



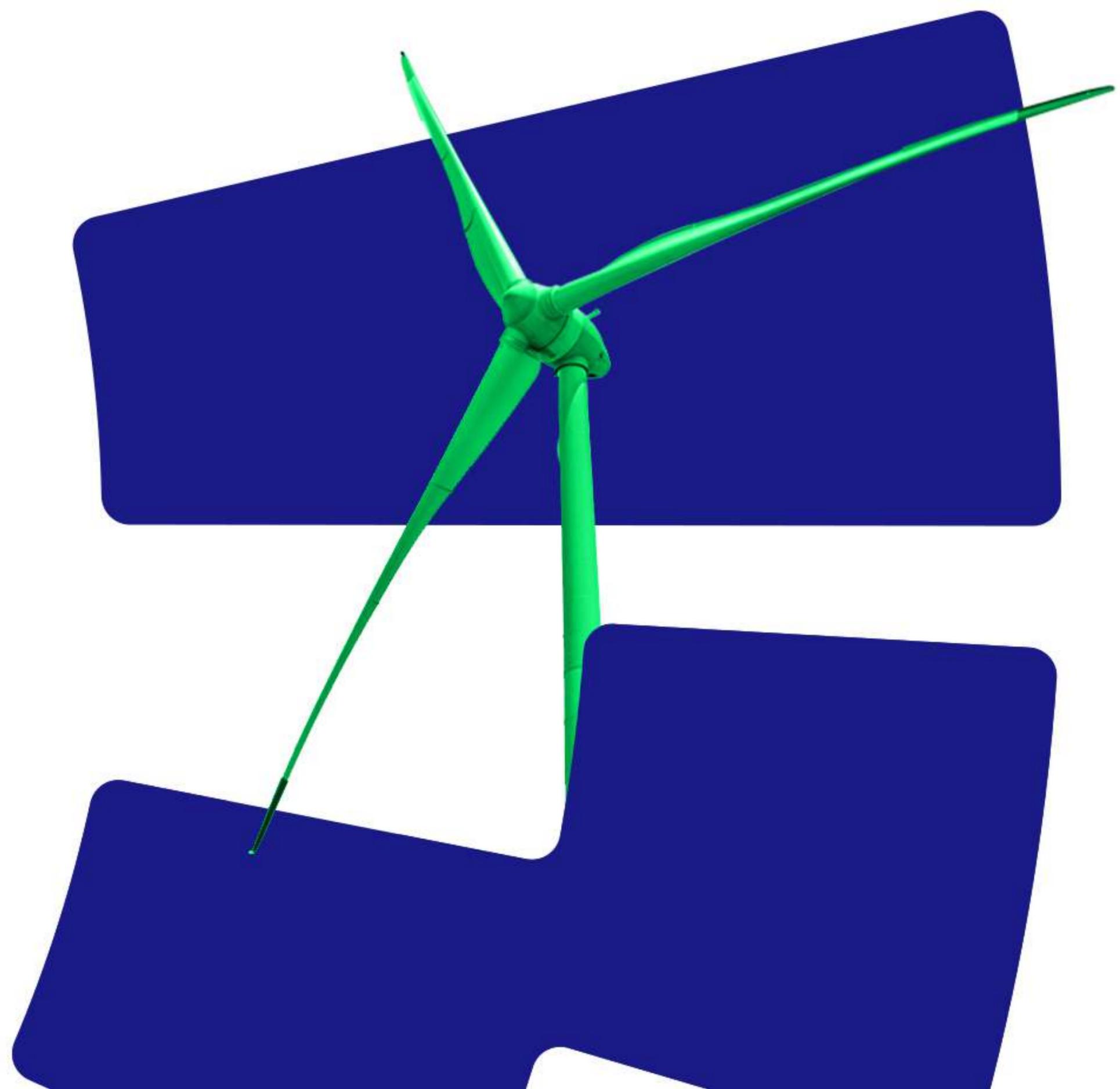
# Sustainability Report 2022



# Summary

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# Overview

GRI 2-2, 2-3

We, at Rio Energy, present the **Annual Sustainability Report for 2022**, containing the main decisions made by the company and their effects on the economy, the environment and society, integrating different scales and cuts. It is not only accountability to stakeholders in our operations, but also a means of consolidating and documenting our **contributions to sustainable development**<sup>1</sup>. Through this report, we aim to provide maximum transparency to the advances achieved and challenges identified, in order to seek continuous improvement regarding the integration of **ESG principles** into our business model.

