comment

Includes combustion in stationary sources.

Combustion (Gas utilities)

(7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)

0

(7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)

0

(7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)

0

(7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)

0

(7.15.3.5) Comment

Not applicable to Engie Brasil Energia's operations.

Combustion (Other)

(7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)

226.74

(7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)

0.11

(7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)

0

(7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)

234.39

(7.15.3.5) Comment

Includes combustion in mobile sources.

Emissions not elsewhere classified

(7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)

0

(7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)

1.19

(7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)

0

(7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)

68.72

(7.15.3.5) Comment

Includes the other scope 1 categories (process emissions, effluents, agricultural activities, land use change).
[Fixed row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

	Scope 1 emissions (metric tons CO2e)
Brazil	*17361.38*

[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply
☑ By facility

(7.17.2) Break down your total gross global Scope 1 emissions by business facility.

Row 1

(7.17.2.1) Facility

CFPA - Usina Paracatu

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

31.39

(7.17.2.3) Latitude

-17.2221

(7.17.2.4) Longitude

-47.0916

Row 2

(7.17.2.1) Facility

UHCB - Usina Hidrelétrica Cana Brava

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

10.68

(7.17.2.3) Latitude

-13.4809

(7.17.2.4) Longitude

-48.1513

Row 3

(7.17.2.1) Facility

PHRO - Pequena Central Hidrelétrica Rondonópolis

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

8.55

(7.17.2.3) Latitude

-16.6662

(7.17.2.4) Longitude

-54.735

Row 4

(7.17.2.1) Facility

UHSS - Usina Hidrelétrica Salto Santiago

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

12.19

(7.17.2.3) Latitude

-25.766

(7.17.2.4) Longitude

-52.4646

Row 5

(7.17.2.1) Facility

UHPP - Usina Hidrelétrica Ponte de Pedra

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

15.45

(7.17.2.3) Latitude

-17.6017

(7.17.2.4) Longitude

-54.9235

Row 6

(7.17.2.1) Facility

PHJG - Pequena Central Hidrelétrica José Gelásio da Rocha

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

1.17

(7.17.2.3) Latitude

-16.7183

(7.17.2.4) Longitude

-54.7389

Row 7

(7.17.2.1) Facility

UTIB - Usina Termelétrica Ibitiúva

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

4364.48

(7.17.2.3) Latitude

-20.9889

(7.17.2.4) Longitude

-48.2457

Row 8

(7.17.2.1) Facility

UFCA - Usina Solar Fotovoltaica Cidade Azul

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

0

(7.17.2.3) Latitude

-28.4476

(7.17.2.4) Longitude

-48.9749

Row 9

(7.17.2.1) Facility

SEDE - Sede ENGIE Brasil Energia S.A

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

252.85

(7.17.2.3) Latitude

-27.5736

(7.17.2.4) Longitude

-48.5285

Row 10

(7.17.2.1) Facility

STNE - Sistema de transmissão Novo Estado (This point represents the center of the territorial area occupied by the Novo Estado Transmission System.)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

46.93

(7.17.2.3) Latitude

-6.4504

(7.17.2.4) Longitude

-49.5557

Row 11

(7.17.2.1) Facility

UHPF - Usina Hidrelétrica Passo Fundo

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

3.59

(7.17.2.3) Latitude

-27.739

(7.17.2.4) Longitude

-52.7184

Row 12

(7.17.2.1) Facility

CETR - Conjunto Eólico Trairi

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

112.86

(7.17.2.3) Latitude

-3.42916

(7.17.2.4) Longitude

-39.2548

Row 13

(7.17.2.1) Facility

CFFL - Usina Solar Fotovoltaica Floresta

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

0.48

(7.17.2.3) Latitude

-39.9102

(7.17.2.4) Longitude

-4.9752

Row 14

(7.17.2.1) Facility

UCLA - Unidade de Cogeração Lages

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

3.38

(7.17.2.3) Latitude

-27.8078

(7.17.2.4) Longitude

-50.3719

Row 15

(7.17.2.1) Facility

CECL - Central Eólica Campo Largo

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

68.3

(7.17.2.3) Latitude

-41.6064

(7.17.2.4) Longitude

-10.4956

Row 16

(7.17.2.1) Facility

UHMI - Usina Hidrelétrica Miranda

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

19.1

(7.17.2.3) Latitude

-47.9736

(7.17.2.4) Longitude

-19.0915

Row 17

(7.17.2.1) Facility

Usina Eólica Tubarão

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

0

(7.17.2.3) Latitude

-48.9736

(7.17.2.4) Longitude

-28.4488

Row 18

(7.17.2.1) Facility

UTFE - Usina Termelétrica Ferrari

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

11545.2

(7.17.2.3) Latitude

-47.3599

(7.17.2.4) Longitude

-24.8438

Row 19

(7.17.2.1) Facility

STGA - Sistema de Transmissão Gralha Azul (This point represents the center of the territorial area occupied by the Gralha Azul Transmission System.)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

70.18

(7.17.2.3) Latitude

-50.0708

(7.17.2.4) Longitude

-25.3537

Row 20

(7.17.2.1) Facility

CEUR - Central Eólica Umburanas

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

105.86

(7.17.2.3) Latitude

-10.5905

(7.17.2.4) Longitude

-41.4714

Row 21

(7.17.2.1) Facility

FVAE - Central Fotovoltaica Assú V

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

11.96

(7.17.2.3) Latitude

-5.5659

(7.17.2.4) Longitude

-37.0295

Row 22

(7.17.2.1) Facility

UHSO - Usina Hidrelétrica Salto Osório

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

525.57

(7.17.2.3) Latitude

-52.8942

(7.17.2.4) Longitude

-25.6122

Row 23

(7.17.2.1) Facility

UHJA - Usina Hidrelétrica Jaguara

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

59.66

(7.17.2.3) Latitude

-48.24

(7.17.2.4) Longitude

-12.8587

Row 24

(7.17.2.1) Facility

UHET - Companhia Energética Estreito

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

0

(7.17.2.3) Latitude

-6.5894

(7.17.2.4) Longitude

-47.4679

Row 25

(7.17.2.1) Facility

UHMA - Usina Hidrelétrica Machadinho

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

0

(7.17.2.3) Latitude

-51.663

(7.17.2.4) Longitude

-27.518

Row 26

(7.17.2.1) Facility

UHIT - Usina Hidrelétrica Itá

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

0

(7.17.2.3) Latitude

-52.2445

(7.17.2.4) Longitude

-27.3426

Row 27

(7.17.2.1) Facility

STGR - Sistema de Transmissão de Gavião Real (This point represents the center of the territorial area occupied by the Gavião Real Transmission System.)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

0

(7.17.2.3) Latitude

-49.1501

(7.17.2.4) Longitude

-5.4581

Row 28

(7.17.2.1) Facility

CFSF – Conjunto Fotovoltaico Sol do Futuro

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

7.01

(7.17.2.3) Latitude

-38.406

(7.17.2.4) Longitude

-3.9592

Row 29

(7.17.2.1) Facility

CFSP – Conjunto Fotovoltaico São Pedro

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

2.29

(7.17.2.3) Latitude

-43.2606

(7.17.2.4) Longitude

-13.3154

Row 30

(7.17.2.1) Facility

CFLS – Conjunto Fotovoltaico Lar do Sol

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

0.25

(7.17.2.3) Latitude

-44.9097

(7.17.2.4) Longitude

-17.3705

Row 31

(7.17.2.1) Facility

CFSB – Conjunto Fotovoltaico Sertão Solar Barreiras

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

15.93

(7.17.2.3) Latitude

-45.0602

(7.17.2.4) Longitude

-12.0382

Row 32

(7.17.2.1) Facility

CFJS – Conjunto Fotovoltaico Juazeiro Solar

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

19.86

(7.17.2.3) Latitude

-40.5019

(7.17.2.4) Longitude

-9.5435

Row 33

(7.17.2.1) Facility

PLP (Assets under construction)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

22.76

(7.17.2.3) Latitude

-27.5736

(7.17.2.4) Longitude

-48.5285

Row 34

(7.17.2.1) Facility

UHSA - Usina Hidrelétrica São Salvador

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

23.45

(7.17.2.3) Latitude

-48.240027

(7.17.2.4) Longitude

-12.85875
[Add row]

(7.19) Break down your organization’s total gross global Scope 1 emissions by sector production activity in metric tons CO2e.

	Gross Scope 1 emissions, metric tons CO2e	Comment
Electric utility activities	*17361.38*	*ENGIE Brasil Energia does not operate in other sectors.*

[Fixed row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

17361.38

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

14942.35

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

The renewable sources of the energy consumed were proven through the purchase of I-RECs, so the company had zero emissions for scope 2 in the market-based.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

ENGIE Brasil Energia has no other entities to include.
[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:
☑ Not relevant as we do not have any subsidiaries

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:
☑ More than 0% but less than or equal to 5%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	*Select from:* ☑ Yes
Consumption of purchased or acquired electricity	*Select from:* ☑ Yes
Consumption of purchased or acquired heat	*Select from:* ☑ No
Consumption of purchased or acquired steam	*Select from:*

	Indicate whether your organization undertook this energy-related activity in the reporting year
	☑ No
Consumption of purchased or acquired cooling	*Select from:* ☑ No
Generation of electricity, heat, steam, or cooling	*Select from:* ☑ Yes

[Fixed row]

(7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:
☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

2448694.79

(7.30.1.3) MWh from non-renewable sources

12893.74

(7.30.1.4) Total (renewable + non-renewable) MWh

2461588.53

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:

☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

21004.21

(7.30.1.3) MWh from non-renewable sources

0

(7.30.1.4) Total (renewable + non-renewable) MWh

21004.21

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

0

(7.30.1.4) Total (renewable + non-renewable) MWh

0.00

Total energy consumption

(7.30.1.1) Heating value

Select from:
☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

4914762

(7.30.1.3) MWh from non-renewable sources

12893.74

(7.30.1.4) Total (renewable + non-renewable) MWh

4927655.74
[Fixed row]

(7.30.6) Select the applications of your organization’s consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	*Select from:* ☑ Yes
Consumption of fuel for the generation of heat	*Select from:* ☑ No
Consumption of fuel for the generation of steam	*Select from:* ☑ No

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of cooling	*Select from:* ☑ No
Consumption of fuel for co-generation or tri-generation	*Select from:* ☑ Yes

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

2445063

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

2445063

(7.30.7.8) Comment

Engie uses sustainable biomass as a primary source for electricity generation in its operations. The biomass used comes from renewable sources (sugarcane and wood), ensuring a cleaner energy mix aligned with the company's transition principles.Engie uses sustainable biomass as a primary source for electricity generation in its operations. The biomass used comes from renewable sources (sugarcane and wood), ensuring a cleaner energy mix aligned with the company's transition principles.

Other biomass

(7.30.7.1) Heating value

Select from:

☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

3631.79

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Other types of biomass have been used as an energy source by Engie. This includes the consumption of ethanol.

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:

☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Although Engie is assessing the potential of renewable fuels such as green hydrogen, there was no consumption of other sources in this category during the reporting period. The company continues to invest in innovation to integrate these fuels into its energy matrix in the future.

Coal

(7.30.7.1) Heating value

Select from:

☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Coal was used for electricity generation at the Pampa Sul Thermoelectric Plant, which was sold in May 2023. Engie Brasil Energia no longer has any coal-fired thermoelectric plants in its portfolio, which is now 100% comprised of renewable sources.

Oil

(7.30.7.1) Heating value

Select from:

☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

12822.35

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

There was consumption of diesel and gasoline in the vehicle and machinery fleet. Engie seeks to minimize the use of oil in its operations, favoring lower-carbon alternatives whenever possible.

Gas

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

71.31

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

Gas consumption was not significant during the reporting period, being used exclusively in the gas-powered vehicle fleet and in cafeterias (LPG). Engie continues to prioritize lower environmental impact fuels, especially renewable sources, to replace gas.

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.8) Comment

There was no consumption of other non-renewable fuels during the reporting period. Engie prioritizes the use of renewable sources and is committed to reducing dependence on fossil fuels.

Total fuel

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

2461588.45

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

2445063

(7.30.7.8) Comment

The total fuel consumption reflects Engie Brasil Energia's strategy for transitioning to a more sustainable energy matrix, focusing on increasing the use of sustainable biomass and gradually reducing fossil fuels. From May 2023 onwards, 100% of the energy generated came from renewable sources, aligned with the company's sustainability goals and climate change mitigation efforts.
[Fixed row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Brazil

(7.30.16.1) Consumption of purchased electricity (MWh)

21004.21

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

21004.21
[Fixed row]

(7.33) Does your electric utility organization have a transmission and distribution business?

Select from:
☑ Yes

(7.33.1) Disclose the following information about your transmission and distribution business.

Row 1

(7.33.1.1) Country/area/region

Select from:
☑ Brazil

(7.33.1.2) Voltage level

Select from:
☑ Transmission (high voltage)

(7.33.1.3) Annual load (GWh)

23828.34

(7.33.1.4) Annual energy losses (% of annual load)

0.6

(7.33.1.5) Scope where emissions from energy losses are accounted for

Select from:
☑ Scope 2 (market-based)

(7.33.1.6) Emissions from energy losses (metric tons CO2e)

0

(7.33.1.7) Length of network (km)

909

(7.33.1.8) Number of connections

41

(7.33.1.9) Area covered (km2)

104.4

(7.33.1.10) Comment

Corresponds to the Transmission line of the Gralha Azul System (located in Paraná).

Row 2

(7.33.1.1) Country/area/region

Select from:

☑ Brazil

(7.33.1.2) Voltage level

Select from:

☑ Transmission (high voltage)

(7.33.1.3) Annual load (GWh)

10769.23

(7.33.1.4) Annual energy losses (% of annual load)

1.38

(7.33.1.5) Scope where emissions from energy losses are accounted for

Select from:

☑ Scope 2 (market-based)

(7.33.1.6) Emissions from energy losses (metric tons CO2e)

0

(7.33.1.7) Length of network (km)

1800

(7.33.1.8) Number of connections

10

(7.33.1.9) Area covered (km2)

48

(7.33.1.10) Comment

Corresponds to the Transmission line of the New State System (located in Pará and Tocantins).
[Add row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.001

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

17361.38

(7.45.3) Metric denominator

Select from:
☑ megawatt hour generated (MWh)

(7.45.4) Metric denominator: Unit total

30597997.09

(7.45.5) Scope 2 figure used

Select from:
☑ Market-based

(7.45.6) % change from previous year

93

(7.45.7) Direction of change

Select from:

☑ Decreased

(7.45.8) Reasons for change

Select all that apply

☑ Change in renewable energy consumption

☑ Other emissions reduction activities

(7.45.9) Please explain

The reduction in greenhouse gas emissions was mainly due to divestments (emissions from the Pampa Sul coal-fired power plant were accounted for until May 2023, when it was sold and Lages Biomass Power Plant, sold in April 2024) and implementation of mitigation projects (such as replacing fossil fuels with renewable fuels in the vehicle fleet).

Row 2

(7.45.1) Intensity figure

0.000002

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

17361.38

(7.45.3) Metric denominator

Select from:

☑ unit total revenue

(7.45.4) Metric denominator: Unit total

11218635000

(7.45.5) Scope 2 figure used

Select from:

☑ Market-based

(7.45.6) % change from previous year

92

(7.45.7) Direction of change

Select from:

☑ Decreased

(7.45.8) Reasons for change

Select all that apply

☑ Change in renewable energy consumption

☑ Other emissions reduction activities

(7.45.9) Please explain

The reduction in greenhouse gas emissions was mainly due to divestments (emissions from the Pampa Sul coal-fired power plant were accounted for until May 2023, when it was sold and Lages Biomass Power Plant, sold in April 2024) and implementation of mitigation projects (such as replacing fossil fuels with renewable fuels in the vehicle fleet).
[Add row]

(7.46) For your electric utility activities, provide a breakdown of your Scope 1 emissions and emissions intensity relating to your total power plant capacity and generation during the reporting year by source.