For the preparation of this report, we used the guidelines developed by the **Global Reporting Initiative (GRI)**<sup>2</sup>, consolidated in the **GRI Standard 1: Foundation 2021**.

Thus, this report presents the **actions taken and the results obtained** within the Rio Energy Group, between January 1 and December 31, 2022, in the context of all our operations. The **reporting period presented** is in line with our **Annual Management Report for 2022**, containing the individual and consolidated financial statements as of December 31, 2022, as available on our **website**.

Thus, we are available to receive any questions, suggestions or other forms of manifestation about this document and our activities in general, simply by contacting us via email:

**[gestaodesustentabilidade@rioenergy.com.br](mailto:gestaodesustentabilidade@rioenergy.com.br)**

**Enjoy your reading!**

<sup>1</sup>Sustainable development seeks to balance economic growth, environmental preservation and social well-being to meet present needs without harming future generations, promoting the conservation of natural resources and quality of life.

<sup>2</sup> Non-governmental organization whose indicators are a world reference for corporate performance reports.





# Message from the Management

GRI 2-22

We are pleased to present our Sustainability Report for the year 2022. Despite the time frame that covers the period of one year, this document consists of an important assessment of Rio Energy's performance, consolidating our commitment to generate **renewable energy**, while seeing the steps we can still take to sustainably maintain and enhance our mission. Through the projects developed and executed with valuable collaborations from our technical staff and other partners, we have been able to act in the stages of project development, construction and operation of these assets, aiming to the production and commercialization of clean energy.

 **Marcos Meireles**  
CEO at Rio Energy



We have been following the transformations underway around the world, including concerns about climate change and actions in favor of acting with less risk and more social responsibility, aiming to participate in the construction of a fairer and more egalitarian global society. We are one of the pioneers in Brazil to issue **Green Bonds**. We adhere to the **UN Global Compact** and follow international sustainability standards, such as those established by the **International Finance Corporation – IFC**.

By producing energy from renewable sources, we have **contributed to improving the environmental quality of the planet**. We also contribute to the national goal of reducing carbon emissions, assumed in the Paris Agreement during the 21st Conference of the Parties (COP21) of the United Nations Framework Convention on Climate Change.



Supported by these and other important guiding mechanisms and remaining passionate about what we do, we have done our best to direct the more than **3 billion reais, invested in assets in Brazil**, in ways to produce a **clean future** with a high standard of socio-environmental quality. In this way, we ensure the alignment of the company's **ESG management** with the best market practices.

Our way of being has strengthened a corporate culture focused on the prevention of negative impacts, whose business model is based on the **Sustainable Development Goals (SDGs)** and guided by the **2030 Agenda**. In constant evolution, we have completed the identification of the priority SDGs for our business and we are inserting, in an even more integrated way, their goals in our **Business Development Plan**, in order to share the values generated with our neighboring communities. Therefore, our socio-environmental projects are designed in a participatory manner, aiming at improvements in infrastructure, education, basic sanitation, health and income generation.

All this work is conducted with the full commitment of our Executive Board and Board of Directors, which are composed of professionals committed to assessing the risks and impacts of our business model and accountable for directing our operations in the most responsible way possible.

In short, the results that can be observed in this Sustainability Report are the product of the dedicated and collective work of all the people who make up our team, as well as partner institutions, investors and other stakeholders. We are immensely grateful for another year of walking together with each of you who believed in Rio Energy's mission and potential to contribute to a cleaner future.