Sustainable biomass

(7.46.1) Absolute scope 1 emissions (metric tons CO2e)

15913.06

(7.46.2) Emissions intensity based on gross or net electricity generation

Select from:
☑ Net

(7.46.3) Scope 1 emissions intensity (Gross generation)

41.79

(7.46.4) Scope 1 emissions intensity (Net generation)

59.16

Hydropower

(7.46.1) Absolute scope 1 emissions (metric tons CO2e)

679.4

(7.46.2) Emissions intensity based on gross or net electricity generation

Select from:
☑ Net

(7.46.3) Scope 1 emissions intensity (Gross generation)

0.03

(7.46.4) Scope 1 emissions intensity (Net generation)

0.03

Wind

(7.46.1) Absolute scope 1 emissions (metric tons CO2e)

287.01

(7.46.2) Emissions intensity based on gross or net electricity generation

Select from:
☑ Net

(7.46.3) Scope 1 emissions intensity (Gross generation)

0.06

(7.46.4) Scope 1 emissions intensity (Net generation)

0.06

Solar

(7.46.1) Absolute scope 1 emissions (metric tons CO2e)

89.18

(7.46.2) Emissions intensity based on gross or net electricity generation

Select from:
☑ Net

(7.46.3) Scope 1 emissions intensity (Gross generation)

0.08

(7.46.4) Scope 1 emissions intensity (Net generation)

0.08

Total

(7.46.1) Absolute scope 1 emissions (metric tons CO2e)

16968.65

(7.46.2) Emissions intensity based on gross or net electricity generation

Select from:
☑ Net

(7.46.4) Scope 1 emissions intensity (Net generation)

0.55
[Fixed row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:
☑ Waste

(7.52.2) Metric value

80.6

(7.52.3) Metric numerator

Recycling hazardous waste (t)

(7.52.4) Metric denominator (intensity metric only)

It is not an intensity metric.

(7.52.5) % change from previous year

34.2

(7.52.6) Direction of change

Select from:

☑ Decreased

(7.52.7) Please explain

In 2024, ENGIE Brasil Energia recycled 80.6 metric tons of hazardous waste. Although this represents a 34.2% reduction compared to the previous year, the decrease is directly related to the overall drop in waste generation following the divestment of the Pampa Sul coal-fired power plant and the Lages Cogeneration Unit. With the exit of thermal operations and the transition to a 100% renewable energy portfolio, the total volume of hazardous waste generated by the company declined substantially. As a result, while the absolute quantity of hazardous waste recycled decreased, the proportion of waste properly managed and treated remains aligned with regulatory standards and ENGIE's commitment to environmental responsibility.

Row 2

(7.52.1) Description

Select from:

☑ Waste

(7.52.2) Metric value

79.7

(7.52.3) Metric numerator

Co-processing of hazardous waste (t)

(7.52.4) Metric denominator (intensity metric only)

It is not an intensity metric.

(7.52.5) % change from previous year

36.7

(7.52.6) Direction of change

Select from:

☑ Decreased

(7.52.7) Please explain

In 2024, the volume of hazardous waste sent for co-processing by ENGIE Brasil Energia decreased in absolute terms compared to the previous year. This reduction is primarily linked to the structural change in the company's operations, notably the divestment of the Pampa Sul coal-fired power plant, which historically accounted for a significant portion of hazardous waste generation. With the end of coal-based thermal activities, the generation of hazardous waste across the company's portfolio dropped considerably, resulting in a lower quantity available for co-processing. Despite this decrease, ENGIE maintained its commitment to environmentally responsible waste management by ensuring that all hazardous waste requiring treatment was properly routed to authorized co-processing facilities. This approach remains aligned with the company's circularity and climate strategies, contributing to the reduction of landfill disposal, recovery of energy and materials, and mitigation of environmental and health risks associated with hazardous waste.
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

☑ Absolute target

☑ Intensity target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

☑ Abs 4

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

01/31/2025

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

☑ Scope 3

(7.53.1.9) Scope 2 accounting method

Select from:

☑ Location-based

(7.53.1.10) Scope 3 categories

Select all that apply

☑ Scope 3, Category 15 – Investments

☑ Scope 3, Category 2 – Capital goods

☑ Scope 3, Category 6 – Business travel

☑ Scope 3, Category 7 – Employee commuting

☑ Scope 3, Category 1 – Purchased goods and services

☑ Scope 3, Category 5 – Waste generated in operations

☑ Scope 3, Category 4 – Upstream transportation and distribution

☑ Scope 3, Category 9 – Downstream transportation and distribution

☑ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)

(7.53.1.11) End date of base year

12/30/2017

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

4403996.34

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

17926.97

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

0

(7.53.1.15) Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)

0

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

6.69

(7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

7219.18

(7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)

203.96

(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

891.59

(7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

265.32

(7.53.1.22) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)

7326.54

(7.53.1.28) Base year Scope 3, Category 15: Investments emissions covered by target (metric tons CO2e)

0

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

15913.280

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

4437836.590

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

100

(7.53.1.36) Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO2e)

100

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

100

(7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)

100

(7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)

100

(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

100

(7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

100

(7.53.1.43) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e)

100

(7.53.1.49) Base year Scope 3, Category 15: Investments emissions covered by target as % of total base year emissions in Scope 3, Category 15: Investments (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/30/2030

(7.53.1.55) Targeted reduction from base year (%)

50.9

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

2178977.766

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

17361.38

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

14942.35

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

134774.23

(7.53.1.60) Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)

51242.64

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

686.09

(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

2022.77

(7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

599.2

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

2432.71

(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

105.29

(7.53.1.67) Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

0

(7.53.1.73) Scope 3, Category 15: Investments emissions in reporting year covered by target (metric tons CO2e)

50651.45

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

242514.380

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

274818.110

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ Yes, it covers land-related and non-land related emissions (e.g. SBT approved before the release of FLAG target-setting guidance)

(7.53.1.79) % of target achieved relative to base year

184.30

(7.53.1.80) Target status in reporting year

Select from:

☑ New

(7.53.1.82) Explain target coverage and identify any exclusions

The ENGIE Group has set ambitious targets to be achieved by 2030 in order to fulfill its ESG commitments. The short-term targets (2030) will support the achievement of Net Zero Carbon by 2045 across all emission scopes (1+2+3). One of these short-term targets consists of reducing total absolute emissions — covering all ENGIE's carbon footprint (scopes 1, 2 location-based, and 3) by 2030 compared to the 2017 base year. The target aims to reach an emissions ceiling ranging from 120 to 140 Mt CO_2 eq by 2030. A long term trajectory has also been provided with target ranges in 2035 and 2040. Since it is not possible to express a range in this context, a single value was presented, corresponding to a 50.9% reduction in emissions by 2030 relative to 2017. It is new target and has been published by ENGIE Group for the first time in 2025. This target, at the Group level, encompasses all its subsidiaries, including ENGIE Brasil Energia. The values presented here reflect ENGIE Brasil Energia's data (base year and reporting year emissions), following the parameters established by the parent company (a 50.9% reduction in total absolute emissions by 2030 relative to 2017). The target covers all greenhouse gases (in 2024, ENGIE Brasil Energia did not have any emission sources associated with NF_3 and PFC). ENGIE Brasil Energia's main mission is to achieve Net Zero Carbon by 2045, following a trajectory aligned with global targets, while studying and evaluating certification under the SBT initiative and ensuring the proportionality of targets relative to its operational limits. While ENGIE Brasil Energia invests in renewable energy, it also implements emission reduction actions, including the demobilization and sale of five thermoelectric plants between 2013 and 2023: Charqueadas, Alegrete, William Arjona, Jorge Lacerda, and Pampa Sul. Emissions from Pampa Sul were accounted for until its disposal in May 2023. With this, ENGIE Brasil Energia has consolidated its strategy to remove coal operations from its portfolio and become a 100% renewable energy producer. ENGIE Brasil Energia is confident in its ability to further reduce emissions and align with the Group's global targets, contributing to the Net Zero Carbon goal by 2045. The company also ensures proportionality with the parent company's emissions, reinforcing its commitment to environmental responsibility.

(7.53.1.83) Target objective

The objective of this target is to engage the Group and its subsidiaries,such as Engie Brasil Energia,in a NetZero commitment, contributing to global carbon neutrality in alignment with the Paris Agreements.To achieve this goal,the Group has set interim targets for 2030, including a reduction of approximately 50.9% of total absolute emissions (scopes 1, 2, 3) compared to the 2017 baseline. These short-term targets are science-based and aligned with international initiatives such as the Science Based Targets Initiative (SBTi),ensuring that the Group's energy transition plan is robust, transparent, and measurable.By committing to these targets, the Group demonstrates leadership in the sector,encourages sustainable practices and innovation in energy efficiency, and prepares its operations for regulatory and market challenges related to climate change. We consider this target to be science-based as validated by Moody's Net Zero assessment to be compliant with IEA NZE.Indeed,IEA is asking power sector companies to achieve Net Zero by 2040 and gas sector companies to achieve Net Zero by 2050.ENGIE with is double electricity and gas DNA and its Net Zero target in 2045 is in line with IEA recommandations. In order to ensure the proportionality of the global targets in relation to the operational limits of ENGIE Brasil Energia, the values presented in this question indicate the representativeness of ENGIE Brasil Energia's data in relation to the total parent company (ENGIE Group).

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

ENGIE Brasil Energia's main mission is to achieve Net Zero Carbon by 2045, following a trajectory aligned with global targets, while studying and evaluating certification under the SBT initiative and ensuring the proportionality of targets relative to its operational limits. While ENGIE Brasil Energia invests in renewable energy, it also implements emission reduction actions, including the demobilization and sale of five thermoelectric plants between 2013 and 2023: Charqueadas, Alegrete, William Arjona, Jorge Lacerda, and Pampa Sul. Emissions from Pampa Sul were accounted for until its disposal in May 2023. With this, ENGIE Brasil Energia has consolidated its strategy to remove coal operations from its portfolio and become a 100% renewable energy producer. ENGIE Brasil Energia is confident in its ability to further reduce emissions and align with the Group's global targets, contributing to the Net Zero Carbon goal by 2045.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

Row 2

(7.53.1.1) Target reference number

Select from:

☑ Abs 3

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

SBTi target.pdf

(7.53.1.4) Target ambition

Select from:

☑ Well-below 2°C aligned

(7.53.1.5) Date target was set

01/31/2023

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

☑ Scope 3, Category 1 – Purchased goods and services

☑ Scope 3, Category 2 – Capital goods

☑ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)

(7.53.1.11) End date of base year

12/30/2017

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

0

(7.53.1.15) Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)

0

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

6.69

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

6.690

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

6.690

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

100

(7.53.1.36) Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO2e)

100

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

0.04

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

0.04

(7.53.1.54) End date of target

12/30/2030

(7.53.1.55) Targeted reduction from base year (%)

32.5

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

4.516

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

134774.23

(7.53.1.60) Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)

51242.64

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

686.09

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

186702.960

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

186702.960

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ Yes, it covers land-related and non-land related emissions (e.g. SBT approved before the release of FLAG target-setting guidance)

(7.53.1.79) % of target achieved relative to base year

-8586697.48

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

This target is one of three SBTi WB2C certification objectives, along with ENGIE Group's two other intensity targets. Scope 3.3 covers only subcategories 3.3.A, 3.3.B, and 3.3.C, as emissions from energy sold are addressed under the intensity target. In order to ensure the proportionality of the global targets in relation to the operational boundaries of ENGIE Brasil Energia, the emission values presented in this question reflect the representativeness of ENGIE Brasil Energia's data compared to the total disclosed by its indirect parent company (Scope 3 includes all categories except 3.3.D). Likewise, the actions undertaken by ENGIE Brasil Energia that contribute to the achievement of global goals are presented. The target covers all GHGs. In 2024, ENGIE Brasil Energia did not have any emission sources associated with NF_3 and PFCs. Note: The increase in Scope 3 emissions (categories 1, 2, and 3) in the reporting year (2023) compared to the target base year (2017) is due to the fact that categories 1 and 2 of Scope 3 were not calculated in the base year, given their low materiality relative to Scope 1 emissions (mainly associated with coal-fired power plants). As part of a continuous improvement process for Scope 3, these categories are being recalculated for 2017. Moreover, new categories have been included in ENGIE Brasil Energia's inventory. In 2023, all applicable Scope 3 categories for ENGIE Brasil Energia's operations were calculated and publicly reported, namely categories 1, 2, 3, 4, 5, 6, 7, 9, and 15.

(7.53.1.83) Target objective

The objective of this target, is along with ENGIE Group's intensity target, to make sure that the Group is following, in the near-term, a decarbonization pathway compliant with the Paris Agreement that has been validated by SBTi. In order to ensure the proportionality of the global targets in relation to the operational limits of ENGIE Brasil Energia, the emission values presented in this question indicate the representativeness of ENGIE Brasil Energia's data in relation to the total presented by its indirect parent company. Likewise, ENGIE Brasil Energia's actions that contribute to the achievement of global goals are presented.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

The main action adopted by ENGIE Brasil Energia to support the achievement of global goals is encouraging its 39 largest emitting suppliers to become SBTi-certified or aligned. Together, these suppliers accounted for more than 80% of Scope 3 categories 1 and 2 emissions in 2023. A Decarbonization Program specifically focused on these suppliers is currently underway. In 2025, the Program was expanded to include 52 target suppliers, which together contributed to more than 90% of ENGIE Brasil Energia's supply chain emissions in 2024.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

Row 3

(7.53.1.1) Target reference number

Select from:

☑ Abs 5

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

01/31/2025

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1
☑ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply
☑ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)
☑ Scope 3, Category 15 – Investments

(7.53.1.11) End date of base year

12/30/2017

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

4403434

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

6.69

(7.53.1.28) Base year Scope 3, Category 15: Investments emissions covered by target (metric tons CO2e)

0

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

6.690

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

4403440.690

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

99.9

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

100

(7.53.1.49) Base year Scope 3, Category 15: Investments emissions covered by target as % of total base year emissions in Scope 3, Category 15: Investments (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

0.04

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

99.6

(7.53.1.54) End date of target

12/30/2030

(7.53.1.55) Targeted reduction from base year (%)

50

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

2201720.345

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

17056

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

686

(7.53.1.73) Scope 3, Category 15: Investments emissions in reporting year covered by target (metric tons CO2e)

50651

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

51337.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

68393.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ Yes, it covers land-related and non-land related emissions (e.g. SBT approved before the release of FLAG target-setting guidance)

(7.53.1.79) % of target achieved relative to base year

196.89

(7.53.1.80) Target status in reporting year

Select from:

☑ Achieved

(7.53.1.82) Explain target coverage and identify any exclusions

The ENGIE Group has set ambitious targets to be achieved by 2030 in order to fulfill its ESG commitments. The short-term targets (2030) will support the achievement of Net Zero Carbon by 2045 across all emission scopes (1+2+3).This is a target a sector specific target and encompasses energy generation (scope 1 and 3), with a target range of 26 - 36 Mt CO2e in 2030. Since it is not possible to express a range in this context, a single value was presented, corresponding to a 50% reduction in emissions by 2030 relative to 2017. It target has been revised in 2025 by ENGIE Group to increase its ambition. This target, at the Group level, encompasses all its subsidiaries, including ENGIE Brasil Energia. The values presented here reflect ENGIE Brasil Energia's data (base year and reporting year emissions), following the parameters established by the parent company (a 50% reduction in total absolute emissions by 2030 relative to 2017). The target covers all greenhouse gases (in 2024, ENGIE Brasil Energia did not have any emission sources associated with NF_3 and PFC). ENGIE Brasil Energia's main mission is to achieve Net Zero Carbon by 2045, following a trajectory aligned with global targets, while studying and evaluating certification under the SBT initiative and ensuring the proportionality of targets relative to its operational limits. While ENGIE Brasil Energia invests in renewable energy, it also implements emission reduction actions, including the demobilization and sale of five thermoelectric plants between 2013 and 2023: Charqueadas, Alegrete, William Arjona, Jorge Lacerda, and Pampa Sul. Emissions from Pampa Sul were accounted for until its disposal in May 2023. With this, ENGIE Brasil Energia has consolidated its strategy to remove coal operations from its portfolio and become a 100% renewable energy producer. ENGIE Brasil Energia is confident in its ability to further reduce emissions and align with the Group's global targets, contributing to the Net Zero Carbon goal by 2045. The company also ensures proportionality with the parent company's emissions, reinforcing its commitment to environmental responsibility.

(7.53.1.83) Target objective

The objective of this target is to engage the Group and its subsidiaries,such as Engie Brasil Energia, in a NetZero commitment, contributing to global carbon neutrality in alignment with the Paris Agreements. To achieve this goal,the Group has set interim targets for 2030, including a reduction of approximately 50 % of emissions of energy generation (scopes 1 and 3) compared to the 2017 baseline. This is a sector specific target to provide more clarity on each activity of ENGIE. In order to ensure the proportionality of the global targets in relation to the operational limits of ENGIE Brasil Energia, the values presented in this question indicate the representativeness of ENGIE Brasil Energia's data in relation to the total parent company (ENGIE Group).

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ Yes

(7.53.1.86) List the emissions reduction initiatives which contributed most to achieving this target

While ENGIE Brasil Energia invests in renewable energy, it also implements emission reduction actions, including the demobilization and sale of five thermoelectric plants between 2013 and 2023: Charqueadas, Alegrete, William Arjona, Jorge Lacerda, and Pampa Sul. Emissions from Pampa Sul were accounted for until its disposal in May 2023. With this, ENGIE Brasil Energia has consolidated its strategy to remove coal operations from its portfolio and become a 100% renewable energy producer.
[Add row]

(7.53.2) Provide details of your emissions intensity targets and progress made against those targets.

Row 1

(7.53.2.1) Target reference number

Select from:

☑ Int 1

(7.53.2.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.2.3) Science Based Targets initiative official validation letter

SBTi target.pdf

(7.53.2.4) Target ambition

Select from:

☑ Well-below 2°C aligned

(7.53.2.5) Date target was set

01/31/2023

(7.53.2.6) Target coverage

Select from:

☑ Organization-wide

(7.53.2.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)
☑ Nitrous oxide (N2O)
☑ Carbon dioxide (CO2)
☑ Perfluorocarbons (PFCs)
☑ Hydrofluorocarbons (HFCs)
☑ Nitrogen trifluoride (NF3)
☑ Sulphur hexafluoride (SF6)

(7.53.2.8) Scopes

Select all that apply
☑ Scope 1
☑ Scope 2

(7.53.2.9) Scope 2 accounting method

Select from:
☑ Location-based

(7.53.2.11) Intensity metric

Select from:
☑ Metric tons CO2e per megawatt hour (MWh)

(7.53.2.12) End date of base year

12/30/2017

(7.53.2.13) Intensity figure in base year for Scope 1

0.2

(7.53.2.14) Intensity figure in base year for Scope 2

0.0008

(7.53.2.33) Intensity figure in base year for all selected Scopes

0.2008000000

(7.53.2.34) % of total base year emissions in Scope 1 covered by this Scope 1 intensity figure

99.9

(7.53.2.35) % of total base year emissions in Scope 2 covered by this Scope 2 intensity figure

100

(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

99.9

(7.53.2.55) End date of target

12/30/2030

(7.53.2.56) Targeted reduction from base year (%)

66

(7.53.2.57) Intensity figure at end date of target for all selected Scopes

0.0682720000

(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions

-99.5

(7.53.2.60) Intensity figure in reporting year for Scope 1

0.0006

(7.53.2.61) Intensity figure in reporting year for Scope 2

0.0005

(7.53.2.80) Intensity figure in reporting year for all selected Scopes

0.0011000000

(7.53.2.81) Land-related emissions covered by target

Select from:

☑ Yes, it covers land-related and non-land related emissions (e.g. SBT approved before the release of FLAG target-setting guidance)

(7.53.2.82) % of target achieved relative to base year

150.69

(7.53.2.83) Target status in reporting year

Select from:

☑ Achieved

(7.53.2.85) Explain target coverage and identify any exclusions

This intensity target covers all scope 1 and 2 emissions from the power sector according SBTi Sectorial Decrease Approach (SDA) of the Power sector: "ENGIE has committed to reducing the carbon intensity related to energy generation and consumption (scope 1 and 2) that goes beyond SBTi requirements with a commitment of -66% over the period 2017-2030 instead of the -55% required by SBTi." The ENGIE Group's target was certified by SBTi. Following the SBTi guidelines (Criteria C1 – Organizational boundary), the target comprises all of its subsidiaries, including Engie Brasil Energia. In order to ensure the proportionality of the global targets in relation to the operational limits of ENGIE Brasil Energia, the intensity values presented in this question indicate the representativeness of ENGIE Brasil Energia's data in relation to the total presented by its indirect parent company. Likewise, ENGIE Brasil Energia's actions that contribute to the achievement of global goals presented.

(7.53.2.86) Target objective

The objective of this target has been set to make sure that the Group is following, in the near-term, on its power sector related activities, a decarbonization pathway compliant with the Paris Agreement that has been validated by SBTi. In order to ensure the proportionality of the global targets in relation to the operational limits of

ENGIE Brasil Energia, the intensity values presented in this question indicate the representativeness of ENGIE Brasil Energia's data in relation to the total presented by its indirect parent company. Likewise, ENGIE Brasil Energia's actions that contribute to the achievement of global goals presented.

(7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:

☑ Yes

(7.53.2.89) List the emissions reduction initiatives which contributed most to achieving this target

One of the main drivers of the decarbonization plan is the phasing out of coal, which corresponds to the total phase-out of coal by 2025 for continental Europe and 2027 for the rest of the world. In Brazil, the sale of the last coal-fired power plant was completed in 2023 (Usina Termelétrica Pampa Sul - UTPS). As a result, 100% of the energy generated by ENGIE Brasil Energia has come from renewable sources since May 2023. In addition, at ENGIE Brasil Energia, 100% of the energy consumed from 2023 onward comes from renewable sources. This is ensured through the acquisition of renewable energy certificates (I-RECs).

Row 2

(7.53.2.1) Target reference number

Select from:

☑ Int 2

(7.53.2.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.2.3) Science Based Targets initiative official validation letter

SBTi target.pdf

(7.53.2.4) Target ambition

Select from:

☑ Well-below 2°C aligned

(7.53.2.5) Date target was set

01/31/2023

(7.53.2.6) Target coverage

Select from:

☑ Organization-wide

(7.53.2.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Nitrogen trifluoride (NF3)

☑ Sulphur hexafluoride (SF6)

(7.53.2.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 3

(7.53.2.10) Scope 3 categories

Select all that apply

☑ Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

☑ Category 15: Investments

(7.53.2.11) Intensity metric

Select from:

☑ Metric tons CO2e per megawatt hour (MWh)

(7.53.2.12) End date of base year

12/30/2017

(7.53.2.13) Intensity figure in base year for Scope 1

0.2

(7.53.2.17) Intensity figure in base year for Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

0

(7.53.2.29) Intensity figure in base year for Scope 3, Category 15: Investments

0

(7.53.2.32) Intensity figure in base year for total Scope 3

0.0000000000

(7.53.2.33) Intensity figure in base year for all selected Scopes

0.2000000000

(7.53.2.34) % of total base year emissions in Scope 1 covered by this Scope 1 intensity figure

99.9

(7.53.2.38) % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) covered by this Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) intensity figure

100

(7.53.2.50) % of total base year emissions in Scope 3, Category 15: Investments covered by this Scope 3, Category 15: Investments intensity figure

100

(7.53.2.53) % of total base year emissions in Scope 3 (in all Scope 3 categories) covered by this total Scope 3 intensity figure

0.04

(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

99.6

(7.53.2.55) End date of target

12/30/2030

(7.53.2.56) Targeted reduction from base year (%)

56

(7.53.2.57) Intensity figure at end date of target for all selected Scopes

0.0880000000

(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions

-99.8

(7.53.2.59) % change anticipated in absolute Scope 3 emissions

0

(7.53.2.60) Intensity figure in reporting year for Scope 1

0.0006

(7.53.2.64) Intensity figure in reporting year for Scope 3, Category 3: Fuel- and energy-related activities

0

(7.53.2.76) Intensity figure in reporting year for Scope 3, Category 15: Investments

0.017

(7.53.2.79) Intensity figure in reporting year for total Scope 3

0.0170000000

(7.53.2.80) Intensity figure in reporting year for all selected Scopes

0.0176000000

(7.53.2.81) Land-related emissions covered by target

Select from:

☑ Yes, it covers land-related and non-land related emissions (e.g. SBT approved before the release of FLAG target-setting guidance)

(7.53.2.82) % of target achieved relative to base year

162.86

(7.53.2.83) Target status in reporting year

Select from:

☑ Achieved

(7.53.2.85) Explain target coverage and identify any exclusions

This intensity target covers all scope 1 and 3 (categories 3D and 15) emissions from the power sector according SBTi Sectorial Decrease Approach (SDA) of the Power sector: "ENGIE also commits to reduce scope 1 and scope 3 GHG emissions from fuel and energy related activities and investments covering all sold

electricity and heat 56% per MWh within the same timeframe". The ENGIE Group's target was certified by SBTi. Following the SBTi guidelines (Criteria C1 – Organizational boundary), the target comprises all of its subsidiaries, including Engie Brasil Energia. In order to ensure the proportionality of the global targets in relation to the operational limits of ENGIE Brasil Energia, the intensity values presented in this question indicate the representativeness of ENGIE Brasil Energia's data in relation to the total presented by its indirect parent company. Likewise, ENGIE Brasil Energia's actions that contribute to the achievement of global goals presented.

(7.53.2.86) Target objective

The objective of this target has been set to make sure that the Group is following, in the near-term, on its power sector related activities, a decarbonization pathway compliant with the Paris Agreement that has been validated by SBTi. In order to ensure the proportionality of the global targets in relation to the operational limits of ENGIE Brasil Energia, the intensity values presented in this question indicate the representativeness of ENGIE Brasil Energia's data in relation to the total presented by its indirect parent company. Likewise, ENGIE Brasil Energia's actions that contribute to the achievement of global goals presented.

(7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:

☑ Yes

(7.53.2.89) List the emissions reduction initiatives which contributed most to achieving this target

One of the main drivers of the decarbonization plan is the phasing out of coal, which corresponds to the total phase-out of coal by 2025 for continental Europe and 2027 for the rest of the world. In Brazil, the sale of the last coal-fired power plant was completed in 2023 (Usina Termelétrica Pampa Sul - UTPS). As a result, 100% of the energy generated by ENGIE Brasil Energia has come from renewable sources since May 2023.
[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☑ Targets to increase or maintain low-carbon energy consumption or production

☑ Net-zero targets

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Row 1

(7.54.1.1) Target reference number

Select from:

☑ Low 1

(7.54.1.2) Date target was set

12/31/2019

(7.54.1.3) Target coverage

Select from:

☑ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:

☑ Electricity

(7.54.1.5) Target type: activity

Select from:

☑ Production

(7.54.1.6) Target type: energy source

Select from:

☑ Renewable energy source(s) only

(7.54.1.7) End date of base year

12/30/2017

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

18124963

(7.54.1.9) % share of low-carbon or renewable energy in base year

83

(7.54.1.10) End date of target

12/30/2030

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

66

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

100

(7.54.1.13) % of target achieved relative to base year

-100.00

(7.54.1.14) Target status in reporting year

Select from:

☑ Achieved

(7.54.1.16) Is this target part of an emissions target?

Yes, ENGIE Brasil Energia's commitment to decarbonizing its energy production mix will enable the company to meet its established emission reduction targets for 2030—both absolute and intensity-based—as well as its net zero goal for 2045, since it will no longer use fossil fuels in its thermal power plants.

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☑ Science Based Targets initiative

☑ Other, please specify :This target enables the achievement of the absolute, intensity and netzero targets.

(7.54.1.18) Science Based Targets initiative official validation letter

7.54.1 SBT Certification official.pdf

(7.54.1.19) Explain target coverage and identify any exclusions

This target concerns all the electricity production capacities of the ENGIE Brasil Energia. There are no exclusions.

(7.54.1.20) Target objective

Accelerating the development of renewable energy is a strategic priority for the ENGIE Group. The company has set a target for renewable energy to account for 58–66% of its electricity generation capacity by 2030. To achieve this, ENGIE is committed to phasing out coal, with the objective of eliminating coal-based energy production by 2025 in continental Europe and by 2027 worldwide. To ensure the proportionality of global targets with respect to the operational boundaries of ENGIE Brasil Energia, the emission values presented in this disclosure reflect the representativeness of ENGIE Brasil Energia's data in relation to the totals reported by its indirect parent company. Likewise, ENGIE Brasil Energia's actions that contribute to the achievement of these global objectives are highlighted. ENGIE Brasil Energia plays a critical role in delivering this global ambition. In the reporting year (2024), its operations in Brazil achieved 100% renewable energy generation. The company's emissions intensity reduction target has been validated by the Science Based Targets initiative (SBTi). This target also supports the achievement of ENGIE's broader climate objectives, including its 2030 absolute and intensity-based emissions reduction targets and its commitment to reach net zero by 2045—enabled by the complete phase-out of fossil fuels in its thermal power plants.

(7.54.1.22) List the actions which contributed most to achieving this target

ENGIE Brasil Energia's initiatives play a strategic role in supporting the Group's global decarbonization targets. The company recognizes that investments in renewable energy generation must be integrated with the development of transmission infrastructure to ensure a robust and effective energy transition. Accordingly, it continues to advance a pipeline of projects currently in late-stage development, supported by in-depth feasibility studies, which may move forward depending on market and regulatory conditions. By the end of 2024, an additional 1.2 GW had been incorporated into ENGIE Brasil Energia's installed capacity, bringing the company's total to 9.6 GW of fully renewable energy, distributed across 115 generation assets. Key developments included the full commissioning of the Santo Agostinho Wind Complex, the acquisition of five operational solar assets, and the early start of commercial operations at the Serra do Assuruá Wind Complex, which is already operating more than half of its planned 846 MW capacity. In parallel, operational testing began at the Assú Sol Solar Complex, which is expected to contribute an additional 752 MW to the company's generation portfolio throughout 2025. In May 2023, ENGIE Brasil Energia reached a historic milestone: 100% of its energy generation now comes from renewable sources. This achievement reflects the company's long-term commitment to the decarbonization of its portfolio and reinforces its role in supporting the global energy transition.

Row 2

(7.54.1.1) Target reference number

Select from:

☑ Low 2

(7.54.1.2) Date target was set

12/31/2022

(7.54.1.3) Target coverage

Select from:

☑ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:

☑ Electricity

(7.54.1.5) Target type: activity

Select from:

☑ Consumption

(7.54.1.6) Target type: energy source

Select from:

☑ Renewable energy source(s) only

(7.54.1.7) End date of base year

12/31/2022

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

170825

(7.54.1.9) % share of low-carbon or renewable energy in base year

0

(7.54.1.10) End date of target

12/31/2024

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

100

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

100

(7.54.1.13) % of target achieved relative to base year

100.00

(7.54.1.14) Target status in reporting year

Select from:

☑ Achieved

(7.54.1.16) Is this target part of an emissions target?

In 2022, ENGIE Brasil Energia established that, starting in 2023, all Scope 2 emissions would be fully offset through the purchase of renewable energy certificates (I-RECs). In 2024, the company set and achieved the target of 100% renewable energy consumption. This milestone is key to enabling the achievement of the company's 2030 targets — both absolute and intensity-based — as well as its 2045 net zero goal, all of which include Scope 2 emissions.

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☑ Science Based Targets initiative

☑ Other, please specify :This target enables the achievement of the absolute, intensity and netzero targets.

(7.54.1.18) Science Based Targets initiative official validation letter

7.54.1 SBT Certification official.pdf

(7.54.1.19) Explain target coverage and identify any exclusions

The target applies to all operational units and the headquarters of ENGIE Brasil Energia. There are no exclusions.

(7.54.1.20) Target objective

The target set by ENGIE Brasil Energia in 2022 aims to achieve 100% renewable energy consumption across the entire company starting in 2023 and for the years that follow. The renewable origin of the energy is verified annually through the acquisition of Renewable Energy Certificates (RECs). The achievement of this target is considered in the variable compensation of employees in ENGIE Brasil Energia's Environmental Management team. In 2024, 100% of renewable energy consumption were from renewable source.

(7.54.1.22) List the actions which contributed most to achieving this target

To achieve the target, ENGIE Brasil Energia acquired renewable energy certificates (RECs) for its entire electricity consumption in 2024. As a result, scope 2 emissions under the market-based approach are considered zero in ENGIE Brasil Energia's 2024 inventory. For the following years, the same target of 100% renewable electricity consumption is expected to be adopted. ENGIE Brasil Energia includes in its budget planning the cost associated with the acquisition of I-RECs, which enables the achievement of the established target.
[Add row]

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:

☑ NZ1

(7.54.3.2) Date target was set

01/31/2023

(7.54.3.3) Target Coverage

Select from:

☑ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply

☑ Abs1

(7.54.3.5) End date of target for achieving net zero

12/30/2045

(7.54.3.6) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.54.3.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

☑ Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Sulphur hexafluoride (SF6)

☑ Nitrous oxide (N2O)
☑ Carbon dioxide (CO2)
☑ Perfluorocarbons (PFCs)
☑ Hydrofluorocarbons (HFCs)
☑ Nitrogen trifluoride (NF3)

(7.54.3.10) Explain target coverage and identify any exclusions

The target covers 100% of ENGIE Group's GHG footprint. ENGIE Brasil Energia is fully aligned with the Group's commitment to reach net-zero by 2045, recognizing the strategic importance of this goal and committing to the development of action plans capable of contributing to its achievement, in close collaboration with its indirect parent company.