***We hope you have a fruitful read.***



**Roberto Colindres**

*CFO, New Business and Sustainability at Rio Energy*

**Marcos Meireles**

*CEO at Rio Energy*

**Scott George Mackin**

*Chairman of the Rio Energy's Board of Directors*

# About Rio Energy

GRI 2-1, 2-6



In August 2012, a small group of people extremely motivated and attracted by a common desire came together, with the purpose of creating a company that would provide a **positive legacy for future generations**, while still bringing returns to its investors.

Thus, was born Rio Energy, headquartered in the city of Rio de Janeiro, operating in the energy sector, exclusively in Brazil, with reliable, sustainable, and modern production of clean and affordable energy. Our shareholder, Denham Capital, is one of the main private equity funds focused on investments in the southern hemisphere's energy sector, including wind, photovoltaic, biomass and natural gas plants.

We are, therefore, a **Brazilian sustainable energy generation company** that operates in the development, construction and sale of energy, as well as in the operation of projects based on renewable sources, with high quality assets. We value quality deliveries, in line with the best environmental, social and governance practices.

We were born and grew up with this vision and, throughout the development of energy generation projects, we increasingly seek to associate our socio-environmental initiatives with the SDGs. In this way, the company invests in a culture of collaboration, ethics, transparency and excellence, developing solutions together and motivating the team to always go further.

We have a purpose:

# Energy for a cleaner future

**Energy**, which is not only related to the product we generate, but at our disposal as an engaged workforce;

**Future**, which represents the legacy we want to leave through our performance and innovation, aiming to contribute to a truly sustainable world;

**Clean**, which expresses both the immense renewable and low-carbon potential that wind and solar energy symbolize for this future, and the transparency with which we work, “playing clean”, without taking shortcuts under any circumstances.



We seek the highest standards of **quality and sustainability** in regions with greater availability of natural resources for the operation of renewable energy projects.

By developing our power generation projects based on renewable sources, we aim to create **social and economic value** for all stakeholders, around our projects, or indirectly associated with them in the territories where we operate, based on these **values**:



### Delivering excellence:

Passionate about what we do, we do our best.



### Inward and outward partnerships:

We create valuable connections with everyone who walks by our side.



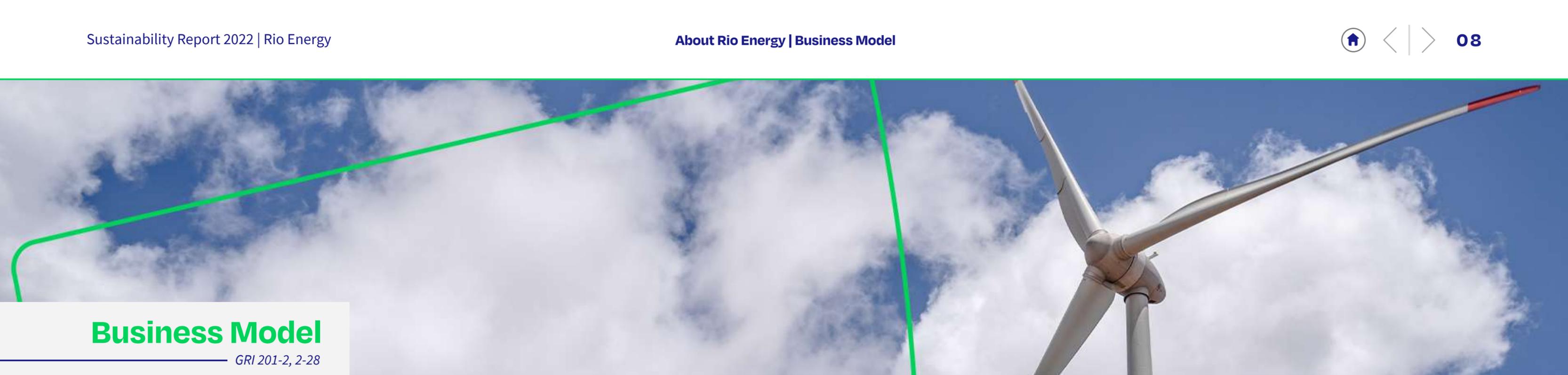
### Social, economic and environmental responsibility:

We always aim at a sustainable future.