(7.54.3.11) Target objective

The objective of the target is to engage the entire ENGIE Group — including its subsidiaries such as ENGIE Brasil Energia — in a net-zero ambition that contributes to global carbon neutrality, in line with the Paris Agreement. We consider this target to be science-based, as validated by Moody's Net Zero assessment, which confirmed its alignment with the IEA Net Zero Emissions (NZE) scenario. While the IEA recommends that companies in the power sector achieve net zero by 2040, ENGIE is a diversified group — operating both in the power and oil & gas sectors — and for the latter, the net-zero target is set for 2050 at the latest. Moreover, there is currently no specific guidance for the oil & gas sector from the Science Based Targets initiative (SBTi). Neither a specific guidance for power companies a 100% renewable, such as ENGIE Brasil Energia. ENGIE Brasil Energia is fully aligned with ENGIE Group's 2045 net-zero target, recognizing the strategic importance of this commitment. The company is actively engaged in developing action plans that contribute to the Group's decarbonization objectives, working in close coordination with its indirect parent company.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:
☑ Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:
☑ Yes, and we have already acted on this in the reporting year

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply
☑ No, we do not plan to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

To avoid beginning its involvement in the carbon removal value chain only in 2045 — the year of its net-zero target — the Group has established a near-term objective: to start neutralizing residual emissions in countries or activities that will be capable of achieving a 90% emissions reduction by 2030. As part of this approach, ENGIE Group has committed to reaching net-zero carbon by 2030 in four countries, including Brazil, as well as in its internal ways of working. To achieve this, it will prioritize the reduction of GHG emissions and offset any residual emissions through internal carbon removal initiatives and the purchase of carbon removal credits on the voluntary market. This approach enables the ENGIE Group to begin neutralizing residual emissions in preparation for its 2045 net-zero target, while ensuring that compensation does not exceed the level of expected residual emissions in 2045 — specifically, 10% of the Group's 2017 GHG footprint.

(7.54.3.16) Describe the actions to mitigate emissions beyond your value chain

In 2024, ENGIE Brasil Energia launched its Supplier Decarbonization Program, aimed at engaging its supply chain in setting science-based decarbonization targets and adopting initiatives that lead to emission reductions. The program offers several benefits to participating suppliers, including: (i) the opportunity to purchase International Renewable Energy Certificates (IRECs) at prices below market rates, enabling suppliers to reduce their Scope 2 emissions; and (ii) complimentary energy efficiency assessments, accompanied by guidance on projects with the potential to reduce fuel and electricity consumption, thereby contributing to the reduction of Scope 1, 2, and 3 emissions.

(7.54.3.17) Target status in reporting year

Select from:

☑ Underway

(7.54.3.19) Process for reviewing target

In order to review its targets, the Group has begun a transformation that has enabled it to shift from a reporting approach to a performance management approach, thus carrying out large-scale operational change. To this end, ENGIE has developed management tools for both long-term strategic projections and for investment decisions, as well as for infra-annual operational management. Since 2021, the Group has integrated nonfinancial items in its medium-term financial plan (MTP) to assign CO2 budgets. The GBUs develop their operational decarbonization strategy so as not to exceed the limits set (budget N1, 2025, 2030 and 2045). The target is revised every 3 years during the Group climate strategy update.
[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:

☑ Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	*2*	*`Numeric input*
To be implemented	*0*	*0*
Implementation commenced	*0*	*0*
Implemented	*2*	*15306.5*
Not to be implemented	*0*	*`Numeric input*

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Transportation

☑ Other, please specify :Increasing use of renewable fuels within its vehicle fleet.

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

346.12

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

78386

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:
☑ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ 21-30 years

(7.55.2.9) Comment

Engie Brasil Energia has established specific targets for each asset aimed at increasing the use of renewable fuels within its vehicle fleet. The estimated GHG emissions avoided and the implementation cost of the initiative were calculated based on a comparison between two scenarios: a baseline scenario using only gasoline, and a project scenario adopting ethanol. Emissions were calculated considering the combustion emission factors proposed by the GHG Protocol, as well as the energy efficiency of both fuels. For operational costs, the average 2023 fuel prices published by the Brazilian National Petroleum Agency (ANP) were used—R$ 5.94/L for gasoline and R$ 3.87/L for ethanol. No capital expenditure (CAPEX) was required, as the existing fleet was already composed of flex-fuel vehicles. Additionally, the company has an internal travel policy that mandates the prioritization of renewable fuel (ethanol) use. This policy applies company-wide and reinforces commitment to reducing GHG emissions through behavioral and operational practices.

Row 2

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☑ Other, please specify :Acquiring I-RECs to fully offset all scope 2 emissions.

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

14942.35

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 2 (location-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:

☑ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 21-30 years

(7.55.2.9) Comment

The project consists of acquiring I-RECs to fully offset all scope 2 emissions. In the baseline (BAU) scenario, these emissions are not offset. The calculated cost took into account future IRECs at an average price of 1R$/MWh.
[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

☑ Internal price on carbon

(7.55.3.2) Comment

ENGIE Brasil Energia applies an internal carbon price sensitivity when assessing investment projects. A structured methodology was developed based on a Marginal Abatement Cost Curve (MACC), which evaluated eight GHG reduction projects. These projects include fleet replacement (vehicle electrification and substitution of fossil fuels), acquisition of I-RECs, replacement of refrigerant and insulating gases in equipment, and reduction of emissions from suppliers. Each project was analyzed for its emission reduction potential (tCO_2e), Net Present Value (NPV), and marginal abatement cost (R/tCO_2e$), under both optimistic and pessimistic scenarios. The internal carbon price range reflects the lowest and highest marginal abatement costs among the selected projects, representing the implicit carbon value required to make each initiative economically viable. A time horizon until 2050 was considered in the analysis, that included scopes 1, 2, and 3 (emission factors based on the Brazilian GHG Protocol). The MACC is reviewed annually to assess the economic viability and emission reduction potential of each project. This process is overseen by the Sustainability Committee and integrated into capital allocation and investment decision-making, ensuring alignment with ENGIE Brasil Energia's long-term climate targets, including its Net Zero commitment.

Row 2

(7.55.3.1) Method

Select from:

☑ Internal finance mechanisms

(7.55.3.2) Comment

The Group allocates carbon budgets to each of its GBUs, defined in absolute CO_2e emissions, which set limits on emitting activities for 2025 and 2030. These budgets serve as the primary CO_2 control mechanism for all investment decisions. To ensure progress towards these targets, actual emissions are reported quarterly and presented during CEO-level Business Reviews.

Row 3

(7.55.3.1) Method

Select from:

☑ Other :Green Bonds

(7.55.3.2) Comment

The green bond market is a key instrument in financing ENGIE's energy transition. ENGIE issued its first green bonds in April 2014 to support the development of renewable energy and energy efficiency. By December 2024, total issuances had reached €24.7 billion, consolidating ENGIE as one of the leading corporate issuers in the global green bond market. ENGIE's Green Financing Framework, published in June 2023, received a Sustainability Quality Score of SQS2 (Very Good) from Moody's, which issued a Second Party Opinion on its green characteristics. The framework aligns, where relevant and feasible, with the EU Taxonomy Regulation and the Delegated Acts on Climate Change Mitigation and Adaptation adopted in June 2021. In 2025, ENGIE Brasil Energia carried out its first issuance of Green Debentures, totaling R$ 2.2 billion. The issuance was structured under the Group's Green Finance Framework, with ESG advisory from Banco BV and a Second Party Opinion issued by DNV Business Assurance. The proceeds are allocated to renewable energy generation projects (Santo Agostinho, Assuruá, and Assu Sol), transmission infrastructure (Asa Branca), and modernization of the Salto Osório hydropower plant. This milestone reinforces ENGIE Brasil Energia's commitment to ESG principles and the energy transition, while ensuring access to international capital for the expansion of renewable sources in Brazil. The Company also publishes its financial results in line with EU Taxonomy definitions, and its renewable energy projects are included in the ENGIE Group's green bond financing structure, supporting the Group's long-term Net Zero commitment.

Row 4

(7.55.3.1) Method

Select from:

☑ Dedicated budget for low-carbon product R&D

(7.55.3.2) Comment

Research and technological development activities are a cornerstone of ENGIE Brasil Energia's strategy to strengthen its ability to identify, test, and validate innovative low-carbon solutions. In Brazil, the ANEEL R&D Program (Programa de Pesquisa, Desenvolvimento e Inovação – PDI) remains one of ENGIE Brasil Energia's most relevant mechanisms for fostering innovation, reinforcing its commitment to advancing science and technology in alignment with the interests of the energy sector and sustainable development. In compliance with Law nº 9,991/2000, electric utilities must allocate 1% of their annual net operating revenue to R&D and innovation initiatives. Historically, ENGIE Brasil Energia has invested over R$ 250 million in approximately 200 projects, in collaboration with a wide range of partners. In 2024, the Company allocated more than R$ 55 million to R&D, of which R$ 18.1 million was directed to 17 ongoing projects funded through ANEEL's program, representing more than R$ 36.6 million since their inception. A major highlight in 2024 was the publication of the results of the "Climate Change R&D Call", launched by ENGIE Brasil Energia, which financed eight projects with a total investment of more than R$ 4 million. Selected from over 50 proposals based on criteria such as originality and innovation, these projects were developed between January 2022 and August 2024. They mobilized universities, startups, companies, and scientific and technological institutions, strengthening collaboration between academia, the scientific community, and the private sector. The projects focused on developing operational tools to enhance long-term climate forecasting and to analyze the impacts of climate change and land use on the Brazilian power sector. Their outcomes aim to support energy planning, improve resilience, and strengthen preparedness for extreme weather events and adverse scenarios, thus directly contributing to low-carbon transition goals.

Row 5

(7.55.3.1) Method

Select from:

☑ Financial optimization calculations

(7.55.3.2) Comment

Emissions reduction projects are presented as part of the standard budget review and project approval process. This includes calculation of costs and return on investment. Our investment opportunities in emissions reduction activities go through financial optimization calculations taking into account specific risks and opportunities related to CO2 exposure management. Such investments are evaluated according to our standard investment process, which are valid to all ENGIE's subsidiaries.

Row 6

(7.55.3.1) Method

Select from:

☑ Other :Variable compensation mechanisms

(7.55.3.2) Comment

ENGIE Brasil Energia integrates climate-related performance into both short- and long-term variable compensation mechanisms, reinforcing its commitment to sustainability and the achievement of environmental goals. In 2024, the Company revised its Compensation Policy to strengthen the alignment between remuneration and ESG performance. For the Executive Board, 30% of long-term variable compensation is tied to ESG indicators, with 20% linked to environmental aspects and 10% to social aspects. Environmental indicators include reducing GHG emissions and expanding renewable energy generation capacity, which are also associated with the reduction of the water footprint. For employees outside the Executive Board, 6% to 9% of short-term variable compensation is linked to the achievement of Balanced Scorecard (BSC) goals. These goals encompass climate change mitigation, nature conservation, stakeholder engagement, and socio-environmental responsibility. Specific targets include achieving a carbon emissions intensity aligned with the Company's Net Zero strategy (0.0302 tCO_2e/MWh) and increasing the use of renewable fuels in the fleet. This structured approach ensures that climate-related performance is embedded in the Company's incentive systems, fostering accountability and engagement across all organizational levels in support of its long-term sustainability strategy.
[Add row]

(7.58) Describe your organization's efforts to reduce methane emissions from your activities.

A flagship initiative is the Lages Cogeneration Project, which prevents methane emissions from anaerobic digestion of wood residues typically discarded in stockpiles. Instead, the project uses this biomass to simultaneously generate electricity and thermal energy through cogeneration. In the baseline scenario, these residues would decompose anaerobically in open piles, producing methane without adequate environmental control. By avoiding this process, the project reduces an estimated 196,689 tCO_2e per year, totaling nearly 2 million tCO_2e over its crediting period. In addition to its climate benefits, the project contributes to diversifying Brazil's energy matrix and creating direct and indirect employment opportunities. In 2024, ENGIE Brasil Energia also advanced its innovation agenda through four new projects under the ANEEL R&D Program, focused on climate change and the energy transition. While these projects (including initiatives on synthetic fuel pathways, digital intelligence for transmission, and improved safety in transmission line construction) do not directly target methane reduction, they strengthen the Company's long-term capacity to mitigate greenhouse gas emissions through innovation, efficiency, and technological advancement. Through this combination of targeted methane mitigation at the Lages Project and broader investments in low-carbon R&D, ENGIE Brasil Energia continues to reduce its already limited methane footprint while supporting Brazil's transition to a resilient, low-carbon energy system.

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:
☑ Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:

☑ Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ The EU Taxonomy for environmentally sustainable economic activities

(7.74.1.3) Type of product(s) or service(s)

Other

☑ Other, please specify :Power + AII ENGIE’s renewable energy capacities aligned with EU Taxonomy

(7.74.1.4) Description of product(s) or service(s)

Installation and operation of all ENGIE Brasil Energia renewable energy capacities (onshore wind, solar, and hydros with a power density smaller than 4 W/m²)

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☑ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☑ Other, please specify :Avoided emissions consider the difference between the emission factor of the interconnected Brazilian grid and the emission factor of renewable energy generation by wind, solar, and hydro sources (EF=0)

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☑ Gate-to-gate

(7.74.1.8) Functional unit used

Metric tons of avoided emissions

(7.74.1.9) Reference product/service or baseline scenario used

Baseline (business-as-usual): emission factor of the interconnected Brazilian grid (it includes termoeletrics fueled by coal and gas). Data provided by the Brazilian Ministry of Science, Technology, and Innovation. Alternative scenario: emission factor of renewable energy generation by wind, solar, and hydro sources (EF0) Premise adopted by the GHG Protocol and UNFCCC (ACM0002 - Grid-connected electricity generation from renewable sources)

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☑ Cradle-to-grave

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

1433571

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

*CALCULATION: Average generation of MWh/year from renewable sources of Engie Brasil Energia * Brazilian Grid 2023 Annual Average Factor (tCO2/MWh) tCO2e/year avoided. EMISSION FACTOR: The Brazilian's Emission factor of the Grid is provided by the Ministry of Science, Technology, and Innovation. The emission factor of the renewable sources are considered zero. RENEWABLE ENERGY GENERATION: Considers onshore wind, solar, and hydros with a power density smaller than 4 W/m² (as recommended by UNFCCC Large-scale Consolidated Methodology ACM0002 - Grid-connected electricity generation from renewable sources*

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

71
[Add row]

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:

☑ Yes

(7.79.1) Provide details of the project-based carbon credits retired by your organization in the reporting year.

Row 1

(7.79.1.1) Project type

Select from:

☑ Wind

(7.79.1.2) Type of mitigation activity

Select from:

☑ Emissions reduction

(7.79.1.3) Project description

The Trairi Wind Power Plant CDM Project consists of the construction and operation of a wind power plant that will supply clean electricity to the National Interconnected System (SIN). The additional electricity generated will enable a reduction in the use of greenhouse gas (GHG) intensive generation sources.

(7.79.1.4) Credits retired by your organization from this project in the reporting year (metric tons CO2e)

2000

(7.79.1.5) Purpose of retirement

Select from:

☑ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at retirement?

Select from:

☑ Yes

(7.79.1.7) Vintage of credits at retirement

2013

(7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:

☑ Issued

(7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:

☑ CDM (Clean Development Mechanism)

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply

☑ Investment analysis

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply

☑ Temporary crediting

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

☑ Other, please specify :The project, which consists of wind energy generation, has no leakage emissions. More explanations have been provided in the column 'Please explain

(7.79.1.13) Provide details of other issues the selected program requires projects to address

Conceived as a Clean Development Mechanism (CDM), the Trairi Wind Power Plant project is located in northeastern Brazil, on the coast of the state of Ceará, in the town of Trairi. It will have an installed capacity of 25.4 MW. The implementation and operation of the CDM project activity will reduce greenhouse gas (GHG) emissions, as the additional electricity generated and dispatched to the system will make it possible to reduce the electricity generated by fossil fuel-fired thermal power plants in the operational margin of the national interconnected system or to avoid or postpone the addition of new GHG-intensive generation sources to the system.

(7.79.1.14) Please explain

The project, which consists of wind power generation, has no leakage emissions. According to the ACM0002 methodology of the CDM (Grid-connected electricity generation from renewable sources), the main emissions that potentially generate leakage in the context of electricity sector projects arise from activities such as the construction of power plants and upstream emissions from the use of fossil fuels (extraction, processing and transportation). Therefore, for the context of the project, where there is wind power generation, the sources of leakage emissions are considered negligible. It should be noted that the project has been audited by a third-party company and approved by the UNFCCC.

Row 2

(7.79.1.1) Project type

Select from:

☑ Methane avoidance

(7.79.1.2) Type of mitigation activity

Select from:

☑ Emissions reduction

(7.79.1.3) Project description

The Project is designed to avoid methane emissions from anaerobic digestion in stockpiles (biomass decay) through controlled combustion by cogeneration process, which simultaneously generates electricity and thermal energy (steam) from the wood waste produced from several timber industries that would otherwise be disposed inadequately. The project is not requiring emission reductions from the electricity grid displacement. Lages Project's cogeneration facility is located in Lages, State of Santa Catarina, Brazil, whose economy is based on the wood industry using timber from planted forests. The Project is already under operation by Lages Bioenergética Ltda., a Special Purpose Company fully owned by ENGIE Brasil Energia SA, specially constituted to build, operate and maintain the Lages Project.

(7.79.1.4) Credits retired by your organization from this project in the reporting year (metric tons CO2e)

83546

(7.79.1.5) Purpose of retirement

Select from:

☑ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at retirement?

Select from:

☑ Yes

(7.79.1.7) Vintage of credits at retirement

2013

(7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:

☑ Issued

(7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:

☑ CDM (Clean Development Mechanism)

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply

☑ Investment analysis

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply

☑ Temporary crediting

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

☑ Upstream/downstream emissions

(7.79.1.13) Provide details of other issues the selected program requires projects to address

Conceived as a Clean Development Mechanism (CDM), the Lages Cogeneration Unit (UCLA), located in the Serra Catarinense and belonging to ENGIE Brasil Energia, has had emissions reduction among its main purposes since it began operations in 2003. By using waste from the local timber industry to generate electricity and steam, the plant has given a new destination to a material with great potential for methane emissions - a greenhouse gas (GHG) up to 25 times more potent than carbon dioxide (CO2). Thus, in a decade, the UCLA operation avoided the emission of approximately 2.5 million tons of CO2 equivalent. In addition, the Company sought to expand the positive impact of the project by using biomass ash for agricultural use and, in an experimental project, for composting domestic organic waste. The results obtained confirm that investment in circular economy initiatives has great transformative potential towards sustainable development.

(7.79.1.14) Please explain

The two sources of leakage are related to the off-site wood waste transportation and ash transportation that is produced in the wood waste combustion process. The calculations and justifications are presented in the Project Design Document (PDD) and the Monitoring Reports (MR), both of which are audited by third party companies and approved by the UNFCCC. The Project is in accordance with the Appendix B of the simplified modalities and procedures for small scale CDM project activities – Type III.E "Avoidance methane production from biomass decay through controlled combustion"

Row 3

(7.79.1.1) Project type

Select from:

☑ Wind

(7.79.1.2) Type of mitigation activity

Select from:

☑ Emissions reduction

(7.79.1.3) Project description

The Campo Largo Wind Power Plant CDM Project consists of the construction and operation of a wind power plant that will supply clean electricity to the National Interconnected System (SIN). The additional electricity generated will enable a reduction in the use of greenhouse gas (GHG) intensive generation sources

(7.79.1.4) Credits retired by your organization from this project in the reporting year (metric tons CO2e)

62.91

(7.79.1.5) Purpose of retirement

Select from:

☑ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at retirement?

Select from:

☑ Yes

(7.79.1.7) Vintage of credits at retirement

2019

(7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:

☑ Issued

(7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:

☑ CDM (Clean Development Mechanism)

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply

☑ Investment analysis

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply

☑ Temporary crediting

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

☑ Other, please specify :The project, which consists of wind energy generation, has no leakage emissions. More explanations have been provided in the column 'Please explain

(7.79.1.13) Provide details of other issues the selected program requires projects to address

Conceived as a Clean Development Mechanism (CDM), the Campo Largo Wind Complex project is located in the municipalities of Sento Sé and Umburanas, state of Bahia, North-eastern region of Brazil. The wind farm complex, with 326.7 MW of installed capacity, is composed by eleven power plants. The CPA 10286-P1-0005-CP1 Campo Largo Wind Complex (Phase 1) belongs to PoA 10286: Brazilian PoA for NAMA incentivized NCRE Projects. The implementation and operation of the CDM project activity will reduce greenhouse gas (GHG) emissions, as the additional electricity generated and dispatched to the system will make it possible to reduce the electricity generated by fossil fuel-fired thermal power plants in the operational margin of the national interconnected system or to avoid or postpone the addition of new GHG-intensive generation sources to the system.

(7.79.1.14) Please explain

The project, which consists of wind power generation, has no leakage emissions. According to the ACM0002 methodology of the CDM (Grid-connected electricity generation from renewable sources), the main emissions that potentially generate leakage in the context of electricity sector projects arise from activities such as the construction of power plants and upstream emissions from the use of fossil fuels (extraction, processing and transportation). Therefore, for the context of the project, where there is wind power generation, the sources of leakage emissions are considered negligible. It should be noted that the project has been audited by a third-party company and approved by the UNFCCC.
[Add row]

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:
☑ No

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:
☑ 100%

(9.2.2) Frequency of measurement

Select from:
☑ Daily

(9.2.3) Method of measurement

Direct measurement or calculation

(9.2.4) Please explain

100% of assets (hydroelectric, solar, wind, biomass and thermoelectric plants, transmission lines and administrative areas) are metered by source, e.g. fresh surface water, groundwater, etc.; and by type of use, e.g. industrial use and cooling and heating. The frequency of measurement depends on the type and size of the asset and the applicable legislation. For most assets, measurement is carried out by hydrometers, with hourly data records, while for assets that do not have hydrometers installed, calculation for estimation is carried out monthly, according to the energy production process. In the case of biomass, the hours of operation of the turbines versus the flow rate of the pumps is considered. In some cases, when the supply comes from a third party, there is a provision in the contract between the parties for recording the registered volume, according to when the water tankers are requested.

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

Direct measurement or calculation

(9.2.4) Please explain

100% of assets (hydroelectric, solar, wind, biomass and thermoelectric plants, transmission lines and administrative areas) are metered by source, e.g. fresh surface water, groundwater, etc.; and by type of use, e.g. industrial use and cooling and heating. The frequency of measurement depends on the type and size of the asset and the applicable legislation. For most assets, measurement is carried out by hydrometers, with hourly data records, while for assets that do not have hydrometers installed, calculation for estimation is carried out monthly, according to the energy production process. In the case of biomass, the hours of operation of the turbines versus the flow rate of the pumps is considered. In some cases, when the supply comes from a third party, there is a provision in the contract between the parties for recording the registered volume, according to when the water tankers are requested.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

Direct measurement and laboratory analysis

(9.2.4) Please explain

100% of the quality of the water collected is monitored locally, mainly for technical reasons, in relation to the operational restrictions of each site. Water quality monitoring at Engie Brasil Energia's projects is carried out following a sampling plan, which includes biological, physical and chemical parameters. Depending on the size of the site, the production technology and the parameters required, water quality monitoring is carried out daily, weekly, monthly or annually. Water quality monitoring at biomass plants is carried out daily, at hydroelectric, wind and transmission plants it is carried out monthly or quarterly and every six months in the case of solar plants.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:
☑ 100%

(9.2.2) Frequency of measurement

Select from:
☑ Monthly

(9.2.3) Method of measurement

Direct measurement or calculation

(9.2.4) Please explain

100% of the assets (hydroelectric, solar, wind, biomass and thermoelectric plants, transmission lines and administrative areas) are measured and reported by the local teams monthly through an internal system called SE Suite and annually reported to the parent company. The volumes of water discharged are directly linked to the volumes captured and consumed. The frequency of measurement depends on the type and size of the asset. Measurement is carried out by water meters, with hourly records, while where there are no water meters, an estimate of discharge is carried out monthly. In order to calculate the volume of water discharged from the

data collected for electricity generation, the entire volume collected, after use, is considered effluent, while from the data for consumption at the administrative level, the number of people and the number of days worked at the asset are taken into account, or that 80% of the water consumed generates effluent, in accordance with NBR 7229/1993.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Monthly

(9.2.3) Method of measurement

Direct measurement or calculation

(9.2.4) Please explain

100% of the assets (hydroelectric, solar, wind, biomass and thermoelectric, transmission lines and administrative areas) control the volume of effluent discharged by destination. The values are reported by the local teams monthly, using a system called SE Suite. The volumes of water discharged are directly linked to the volumes collected and consumed. The frequency of measurement depends on the type and size of the asset. In most of the assets, measurement is carried out by water meters, with hourly records, while where there are no water meters, an estimate of discharge by destination is carried out monthly. To calculate the volume of water discharged, based on the data collected for electricity generation, the entire volume collected, after use, is considered effluent, while based on the data for consumption at the administrative level, the number of people and days worked is taken into account, or that 80% of the water consumed generates effluent, in accordance with NBR 7229/1993.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

Direct measurement or calculation

(9.2.4) Please explain

100% of the assets (hydroelectric, solar, wind, biomass and thermoelectric plants, transmission lines and administrative areas) have control of the volumes of water discharged by treatment method, such as conventional treatment systems. All effluents generated in operations, as well as in implementation activities, are treated before their final disposal or release. In the case of sanitary effluents, they are sent to collective treatment systems or septic tanks or biodigesters are used which dispose of the water in drains installed in the ground, while the other effluents undergo different forms of treatment. After measurement, the values are reported by the local teams monthly through an internal system called SE Suite. The frequency of measurement depends on the type and size of the asset and the applicable legislation. Audits are also carried out in accordance with ISO 140001/2015 standards.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Quarterly

(9.2.3) Method of measurement

Direct measurement and laboratory analysis

(9.2.4) Please explain

100% of the water discharged has local and daily effluent monitoring, regarding operational obligations as determined by CONAMA Resolution 430/2011. The quality of the water discharged is checked through tests to analyze the water samples. Some aspects are analyzed, such as: pH, Temperature, Suspended Solids, COD, BOD5, etc. The main pollutants are monitored continuously with fixed analysis devices and the other pollutants in the laboratory with standard methods. In the case of hydroelectric plants, water quality monitoring is carried out upstream and downstream of the dams. Water quality monitoring at biomass plants is carried out daily, at hydroelectric, wind and transmission plants it is carried out monthly or quarterly and every six months in the case of solar plants.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

☑ Not relevant

(9.2.4) Please explain

100% of the water discharged has local and daily effluent monitoring, in accordance with the operational obligations set out in CONAMA Resolution 430/2011. Emissions parameters were monitored more frequently and had significant values when the Pampa Sul Thermoelectric Plant was still in Engie Brasil Energia's portfolio. However, after its exit in March 2023, these parameters do not present significant value for the other assets, since these substances are not present in domestic effluents and other company activities.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Laboratory analysis and/or instruments installed on site with information in the hydroelectric plants' supervisory system.

(9.2.4) Please explain

100% of the water discharged has local and continuous monitoring in relation to the obligations of the operating license for all sites and this includes temperature monitoring, which is one of the main parameters monitored in the discharged water. Engie's monitoring complies with the parameters of current regulations, such as CONAMA Resolution 430/2011. This monitoring is carried out upstream and downstream of the operations by taking samples and acts as an assessment of the quality of the company's effluent management, with the aim of bringing the effluent parameters into line with the parameters defined by the legislation. In the case of hydroelectric plants, there is real-time temperature measurement at the outlet of the generating units' cooling system, which is checked directly on the instrument and/or reported to the plant's supervisory system.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Monthly

(9.2.3) Method of measurement

Calculation

(9.2.4) Please explain

100% of the total volume of water consumption is monitored using calculations. The data used for the calculation are the volumes of difference between the water abstracted and the volumes of water discharged, which are collected, in general, quarterly or more frequently, depending on the situation. Therefore, the water consumption figure is based on an average of the consumption figures observed in all the assets. All this information is monitored and recorded using the SE Suite system.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Monthly

(9.2.3) Method of measurement

Direct measurement or calculation

(9.2.4) Please explain

100% of recycled or reused water is monitored at the assets. Depending on the size of the site, production technology and regulatory restrictions, water consumption is calculated on site based on the data available on a daily, weekly or monthly basis. In recent years, new initiatives are emerging to optimize the use of water, such as water reuse through rainwater harvesting, percolation water harvesting and effluent reuse, for example.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

Direct measurement

(9.2.4) Please explain

The supply of water, sanitation and hygiene (WASH) services complies with the standards required by Ministry of Health Ordinance No. 05 of 28/09/2017, Annex XX and is managed to ensure safe consumption and use by all employees at all company units. All reports on the characterization of water for human consumption are recorded, regardless of the source of the drinking water purchased, whether it's from drums or other sources, such as artesian wells and the water supply concessionaire, depending on the location. The quality of the water supplied to workers is analyzed regularly, and in some cases daily, by means of sampling and the analysis involves comparison with the parameters defined in the Ministry of Health's Ordinance.
[Fixed row]

(9.2.1) For your hydropower operations, what proportion of the following water aspects are regularly measured and monitored?

Fulfilment of downstream environmental flows

(9.2.1.1) % of sites/facilities/operations measured and monitored

Select from:
☑ 100%

(9.2.1.2) Please explain

100% of hydroelectric plants seek to respect minimum river flows, environmental restrictions and multiple uses, so environmental flows downstream are monitored locally and continuously in relation to the obligations of the operating license for all sites, so as not to affect other users (agriculture, fishing, recreation, etc.). The hydroelectric plants have an Operating Instruction that defines the technical, environmental and operational parameters to standardize operating procedures from the planning phase, daily operating schedule and real-time operation of the assets. To ensure that the parameters required by the legislation are exceeded in the conservation of water resources, the company carries out surface water quality monitoring programs in the reservoirs it manages, with the support of specialized and independent companies. In 2024, the consolidated monitoring results classified the water quality of the reservoirs as "Excellent" or "Good" in general, according to the methodology established by the São Paulo State Environmental Company (Cetesb) for the Water Quality Index. The Springs Protection and Conservation Program, developed voluntarily by the company since 2010, in different regions of the country, with partnerships signed with government and third sector organizations, promotes the conservation of springs, while contributing to improving the quality of the water consumed by the local population. In addition, Engie Brasil Energia participates in the Rio Grande, Araguari, Iguaçu and Uruguay River Basin Committees, as well as the State Water Resources Councils of the states of Santa Catarina and Paraná, to actively contribute to public policies on the use of water resources and the management of multiple uses of the reservoirs under its concession.

Sediment loading

(9.2.1.1) % of sites/facilities/operations measured and monitored

Select from:

☑ 100%

(9.2.1.2) Please explain

Engie Brasil Energia operates and maintains a Network of Hydrosedimentological Monitoring Stations in the reservoirs of its hydroelectric plants with the aim of monitoring sediment input and deposition. This monitoring is characterized by periodic measurements of liquid and solid discharges at pre-defined hydrosedimentometric stations, which make daily limnimetric records at the ruler sections. The discharge measurements make it possible to determine and/or update the key curves of the fluviometric stations of the tributaries upstream of the reservoirs. Based on the key curves and the limnimetric observations made at the stations, the trend in sediment production in the area of influence of the reservoirs can be quantified and monitored. The frequency of measurements complies with the requirements of ANA-ANEEL Resolution 03/2010, which can vary from daily to quarterly checks on each asset.

Other, please specify

(9.2.1.1) % of sites/facilities/operations measured and monitored

Select from:

☑ Not relevant

(9.2.1.2) Please explain

In hydroelectric plant operations, aspects other than flow control, water quality and sediment input are of little relevance at the operational, social and environmental levels.
[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

3237.03

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Much lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Facility closure

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in business activity

(9.2.2.6) Please explain

In view of Engie Brasil Energia's commitment to decarbonizing its generating complex, the Pampa Sul Thermoelectric Plant was removed from the Company's portfolio in May 2023. Likewise, in 2024, the Lages Biomass Plant was also removed, which had support activities related to the biomass energy production process that required a significant volume of water. For these reasons, there was a significant reduction in the volume of water captured compared to the previous year. In line with the ENGIE Group's Non-Financial Objectives, the Company seeks to be increasingly efficient in the use of water resources and is working to reduce freshwater consumption for the energy produced by around 70%, using 2019 as a reference, reaching 0.1 m3/kWh by 2030. In this sense, it is expected that there will reduct the volume of water captured through the next years, mainly due to the company is developing initiatives for reuse and reduction of consumption and for the coming years, Engie will continue to invest in renewable energy and seek to reduce the water footprint of its activities.

Total discharges

(9.2.2.1) Volume (megaliters/year)

1580.33

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Facility closure

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in business activity

(9.2.2.6) Please explain

In view of Engie Brasil Energia's commitment to decarbonizing its generating park, the Pampa Sul Thermoelectric Plant was removed from the Company's portfolio in May 2023, as was the Lages Biomass Plant in 2024, which is why there was a significant reduction in the volume of water captured compared to the previous year, and consequently a reduction in the volume discarded.