### Energy to innovate and go beyond:

Our mindset is geared towards building the future we want.



## Business Model

GRI 201-2, 2-28

In the midst of the challenges associated with climate change, it has become urgent to discuss and take action in favor of securing the well-being of society. In this context, **low-carbon energy production is one of the most discussed topics**, especially regarding the incentive of renewable energy operations, such as wind and solar. Rio Energy's business model is based on the continuous growth of renewable energy generation projects, either through the maturation of our greenfield portfolio or through the acquisition of assets that represent investment in economies of scale, risk diversification, capital cost reduction, or that allow more attractive returns to be obtained.

The renewable energy sector in Brazil is promising and will continue to offer significant growth opportunities in the coming years.

In this sense, we are well positioned to continue to be **one of the main investors in assets in this industry**, given our broad technical and sectoral knowledge, and our skill in the development, implementation and operation of renewable energy projects.

The increased demand for clean energy sources allows Rio Energy to expand its operations in this market, seeking the best regulatory strategies and opportunities in line with socio-environmental and political-economic guidelines.

The result is the growth of the capillarity of our social investments; the better use of local development opportunities, with the creation and expansion of markets; and the addition of new sources of revenue for the company.

In order to manage this direct opportunity, we have invested in the expansion of our wind facilities and in solar projects associated with our wind farms in operation that, in the short term, will expand our chain of operation with reduced need for expansion of transmission lines, significantly reducing costs and socio-environmental impacts.



In addition, we have participated in the Carbon Market, Communication, Social Responsibility and Environment Working Groups of the Brazilian Wind Energy Association (ABEEólica), a non-profit institution that brings together and represents the wind energy industry in Brazil, including companies from the entire production chain. In this sense, indirectly, we have impacted in the context of external references and priorities of the sector and its stakeholders, contributing to the discussion of national and international standards, protocols and policy agendas.

## Business Priorities



### Environmental

- Low-carbon energy production;
- Wind energy;
- Solar energy;
- Expansion of wind installations and solar projects.



### Social

- Reduced socio-environmental impact;
- Social investments;
- Local development;
- Markets creation and expansion.



### Governance

- Business model based on continuous growth;
- Acquisition of assets with economies of scale and capital cost reduction;
- Participation in ABEEólica Working Groups;
- Contribution to standards, protocols and policies.

**Expansion of Operations**

- Investment in new wind installations and solar projects;
- Reduction of costs and socio-environmental impacts with hybrid wind and solar projects.

**Future prospects**

- Promising renewable energy sector;
- Opportunities for continued growth.

**Indirect impact**

- Contribution to discussion of national and international standards and policies.

**Sector Working Groups**

- Carbon Market;
- Communication;
- Social Responsibility;
- Environment.



**Energy Sector challenges**

- Climate change;
- Mitigation of social and environmental impacts;
- Reduction of carbon emissions;
- Preserving biodiversity;
- Waste treatment.

**Business Model Focus**

- Low carbon energy production;
- Incorporation of SDGs into the company's daily life;
- Continuous growth in installed capacity.

**Rio Energy advantages**

- Ample technical and sectoral knowledge;
- Ability to implement renewable energy projects;
- High capacity to build healthy relationships with stakeholders and to implement sustainable socio-environmental projects;
- Motivated and engaged team.

**Regulatory and socio-environmental opportunities**

- Expansion of operations;
- Increase in revenue sources;
- Greater capillarity of social investments;
- Local development.



## Our Projects

In 10 years of operation, we have four wind farms in operation contributing to a cleaner energy matrix, with a relevant impact on the low carbon economy – recognized as one of the solutions to reduce the impacts of climate change and global warming.

Currently, with an investment of more than **3 billion in Brazil**, the contracted portfolio includes operational assets, under implementation and pre-construction, **totaling 1,182.3 MW of capacity.**



**643,7 MW**  
Installed capacity in operating assets



**193,