Total consumption

(9.2.2.1) Volume (megaliters/year)

1656.7

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Much lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Facility closure

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in business activity

(9.2.2.6) Please explain

In 2023, thermoelectric generation accounted for the company's largest industrial water consumption. Due to the exit of the Pampa Sul Thermoelectric Plant in 2023 and the Lages Biomass Plant in 2024, the Company's water footprint was significantly reduced in terms of water withdrawal and consumption. In addition, guided by the Non-Financial Targets established by the Engie Group for the period up to 2030, the Company seeks to be increasingly efficient in the use of water resources and works to reduce the consumption of fresh water by the energy produced by approximately 70%, using 2019 as the reference year. For the coming years, the initiatives developed by the Company should probably promote the reuse and reduction of water consumption
[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

☑ No

(9.2.4.8) Identification tool

Select all that apply

☑ WRI Aqueduct

(9.2.4.9) Please explain

At ENGIE Brasil Energia, the exposure of assets to water stress risk is evaluated based on the Aqueduct Water Risk Atlas, a tool developed by the World Resources Institute (WRI) and applied in 189 countries to assess risks related to water stress, drought, and flooding. ENGIE conducts this assessment annually to identify whether any of its assets are located in water-stressed areas. In 2023, the Floresta Photovoltaic Complex was the only asset identified in such an area. However, in the 2024 assessment, following an update of WRI's database, it was confirmed that ENGIE does not operate assets located in areas classified as high (40–80%) or very high (>80%) water stress, according to WRI's definitions. Currently, the Floresta Photovoltaic Complex (Rio Grande do Norte) and the Sol do Futuro Photovoltaic Complex (Ceará) are situated in regions classified as medium-high water stress (20–40%). These facilities do not depend on water for their production processes, requiring it solely for panel cleaning and routine maintenance. Despite the low operational water demand, ENGIE invests in initiatives to protect and conserve water resources in these regions, as well as in areas with a history of water rationing or where local communities prioritize water conservation. These efforts are part of the Company's broader environmental strategy, which includes annual assessments of all operational assets using Aqueduct, and the implementation of water management practices aligned with the ENGIE Group's Environmental Policy. Moreover, the Company aims to become increasingly efficient in water use and works to reduce freshwater consumption per energy produced by approximately 70%, using 2019 as the reference year, reaching 0.1 m3/kWh by 2030.
[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

1343.05

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Much lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Facility closure

(9.2.7.5) Please explain

Relevant because the company uses surface freshwater for cooling and industrial processes to generate electricity. To define the comparison with the previous year, the following parameters were considered: between 0 and 4.9% equal; between 5 and 10% lower or higher; and greater than 10.1% much lower or much higher. Therefore, the volume of freshwater withdrawn in 2024 was much lower than in 2023. There was a reduction of approximately 26% in the volume of surface water withdrawals for generation, due to the withdrawal of the Lages Biomass Plant, which represented a significant withdrawal of industrial water from the Company, due to its use in support services in the production of energy from Biomass. Therefore, due to the exit of assets such as the Pampa Sul Thermoelectric Plant, in 2023, the company's water footprint has been steadily reduced. Engie seeks to be increasingly efficient in the use of water resources and is working to reduce the consumption of fresh water.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

Engie Brasil Energia has no history of collecting brackish or salt water and, given the location of the hydroelectric plants, should not have any records in the future. Therefore, the withdrawal of brackish or salt water/sea water is not a relevant parameter for the company.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

16.7

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Facility closure

(9.2.7.5) Please explain

Relevant because Engie Brasil Energia uses renewable groundwater for industrial processes, but the volumes are very low compared to other collection categories. To define the comparison with the previous year, the following parameters were considered: between 0 and 4.9% equal; between 5 and 10% lower or higher; and greater than 10.1% much lower or much higher. Therefore, the volume of groundwater collection in 2024 was lower than in 2023. In 2023, it is worth noting that the Pampa Sul Thermoelectric Plant ceased to be an asset of the company, just as in 2024 the Lages Biomass Plant was also removed from the portfolio, which impacted the reduction in groundwater consumption. Added to the reduction is the completion of the modernization process at the Miranda Hydroelectric Plant (MG), a process that had impacted on a higher capture of groundwater in 2023.

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

Engie Brasil Energia has no history of non-renewable groundwater withdrawals in its activities and should not present any records in the future. Therefore, non-renewable groundwater withdrawal is not a relevant parameter for the company.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

Due to the characteristics of its activities and sector, Engie Brasil Energia does not withdrawal water produced on its sites. Therefore, it has no history of this information, and it is not considered a relevant parameter for the company.

Third party sources

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

1877.28

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.7.5) Please explain

Relevant because Engie Brasil Energia uses outsourced water sources for some activities. The numbers for outsourced sources come from water trucks and municipal water supply concessionaires. To define the comparison with the previous year, the following parameters were considered: between 0 and 4.9% equal;

between 5 and 10% lower or higher; and greater than 10.1% much lower or much higher. Therefore, the volume of third-party water used in 2024 was approximately the same as in 2023. In 2024, water was purchased from local water truck suppliers and municipalities for the Assu, Campo Largo, Cidade Azul, Ferrari, Juazeiro, Lar do Sol, São Pedro, Sertão Solar, Santo Agostinho, Paracatu, Floresta and Umburanas assets, but this was not a significantly different volume compared to the previous year.
[Fixed row]

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:
☑ Relevant

(9.2.8.2) Volume (megaliters/year)

4.88

(9.2.8.3) Comparison with previous reporting year

Select from:
☑ Much lower

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:
☑ Facility closure

(9.2.8.5) Please explain

Relevant because the company captures and discharges surface freshwater for industrial power generation processes. To define the comparison with the previous year, the following parameters were considered: between 0 and 4.9% equal; between 5 and 10% lower or higher; and greater than 10.1% much lower or much higher. The volume of freshwater discharged in 2024 was much lower than in 2023. This is due to the withdrawal of the Lages Biomass Plant from the company's portfolio in 2024. In recent years, in addition to the withdrawal of the Lages Biomass Plant and the Pampa Sul Thermoelectric Plant was removed in 2023. Engie strives to be

increasingly efficient in the use of water resources and is working to reduce the discharge of freshwater for the energy produced. In the coming years, it is expected that there will reduct the volume of discarded water through the next years, with the development of initiatives to reuse and reduce water consumption.

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

☑ Not relevant

(9.2.8.5) Please explain

Not relevant to Engie Brasil Energia's context as there is no discharge into brackish surface water/sea water.

Groundwater

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

13.22

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Much higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Mergers and acquisitions

(9.2.8.5) Please explain

This parameter is subject to regular monitoring by the company and is in full compliance with the regulatory requirements established by environmental authorities. It should be noted that, although already monitored, this parameter was not disclosed in the first year of reporting to CDP's Water module (2024). As part of the company's continuous commitment to improvement and transparency, disclosure has since been incorporated. Compared to the previous year, there was a 70% increase in the groundwater discharge volume, due to the acquisition of new assets. This variation is classified as "Much higher" according to the company's internal definition for volume changes: -Approximately the same: <4% -Lower/Higher: <8% -Much lower/higher: >8% Expected future trend: The company has set a target to maintain the same.

Third-party destinations

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

1562.23

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.8.5) Please explain

Relevant because the company uses the municipal sewage collection and treatment service. To define the comparison with the previous year, the following parameters were considered: between 0 and 4.9% equal; between 5 and 10% lower or higher; and greater than 10.1% much lower or much higher. The volume of water discharged to third parties in 2024 was slightly lower than in 2023, due to the completion of the modernization processes initiated in the previous period in some of the company's hydroelectric plants, such as Miranda (MG) and Salto Osório (PR), which led to a decrease in consumption patterns and, consequently, a decrease

in the volume of discharged effluent. Therefore, for the coming years, it is expected that there will reduct the volume of water discharged to third parties through the next years.
[Fixed row]

(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

Tertiary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:
☑ Relevant

(9.2.9.2) Volume (megaliters/year)

0.89

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:
☑ Much lower

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:
☑ Other, please specify :Equipment maintenance and water leaks at some hydroelectric plants

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:
☑ 1-10

(9.2.9.6) Please explain

Engie Brasil Energia has effluents from administrative and industrial activities for electricity generation, mainly from equipment cooling processes. Tertiary treatment occurs in approximately 9% of the company's hydroelectric plants and meets the parameters of CONAMA Resolution No. 430/2011. To define the comparison with the previous year, the following parameters were considered: between 0 and 4.9% equal; between 5 and 10% lower or higher; and greater than 10.1% much lower or much higher. The volume of effluents with tertiary treatment in 2024 was much lower than in 2023 due to the solution of leaks and maintenance needs that occurred in some of the company's assets, such as the Cana Brava, São Salvador and Estreito Hydroelectric Plants in the previous period. Furthermore, in 2023 there were extra activities at the Estreito Hydroelectric Plant bringing floating staff to the site, which were not necessary in 2024. Given that these leaks and maintenance were identified and corrected, there was a significant reduction in the volume of water destined for tertiary treatment.

Secondary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

3.99

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ Much lower

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ 21-30

(9.2.9.6) Please explain

Engie Brasil Energia uses effluents from administrative and industrial activities to generate electricity, mainly from equipment cooling processes. Secondary treatment meets the parameters of CONAMA Resolution No. 430/2011. To define the comparison with the previous year, the following parameters were considered: between 0 and 4.9% equal; between 5 and 10% lower or higher; and greater than 10.1% much lower or much higher. The volume of effluent with secondary treatment in 2024 was much lower than in 2023, due to the removal of the Pampa Sul Thermoelectric Plant in the previous period, which was responsible for the company's largest industrial water consumption, representing approximately 90% of the volume of effluent with secondary treatment in 2023.

Primary treatment only

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

13.22

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ Much higher

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Facility closure

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ 51-60

(9.2.9.6) Please explain

Effluent is partially treated on-site through a septic tank filter and soak pit system. This parameter is subject to regular monitoring by the company and is in full compliance with the regulatory requirements established by environmental authorities. It should be noted that, although already monitored, this parameter was not

disclosed in the first year of reporting to CDP's Water module (2024). As part of the company's continuous commitment to improvement and transparency, disclosure has since been incorporated. Compared to the previous year, there was a 2% reduction in the volume treated at the primary level, due to the decommissioning and subsequent sale of one of the company's plants. This variation is classified as "approximately the same," according to the company's internal definition for volume changes: -Approximately the same: <4% -Lower/Higher: <8% -Much lower/higher: >8% Expected future trend: The company has set a target to reduce process water use per ton by 30% between 2020 and 2030. As a result, discharge volumes requiring primary treatment are expected to decrease slightly in the coming years, reflecting more efficient water use in its operations.

Discharge to the natural environment without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

It is not relevant because Engie Brasil Energia does not have any volume of water, apart from the volumes of water used to generate energy at the hydroelectric plants, returning to nature untreated. In the case of the water used after the cooling processes, it is reused in the company's activities, so there is no disposal of untreated water.

Discharge to a third party without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

1562.23

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ About the same

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Facility closure

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ 11-20

(9.2.9.6) Please explain

Relevant because Engie Brasil Energia sends effluents directly to third parties without any treatment. This type of discharged water is sent to a third-party treatment plant to comply with the regulations determined by CONAMA Resolution No. 430, in addition to CONAMA Resolution No. 357/2055. To define the comparison with the previous year, the following parameters were considered: between 0 and 4.9% equal; between 5 and 10% lower or higher; and greater than 10.1% much lower or much higher. These numbers are significant for biomass power plants. Therefore, the volume of effluent sent to third parties without treatment in 2024 was slightly lower than in 2023, following the downward trend over the next few years, due to the withdrawal of the Lages Biomass Plant from the company's portfolio.

Other

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

Engie Brasil Energia's main activities are the generation of electricity by hydroelectric, solar and biomass plants, so the effluents generated in these and other industrial processes and administrative activities are properly disposed of through secondary, tertiary or third-party treatment, in accordance with current CONAMA Resolutions. Therefore, there is no other type of effluent disposal or treatment.
[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

1

(9.3.3) % of facilities in direct operations that this represents

Select from:

☑ 1-25

(9.3.4) Please explain

In 2024, ENGIE Brasil Energia conducted a comprehensive assessment of all its operational assets to identify facilities with substantive water-related dependencies, impacts, risks, and opportunities. As a result, one hydroelectric plant was identified as having significant exposure to water scarcity due to its reliance on consistent water availability for power generation. The other 12 hydropower plants have also been assessed, and their results and analyses are under review in 2025.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

27

(9.3.4) Please explain

ENGIE Brasil Energia applies a structured methodology to assess environmental dependencies and risks across its upstream value chain. This process involves the use of geolocation tools and multiple environmental databases to identify priority sites based on criteria such as water availability and exposure to water stress. One of the key tools used is the WRI Aqueduct, which provides annual assessments of water risk and supports the identification of suppliers operating in water-stressed areas. This methodology is aligned with ENGIE Group's global standards and is continuously improved to enhance the accuracy and effectiveness of risk identification. As part of this process, in 2024, ENGIE initiated the mapping of 65 target suppliers. From this group, 27 supplier facilities were identified as having substantive water-related dependencies or risks. These facilities are located in regions where water scarcity may pose operational or financial challenges, such as reduced water availability or potential conflicts over water use. This upstream assessment is a critical component of ENGIE's broader environmental risk management strategy. By identifying and monitoring water-related risks in its supply chain, the company strengthens its ability to anticipate disruptions, engage with suppliers on mitigation strategies, and ensure the resilience of its operations. This proactive approach reflects ENGIE's commitment to sustainable resource use and long-term value creation across its value chain.
[Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:
☑ Facility 1

(9.3.1.2) Facility name (optional)

Facility located in the Rio Uruguai River Basin

(9.3.1.3) Value chain stage

Select from:
☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply
☑ Dependencies

☑ Impacts
☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:
☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Brazil
☑ Other, please specify :Rio Uruguai River Basin

(9.3.1.8) Latitude

-52.244482

(9.3.1.9) Longitude

-27.34261

(9.3.1.10) Located in area with water stress

Select from:
☑ No

(9.3.1.11) Primary power generation source for your electricity generation at this facility

Select from:
☑ Hydropower

(9.3.1.13) Total water withdrawals at this facility (megaliters)

1.5

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

1.5

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

1

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ About the same

(9.3.1.23) Discharges to fresh surface water

0.99

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.01

(9.3.1.27) Total water consumption at this facility (megaliters)

0.5

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:
☑ Higher

(9.3.1.29) Please explain

In 2024, ENGIE Brasil Energia conducted a comprehensive assessment of all its operational assets to identify facilities with substantive water-related dependencies, impacts, risks, and opportunities. As a result, one hydroelectric plant was identified as having significant exposure to water scarcity due to its reliance on consistent water availability for power generation. The other 12 hydropower plants have also been assessed, and their results and analyses are under review in 2025. The data presented in this section pertain to the hydroelectric plant identified as having significant exposure to water scarcity. This facility is considered representative of ENGIE Brasil's hydroelectric portfolio, and its financial impact was calculated for the year 2024. For the remaining hydroelectric plants operated by ENGIE, the estimation of financial impact is being carried out as part of the ongoing process to enhance risk management. In 2024, a 15% increase in water withdrawal was

observed at the assessed asset compared to the previous year, due to the cleaning of the transformer area. This was a one-time maintenance activity carried out to ensure the efficient operation of the hydropower plant.
[Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

The parameters of the volume limit defined in the water grant issued by the competent environmental agency, in this case the National Water and Sanitation Agency (ANA) are used.

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

The parameters of the volume limit defined in the water grant issued by the competent environmental agency, in this case the National Water and Sanitation Agency (ANA), are used.

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

The parameters of Ministry of Health Ordinance No. 05 of September 28, 2017, which deals with the procedures for controlling and monitoring the quality of water for human consumption and its standard of potability, and GM/MS Ordinance No. 888, May 4, 2021, are used. The water treatment consists of a carbon filter and chlorination.

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Guidelines from current legislation, Conama Resolution No. 430/2011 and Conama Resolution No. 420/2009, are used, given that the system in the the hydroeletric presented works with a compact treatment plant (Bioreactor + Biofilter).

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Guidelines from current legislation, Conama Resolution No. 430/2011 and Conama Resolution No. 420/2009, are used, given that the system in the the hydroeletric presented works with a compact treatment plant (Bioreactor + Biofilter).

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Guidelines from current legislation, Conama Resolution No. 430/2011 and Conama Resolution No. 420/2009, are used.

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Guidelines from current legislation, Conama Resolution No. 430/2011 and Conama Resolution No. 420/2009, are used, given that the system in the the hydroeletric presented works with a compact treatment plant (Bioreactor + Biofilter).

Water consumption – total volume

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

There is no normative verification standard, but consumption is monitored to assess possible problems such as water leaks.
[Fixed row]

(9.5) Provide a figure for your organization’s total water withdrawal efficiency.

(9.5.1) Revenue (currency)

1812380452

(9.5.2) Total water withdrawal efficiency

559889.92

(9.5.3) Anticipated forward trend

Considering the Group's target,freshwater consumption rate went from 0.19m³/MWh (2019) to 0.031 m³/MWh (2024),a 84% reduction. In 2024, total withdrawal fell 12.2%, driven by asset restructuring (Pampa Sul decommissioning and Lages sale) and initiatives like dry-cleaning robots for solar panels.The Company aims to be increasingly efficient in its use of water resources and to reduce freshwater consumption for the energy produced by around 70%,using 2019 as a baseline,reaching 0.1 m3/kwh by 2030.
[Fixed row]

(9.7) Do you calculate water intensity for your electricity generation activities?

Select from:
☑ Yes

(9.7.1) Provide the following intensity information associated with your electricity generation activities.

Row 1

(9.7.1.1) Water intensity value (m3/denominator)

0.03

(9.7.1.2) Numerator: water aspect

Select from:
☑ Total water consumption

(9.7.1.3) Denominator

Select from:

☑ MWh

(9.7.1.4) Comparison with previous reporting year

Select from:

☑ Much lower

(9.7.1.5) Please explain

Considering the indicator established by the Group, the freshwater consumption rate went from 0.19m³/MWh in 2019 to 0.031m³/MWh in 2024, representing a reduction of approximately 84%. This is due to the exit of assets such as the Jorge Lacerda Thermoelectric Complex from the Company's asset portfolio in 2021, the Pampa Sul Thermoelectric Plant in 2023 and the Lages Biomass Power Plant which significantly reduced the Company's water footprint. This indicator is used at Engie Brasil Energia to determine which units are most water-intensive and to propose measures to reduce water consumption or reuse. Derived from Engie Brasil Energia's Sustainable Management Policy and guided by the Non-Financial Objectives established by the Engie Group, Engie Brasil Energia seeks to be increasingly efficient in the use of water resources. In this way, the company is working to reduce the consumption of fresh water in relation to the energy produced, with the goal of reducing this consumption by 70% by 2030, taking 2019 as a reference. In this sense, due to the withdrawal of the Lages Biomass Power Plant from the company's portfolio in 2024, a continued reduction in the volume of water collected and consumed is expected in the coming year, especially. In addition, several actions are already underway to reduce and reuse water.

[Add row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances	Comment
	Select from: ☑ No	*Engie Brasil Energia produces and supplies electricity, which does not contain any hazardous substances, as defined by the regulatory authority.*

[Fixed row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

☑ Yes

(9.14.2) Definition used to classify low water impact

Engie Brasil Energia classifies low water impact activities as those that do not directly involve water in their processes, such as solar power plants, wind farms and transmission lines. Although no assets are currently located in high water stress areas, water impact is considered in all operations. To reduce the water impact of all its operations, Engie presents indicators associated with increasing renewable energy generation capacity, which is directly related to a smaller water footprint.

(9.14.4) Please explain

The generation of electricity through solar and wind power, as well as operation of transmission lines, consumes minimal water in both operation and maintenance, especially when compared to hydro and thermal plants. For example, in 2021, a coal-fired thermal plant consumed 120.7 m³/MWh, while wind and solar assets consumed only 0.0004 and 0.0003 m³/MWh, respectively. ENGIE has also decommissioned thermal assets and invested in innovations such as autonomous dry-cleaning robots for solar panels, reinforcing its commitment to reducing water use and GHG emissions.
[Fixed row]

(9.15) Do you have any water-related targets?

Select from:

☑ Yes

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

	Target set in this category	Please explain
Water pollution	*Select from:* ☑ Yes	*Rich text input [must be under 1000 characters]*
Water withdrawals	*Select from:* ☑ Yes	*Rich text input [must be under 1000 characters]*
Water, Sanitation, and Hygiene (WASH) services	*Select from:* ☑ Yes	*Rich text input [must be under 1000 characters]*
Other	*Select from:* ☑ No, and we do not plan to within the next two years	*No specific targets are being planned beyond the already established ones (Water pollution and Wster withdrawals).*

[Fixed row]

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

Select from:

☑ Target 4

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water withdrawals

☑ Reduction in total water withdrawals

(9.15.2.4) Date target was set

12/31/2019

(9.15.2.5) End date of base year

12/31/2019

(9.15.2.6) Base year figure

0.19

(9.15.2.7) End date of target year

12/31/2030

(9.15.2.8) Target year figure

0.01

(9.15.2.9) Reporting year figure

0.03

(9.15.2.10) Target status in reporting year

Select from:

☑ Underway

(9.15.2.11) % of target achieved relative to base year

89

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

One of the ENGIE Group's Non-Financial Objectives involves the commitment to promote the efficient use of water resources. To this end, a target was established to reduce water consumption relative to energy production, reaching a level of 0.1 m3/MWh by 2030. This target covers the entire company (ENGIE Brasil Energia), and therefore there are no exclusions.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

To achieve this target, the Company has implemented a multi-pronged strategy, which includes: -Operational efficiency improvements, such as reducing the frequency of photovoltaic panel cleaning from annual to biennial or triennial cycles. -Water reuse initiatives, including the reuse of effluents and percolation water intake. Infrastructure upgrades, such as the installation of efficient water-saving devices. -Nature-based solutions, including the Protection and Restoration of Springs Program, which has already protected over 2,600 springs across operational territories. -Environmental education and stakeholder engagement, especially in regions with water stress or historical rationing, to promote water conservation practices.

(9.15.2.16) Further details of target

The target aims to reduce ENGIE Brasil Energia's freshwater consumption to 0.1 m³/MWh by 2030, in line with the ENGIE Group's global non-financial objectives. This includes all operational sites under ENGIE Brasil Energia's control. In 2024, the company achieved a consumption rate of 0.031 m³/MWh, representing an 84% reduction compared to 2019. Progress toward the target is supported by: Strategic divestments of high-consumption thermal assets (Pampa Sul, Lages, Lacerda). Operational efficiency measures, including water quality monitoring, effluent treatment, and emergency containment systems. Water conservation programs, such as the Spring Conservation Program, which has protected over 2,600 springs. Community engagement and education, promoting sustainable water use practices. Innovative solutions for water use in water-stressed areas, especially in photovoltaic operations. The target covers all water use in energy generation processes, excluding water returned to the environment in equal or better quality, as per regulatory standards.

Row 2

(9.15.2.1) Target reference number

Select from:

☑ Target 2

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water pollution

☑ Reduction in concentration of pollutants

(9.15.2.4) Date target was set

01/01/2023

(9.15.2.5) End date of base year

01/01/2023

(9.15.2.6) Base year figure

1

(9.15.2.7) End date of target year

12/31/2024

(9.15.2.8) Target year figure

0

(9.15.2.9) Reporting year figure

0

(9.15.2.10) Target status in reporting year

Select from:

☑ Achieved

(9.15.2.11) % of target achieved relative to base year

100

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

In 2024, one of the targets set by the company was to have zero environmental infractions with a conviction without the possibility of appeal. This target aims to ensure continuous improvement in the management of the reservoirs of Engie Brasil Energia's hydroelectric plants, helping to minimize potential impacts on water quality and ichthyofauna. In other words, achieving the target is directly associated with reducing pollution of water bodies. This target is relevant for the company, considering that the company's portfolio is made up of hydroelectric assets, which have the highest demand for water and, consequently, the greatest potential impact on water resources.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

Engie Brasil Energia's Environmental Policy includes robust management of aspects associated with water withdrawal, discharge and consumption. Among the existing processes is that of identifying potential contributions to water conservation, considering quality and availability. Regarding water disposal, the company adopts standards that consider the characteristics of the receiving water body and the strictest limits laid down in current legislation. All effluents generated in operations, as well as in implementation activities, are treated before they are finally disposed of or discharged. These actions contribute to achieving the target, which is directly associated with reducing pollution of water bodies.

(9.15.2.16) Further details of target

Target reassessed annually with the main objective of maintaining water quality in water bodies.

Row 3

(9.15.2.1) Target reference number

Select from:

☑ Target 3

(9.15.2.2) Target coverage

Select from:

☑ Site/facility

(9.15.2.3) Category of target & Quantitative metric

Water, Sanitation, and Hygiene (WASH) services

☑ Increase in the proportion of employees using safely managed drinking water services

(9.15.2.4) Date target was set

01/01/2021

(9.15.2.5) End date of base year

01/01/2021

(9.15.2.6) Base year figure

5

(9.15.2.7) End date of target year

12/31/2025

(9.15.2.8) Target year figure

100

(9.15.2.9) Reporting year figure

79

(9.15.2.10) Target status in reporting year

Select from:

☑ Underway

(9.15.2.11) % of target achieved relative to base year

78

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

The goal is to regulate the conservation, recovery, use, and occupation of the reservoir's surroundings in order to maintain the environmental quality of the water body. This will be achieved through the revision of the Environmental Conservation and Use Plan for the Surroundings of the Artificial Reservoir (PACUERA) at the Salto Santiago Hydroelectric Plant (UHSS). Achieving this goal contributes to increasing the availability of quality water for the local population.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

Achievement of the target, scheduled for 2025, consists of the approval of the PACUERA by the licensing authority (IBAMA). Four main activities were established for this year: -Submission of the Technical Report on the PACUERA public consultations – completed in February 2025; -Request for revision of the Technical Reports on the public consultations – completed in March 2025; -Submission of the revised version of the Technical Report on the public consultations; -Submission and approval of the final PACUERA documents by IBAMA.

(9.15.2.16) Further details of target

This target refers to the preparation and approval of the PACUERA – Environmental Plan for the Conservation and Use of the Surroundings of Artificial Reservoirs – which establishes guidelines and proposals to regulate conservation, land use, and occupation around the Itá Hydroelectric Plant reservoir. Achieving this goal contributes to increasing the availability of quality water for the local population. The Plan, prepared by ENGIE Brasil Energia, was initiated in 2021 with the participation of the local community and under the supervision and approval of the licensing authority, IBAMA. Completion of the PACUERA is scheduled for 2025. Between the baseline year (2021) and the target year (2025), several activities were carried out, including meetings and workshops with the local community,

technical inspections, issuance of ordinances (No. 395/2023 and No. 396/2023), public consultations, and the preparation of technical reports. Considering the distribution of the main activities, by 2024 (the reporting year), 79% of them had already been completed.
[Add row]

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets, and if so what type?

(10.1.1) Targets in place

Select from:

☑ No, and we do not plan to within the next two years

(10.1.3) Please explain

ENGIE Brasil Energia conducts a comprehensive materiality assessment to identify and prioritize the sustainability topics most relevant to its operations and stakeholders. Through this process, issues such as climate change, water security, and biodiversity conservation have been identified as critical for the company, guiding its sustainability strategy and investment decisions. The analysis concluded that plastic-related issues are not considered material for the company. This is because ENGIE's core activities—focused on the generation, transmission, and commercialization of energy—do not involve processes that result in significant production, use, or disposal of plastics. Nevertheless, all plastic waste generated across the company's operations is responsibly managed and fully tracked: 86% is sent for recycling, 11% for co-processing, and 3% to landfill. The total volume of waste, including plastics, is verified annually by an independent third party, as reported in the company's sustainability report. In summary, while ENGIE recognizes the global relevance of plastic waste management and its materiality to various sectors, it does not constitute a significant environmental aspect within the context of the company's business model and operational impacts.
[Fixed row]

(10.2) Indicate whether your organization engages in the following activities.

Production/commercialization of plastic polymers (including plastic converters)

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

Engie does not engage in this type of activity.

Production/commercialization of durable plastic goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:
☑ No

(10.2.2) Comment

Engie does not engage in this type of activity.

Usage of durable plastics goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:
☑ No

(10.2.2) Comment

Engie does not engage in this type of activity.

Production/commercialization of plastic packaging

(10.2.1) Activity applies

Select from:
☑ No

(10.2.2) Comment

Engie does not engage in this type of activity.

Production/commercialization of goods/products packaged in plastics

(10.2.1) Activity applies

Select from:
☑ No

(10.2.2) Comment

Engie does not engage in this type of activity.

Provision/commercialization of services that use plastic packaging (e.g., food services)

(10.2.1) Activity applies

Select from:
☑ No

(10.2.2) Comment

Engie does not engage in this type of activity.

Provision of waste management and/or water management services

(10.2.1) Activity applies

Select from:
☑ No

(10.2.2) Comment

Engie does not engage in this type of activity.

Provision of financial products and/or services for plastics-related activities

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

Engie does not engage in this type of activity.

Other activities not specified

(10.2.1) Activity applies

Select from:

☑ Yes

(10.2.2) Comment

Engie produces a relatively low amount of plastic waste, which represents just 0.014% of the total waste generated by the company. Most of this plastic waste comes from packaging. Currently, the plastics generated are responsibly disposed of and 100% monitored, being sent for recycling (86%), co-processing (11%) and landfill (3%). The correct disposal of waste is a priority for Engie, and the total volume of waste, including plastics, is checked annually by an independent third party, as detailed in the company's sustainability report. Even though five new facilities were added to Engie's portfolio in 2024, there was no significative impact on the volume of plastic waste generated. Engie remains committed to diverting as much plastic waste as possible from landfills, prioritizing its recycling and reuse, in line with its sustainable waste management strategy. In 2024 an average recovery target of 57% of waste was set, including plastic waste. The result at the end of the period was 75%, 18 percentage points higher than the target.
[Fixed row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☑ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

☑ Law & policy

☑ Species management

☑ Education & awareness

☑ Land/water protection

☑ Land/water management

☑ Livelihood, economic & other incentives

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	Select from: ☑ Yes, we use indicators	*Select all that apply* ☑ State and benefit indicators

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
		☑ Other, please specify :Water consumption and withdrawal; number of springs recovered; hectares of preserved area, number of seedlings planted; number of species monitored; investment in socio-environmental projects of public interest; priority areas.

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes

(11.4.2) Comment

Attention to biodiversity is a cornerstone of ENGIE Brasil Energia's environmental conservation strategy. The company has historically developed programs and initiatives aimed at mitigating negative impacts around its projects, promoting ecosystem integrity, and enhancing positive effects on nature through its operations.

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Not assessed

(11.4.2) Comment

Area not evaluated by Engie.

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes

(11.4.2) Comment

Attention to biodiversity is a key pillar of ENGIE Brasil Energia's environmental conservation strategy. The company has historically developed programs and initiatives aimed at mitigating negative impacts in the surroundings of its projects, promoting ecosystem integrity, and enhancing positive effects on nature through its operations.

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

Engie's activities are not located in or near this type of area.

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes

(11.4.2) Comment

Attention to biodiversity is a key pillar of ENGIE Brasil Energia's environmental conservation strategy. The company has historically developed programs and initiatives aimed at mitigating negative impacts in the surroundings of its projects, promoting ecosystem integrity, and enhancing positive effects on nature through its operations.

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

Engie's activities are not located in or near this type of area.
[Fixed row]

(11.4.1) Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.

Row 1

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Key Biodiversity Areas

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Campos Gerais do Paraná.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Physical controls

☑ Operational controls

☑ Restoration

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Situation: Engie Brasil Energia's activities are in constant interaction with biodiversity, both through the enhancement of nature's services - such as biomass, water resources, and climate regulation - and through the impact of its industrial facilities on ecosystems. Task: To address these environmental challenges and prioritize biodiversity preservation, Engie Brasil Energia established the Biodiversity Matrix Program, which in was renamed Journey for Nature in 2024. This program aims to map conservation opportunities across biomes by identifying endangered species, conservation units, and priority protection areas near the company's assets. Additionally, the program engages stakeholders and partners to strengthen long-term environmental initiatives. Action: The Journey for Nature Program works diligently to optimize processes and effectively manage risks, impacts, and conservation opportunities. Specific action plans are developed to preserve biodiversity targets and areas, with clear guidelines and objectives. Result: As a result of the Journey for Nature Program, Engie Brasil Energia collects valuable data on the impact of its industrial facilities on ecosystems, enabling informed decision-making and targeted conservation efforts. By mapping preservation opportunities and identifying endangered species and priority areas, the company has taken proactive measures to mitigate its impact on nature. Collaboration with stakeholders and partners has strengthened environmental initiatives, generating lasting positive impacts. Furthermore, during the licensing process, mitigation measures are also defined through environmental programs, restoration, reforestation, and compensation.

Row 2

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Key Biodiversity Areas

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Várzeas do Curso Médio-Alto do Rio Iguaçu.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Physical controls

☑ Operational controls

☑ Restoration

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Row 3

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Key Biodiversity Areas

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Interflúvio dos rios Tocantins e Paranã.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Physical controls

☑ Operational controls

☑ Restoration

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Row 4

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Key Biodiversity Areas

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Corredor do Iguaçu.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Physical controls

☑ Operational controls

☑ Restoration

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Row 5

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Key Biodiversity Areas

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Sento Sé Campo Formoso.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Physical controls

☑ Operational controls

☑ Restoration

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Row 6

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Key Biodiversity Areas

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Carnaíba Caatinga.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Physical controls

☑ Operational controls

☑ Restoration

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Row 7

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Key Biodiversity Areas

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Monumento Natural de Árvores Fossilizadas e Adjacências.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Physical controls

☑ Operational controls

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Row 8

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Key Biodiversity Areas

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Baixo Rio das Velhas.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Physical controls

☑ Operational controls

☑ Restoration

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Row 9

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Key Biodiversity Areas

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Serras de Maranguape e da Aratanha.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Physical controls

☑ Operational controls

☑ Restoration

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Row 10

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Key Biodiversity Areas

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Caxiuanã / Portel.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Physical controls

☑ Operational controls

☑ Restoration

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Row 11

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Parque Natural Municipal do Apertado.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

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☑ Physical controls

☑ Operational controls

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☑ Biodiversity offsets

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Row 12

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Parque Estadual do Espigão

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

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☑ Physical controls

☑ Operational controls

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☑ Biodiversity offsets

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Row 13

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Parque Estadual do Papagaio-Charão.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

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(11.4.1.10) Mitigation measures implemented within the selected area

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☑ Physical controls

☑ Operational controls

☑ Restoration

☑ Biodiversity offsets

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Row 14

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Parque Natural Municipal Engenheiro Geraldo Rocha.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

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(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Physical controls
☑ Operational controls
☑ Restoration
☑ Biodiversity offsets

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Row 15

(11.4.1.2) Types of area important for biodiversity

Select all that apply
☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:
☑ Category IV-VI

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Área de Proteção Ambiental Lago de São Salvador do Tocantins, Paranã e Palmeirópolis.

(11.4.1.6) Proximity

Select from:
☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:
☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply
☑ Physical controls
☑ Operational controls
☑ Restoration
☑ Biodiversity offsets

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Row 16

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category IV-VI

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Área de Proteção Ambiental de Pouso Alto.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

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Row 17

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Parque Estadual Dom Osório Stoffel.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

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Row 18

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category IV-VI

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Área de Proteção Ambiental do Estuário do Rio Mundaú.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

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Row 19

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Parque Estadual de Porto Ferreira.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

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Row 20

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Parque Nacional da Chapada das Mesas.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

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Row 21

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Parque Estadual do Pau Furado.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

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Row 22

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category IV-VI

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Reserva Particular de Patrimonio Natural - RPPN JACOB.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

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☑ Biodiversity offsets

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Row 23

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Parque Estadual das Furnas de Bom Jesus.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Physical controls

☑ Operational controls

☑ Restoration

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Row 24

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category IV-VI

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Área de Proteção Ambiental da Baleia Franca.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

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(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Physical controls

☑ Operational controls

☑ Restoration

☑ Biodiversity offsets

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Row 25

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Floresta Nacional do Açu.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

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Row 26

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Parque Nacional do Boqueirão da Onça.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

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☑ Operational controls

☑ Restoration

☑ Biodiversity offsets

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Row 27

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category IV-VI

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Área de Proteção Ambiental Estadual Serra da Esperança.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

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Row 28

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Parque Estadual de Paracatu.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

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Row 29

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category IV-VI

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Área de Proteção Ambiental Dunas do Rosado.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

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Row 30

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO Man and the Biosphere Reserves

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Caatinga.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

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(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Physical controls

☑ Operational controls

☑ Restoration

☑ Biodiversity offsets

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Row 31

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO Man and the Biosphere Reserves

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Pantanal.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

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Row 32

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO Man and the Biosphere Reserves

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Cerrado.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

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Row 33

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category IV-VI

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Área de Proteção Ambiental Boqueirão da Onça.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

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Row 34

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category IV-VI

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Área de Proteção Ambiental Rio Pacoti.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

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Row 35

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category IV-VI

(11.4.1.4) Country/area

Select from:

☑ Brazil

(11.4.1.5) Name of the area important for biodiversity

Área de Proteção Ambiental Lagoa de Itaparica.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Electricity generation.

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☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Situation: Engie Brasil Energia's activities are in constant interaction with biodiversity, both through the enhancement of nature's services - such as biomass, water resources, and climate regulation - and through the impact of its industrial facilities on ecosystems. Task: To address these environmental challenges and prioritize biodiversity preservation, Engie Brasil Energia established the Biodiversity Matrix Program, which in was renamed Journey for Nature in 2024. This program aims to map conservation opportunities across biomes by identifying endangered species, conservation units, and priority protection areas near the company's assets. Additionally, the program engages stakeholders and partners to strengthen long-term environmental initiatives. Action: The Journey for Nature Program works diligently to optimize processes and effectively manage risks, impacts, and conservation opportunities. Specific action plans are developed to preserve biodiversity targets and areas, with clear guidelines and objectives. Result: As a result of the Journey for Nature Program, Engie Brasil Energia collects valuable data on the impact of its industrial facilities on ecosystems, enabling informed decision-making and targeted conservation efforts. By mapping preservation opportunities and identifying endangered species and priority areas, the company has taken proactive measures to mitigate its impact on nature. Collaboration with stakeholders and partners has strengthened environmental initiatives, generating lasting positive impacts. Furthermore, during the licensing process, mitigation measures are also defined through environmental programs, restoration, reforestation, and compensation.
[Add row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☑ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☑ Carbon removals

(13.1.1.3) Verification/assurance standard

General standards

☑ ASAE 3000
☑ CSAE 3000
☑ ISAE 3000
☑ SGS Sustainability Report Assurance
☑ Aluminium Stewardship Initiative (ASW)
☑ ISAE 3410, Assurance Engagements on Greenhouse Gas Statements
☑ DNV Verisustain Protocol / Verification Protocol for Sustainability Reporting
☑ IDW AsS 821: IDW Assurance Standard: Generally Accepted Assurance Principles for the Audit or Review of Reports on Sustainability Issues

Climate change-related standards

☑ CSAE 3410
☑ Toitū carbon reduce
☑ Earthcheck Certified
☑ Carbon Trust Standard
☑ Toitū net carbon zero
☑ ERM GHG Performance Data Assurance Methodology
☑ Korean GHG and energy target management system
☑ Spanish Institute of Registered Auditors (ICJCE)
☑ Thai Greenhouse Gas Management Organization (TGO)
☑ IRECS (International Renewable Energy Certificate services)
☑ Saitama Prefecture Target-Setting Emissions Trading Program
☑ ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)
☑ JVETS (Japanese Voluntary Emissions Trading Scheme) Guideline for Verification
☑ Canadian Institute of Chartered Accountants (CICA) Handbook: Assurance Section 5025
☑ California Mandatory GHG Reporting Regulations (Californian Air Resources Board regulations)
☑ Verification under the EU Emissions Trading Scheme (EU ETS) Directive and EU ETS related national implementation laws
☑ IDW PS 821: IDW IDW Prüfungsstandard: Grundsätze ordnungsmäßiger Prüfung oder prüferischer Durchsicht von Berichtenim Bereich der Nachhaltigkeit
☑ Climate Action Reserve
☑ Swiss Climate CO2 label
☑ Alberta Specified Gas Emitters
☑ Tokyo Emissions Trading Scheme
☑ Corporate GHG Verification Guidelines from ERT

(13.1.1.4) Further details of the third-party verification/assurance process

Bureau Veritas was hired by Engie Brasil Energia to carry out an independent assurance of the company's 2024 Sustainability Report. The scope of the verification covered the GRI standards and principles for Sustainability Reports, covering the period from January 1, 2024 to December 31, 2024. The assurance involved a variety of activities, including interviews with those responsible for the material topics and the content of the Report, remote verification of corporate and operational processes, analysis of documentary evidence provided by Engie, analysis of stakeholder engagement activities and evaluation of the system used to determine the material aspects included in the Report. The verification level adopted was Limited, in accordance with the requirements of the ISAE 3000 standard, incorporated into Bureau Veritas' internal verification protocols. In its opinion, Bureau Veritas concluded that Engie's Sustainability Report presents the impacts of the company's activities in a balanced way and that an appropriate method of data collection and compilation was used in relation to the GRI Reliability Principle.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

13.1.1 Engie_RS2024.pdf

Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

☑ Water consumption– total volume

(13.1.1.3) Verification/assurance standard

General standards

☑ ASAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Bureau Veritas was hired by Engie Brasil Energia to carry out an independent assurance of the company's 2024 Sustainability Report. The scope of the verification covered the GRI standards and principles for Sustainability Reports, covering the period from January 1, 2024 to December 31, 2024. The assurance involved a variety of activities, including interviews with those responsible for the material topics and the content of the Report, remote verification of corporate and operational

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(13.1.1.5) Attach verification/assurance evidence/report (optional)

13.1.1 Engie_RS2024.pdf

Row 3

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Biodiversity

(13.1.1.2) Disclosure module and data verified and/or assured

Identification, assessment, and management of dependencies, impacts, risks, and opportunities

☑ Identification of priority locations

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Bureau Veritas was hired by Engie Brasil Energia to carry out an independent assurance of the company's 2024 Sustainability Report. The scope of the verification covered the GRI standards and principles for Sustainability Reports, covering the period from January 1, 2024 to December 31, 2024. The assurance involved a variety of activities, including interviews with those responsible for the material topics and the content of the Report, remote verification of corporate and operational processes, analysis of documentary evidence provided by Engie, analysis of stakeholder engagement activities and evaluation of the system used to determine the material aspects included in the Report. The verification level adopted was Limited, in accordance with the requirements of the ISAE 3000 standard, incorporated into

Bureau Veritas' internal verification protocols. In its opinion, Bureau Veritas concluded that Engie's Sustainability Report presents the impacts of the company's activities in a balanced way and that an appropriate method of data collection and compilation was used in relation to the GRI Reliability Principle.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

13.1.1 Engie_RS2024.pdf

Row 4

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Business strategy

☑ Sustainable finance taxonomy aligned spending/revenue

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

The data related to the alignment of revenue, CAPEX, and OPEX with the EU Taxonomy are reported to the Reporting Criteria Index (RCI) by the PFC team. Although these figures are not audited at the ENGIE Brasil Energia level, they are subject to independent audit at the Group level by ENGIE France. As noted on page 204 of the attached document, the verification is conducted annually and follows the ISAE 3000 (revised) standard, issued by the International Auditing and Assurance Standards Board (IAASB). The verification process includes two levels of assurance: Reasonable assurance for material information, with the conclusion that the Integrated Report was prepared, in all material respects, in accordance with the Reporting Criteria. Limited assurance for other information, with no material misstatements identified that could compromise conformity with the Reporting Criteria. The scope of verification covers the consolidated data of the ENGIE Group, including ENGIE Brasil Energia's activities, but does not provide individual assurance at the country or subsidiary level. The verification encompasses the three

indicators required by the EU Taxonomy: revenue, CAPEX, and OPEX, as defined by Regulation (EU) 2021/2078. The methodology used to calculate these indicators is aligned with the Taxonomy definitions, excluding revenues from entities accounted for using the equity method (such as Ocean Winds). The data are reconciled with the consolidated financial statements and disclosed in the ENGIE Group's Universal Registration Document 2024, available at.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

13.1.1 ENGIE_DEU_2024.pdf

Row 5

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

☑ All data points in module 9

(13.1.1.3) Verification/assurance standard

General standards

☑ Other general verification standard, please specify :ISO 9001:2015, ISO 14001:2015, ISO 45001:2018

(13.1.1.4) Further details of the third-party verification/assurance process

Bureau Veritas conducted the Maintenance Audit under the ISO 14001:2015 and ISO 45001:2018 standards. The audit assessed various aspects of Engie's hydroelectric plants, ranging from management to operations, including issues related to compliance with water quality parameters, risk identification, and adherence to environmental regulations and laws. The results indicated no non-conformities in any of the operations.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

13.1.1. ISO 14001 e 45001.pdf

Row 6

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Business strategy

☑ Internal pricing of environmental externalities

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

The financial statements of ENGIE Brasil Energia are verified annually by an independent auditor, as detailed on pages 204 to 210 of the document attached. The process follows the International Standards on Auditing (ISA), the Brazilian Accounting Standards (NBC TA), and the pronouncements of the CPC, in compliance with the ISAE 3000 standard, applicable to assurance engagements other than audits of historical financial information. The verification provides a reasonable level of assurance, the highest level in audit processes. The scope of the verification covers the consolidated and individual financial statements, including assets, liabilities, revenues, expenses, investments, provisions, risks, and contingencies. The audit encompasses all direct operations of the Company, without geographic or asset-type restrictions, and includes financial data used in various CDP modules, such as environmental performance, risks and opportunities, value chain, and additional information. The verification is not conducted exclusively for CDP reporting purposes but as part of the Company's regular accountability process. Non-financial data, such as non-monetized environmental indicators, climate targets, and qualitative stakeholder engagement aspects, are excluded from the scope of the financial audit and are addressed in complementary reports, such as the Sustainability Report, which may be verified under other specific standards (e.g., ISO 14064-3 for GHG emissions).

(13.1.1.5) Attach verification/assurance evidence/report (optional)

13.1.1. DF-EBE-31.12.2024.pdf

Row 7

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☑ Other data point in module 7, please specify :Engie Group internal process.

(13.1.1.3) Verification/assurance standard

Climate change-related standards

☑ Other climate change verification standard, please specify :Engie Group internal process

(13.1.1.4) Further details of the third-party verification/assurance process

The SET label is a certification developed by the ENGIE Group to ensure that the processes involved in the development, implementation, and operation of renewable energy projects (solar and wind) are carried out in a rigorous and sustainable manner. The label aims to confirm the quality and excellence of these processes, share best practices, and demonstrate a commitment to continuous improvement. Certification is conducted by a third-party audit team – Bureau Veritas – and requires proof of compliance with nine commitments across three pillars: Community, Nature, and Climate. In 2024, ENGIE Brasil Energia received its first SET label certification, attesting to the quality, technical rigor, and effectiveness of its processes. COMMUNITY -Implement a tailored and evolving stakeholder management strategy for each project. -Provide an annual assessment of the positive impacts of renewable energy projects to local authorities. -Raise employee awareness of the challenges of project integration and acceptance within local communities. NATURE -Conduct a preliminary environmental impact study for each project, validated by a third party formally committed to an independent approach. -Share knowledge gained on biodiversity at our sites and contribute to global biodiversity research efforts. -Raise awareness among employees and communities where projects are located about biodiversity-related issues. CLIMATE -Assess the climate footprint and positive impact of each project. -Engage our value chain and contribute to the development of the recycling industry. Raise awareness of climate issues among employees and communities located near the projects.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

13.1.1 SET LABEL.pdf

[Add row]

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

(13.2.1) Additional information

In 2024, ENGIE Brasil Energia deepened its Climate Journey, a structured program designed to guide actions and targets focused on climate change mitigation and adaptation. This journey is divided into three pillars: Strategy, Mitigation, and Adaptation, and was developed based on a comprehensive diagnosis that considers all direct and indirect emissions of the company, including a detailed analysis of Scope 3, aiming for full coverage of emissions across its value chain. As part of strengthening its climate governance, the company joined the United Nations Global Compact in 2023 and the Net Zero Ambition Movement in 2024, reinforcing its commitment to universal sustainability principles and the transition to a low-carbon economy. Under the Mitigation pillar, ENGIE Brasil Energia began evaluating initiatives for reducing, eliminating, and offsetting emissions, in line with the parameters established by the Science Based Targets initiative (SBTi). Aligned with the ENGIE Group's global targets to achieve carbon neutrality by 2045, the company has set intermediate targets for 2025 and 2030, guiding its progressive decarbonization efforts. In the Adaptation pillar, in 2023, the company began developing adaptation plans for each asset, considering risks, causes, consequences, and financial impacts of climate change. In 2024, these risks and opportunities were reviewed, with valuation of critical risks for representative assets of each business typology. As a result, 100% of ENGIE Brasil Energia's assets are now covered by Adaptation Plans, ensuring greater resilience to climate impacts. Regarding Scope 3, ENGIE Brasil Energia launched the Supplier Decarbonization Program in 2024, aimed at reducing greenhouse gas emissions in its supply chain. The program currently includes 52 target suppliers, who together account for over 90% of total supply chain emissions. The initiative will continue to expand in the coming years and was recognized and awarded at COP29 by the United Nations Global Compact – Brazil Network, in the "Guardians for the Climate" category. The Climate Journey also strengthens water management and biodiversity conservation practices, ensuring an integrated and sustainable approach to addressing environmental challenges. In 2024, ENGIE Brasil Energia advanced the integration between the Climate Journey and the Nature Journey, consolidating a strategy that recognizes the interdependencies between climate and biodiversity. This integration is operationalized through the Climate Transition Plan, as detailed on pages 15 to 17 of the Climate and Nature Report, and guides the company in impact mitigation, risk management, and opportunity identification, based on data and scientific alignment. In terms of water management, the Water Connection Program stands out, structured to promote conservation of water resources in operational areas, especially in hydroelectric plants. This program includes monitoring actions, efficient water use, and protection of springs, aligned with the importance of water in the company's energy matrix. Regarding biodiversity, ENGIE Brasil Energia implements initiatives such as the Land Connection Program, focused on the conservation of terrestrial ecosystems, and environmental regeneration projects in reservoirs of hydroelectric plants such as Itá, Machadinho, Cana Brava, and Ponte de Pedra. In 2023, the Lake Planters initiative was launched in Rio Grande do Norte, focusing on ecological restoration and community engagement. The company also conducts integrated biodiversity monitoring in its operations and participates in the Science Based Targets for Nature (SBTN) initiative, reinforcing its commitment to science-based targets for nature conservation. These actions reflect ENGIE Brasil Energia's commitment to a just, inclusive, and evidence-based energy transition, reinforcing its role as a transformative agent in building a sustainable future.

(13.2.2) Attachment (optional)

13.2_Climate&Nature Notebook_2024.pdf
[Fixed row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Chief Executive Officer (CEO)

(13.3.2) Corresponding job category

Select from:
☑ Chief Executive Officer (CEO)
[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:
☑ Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute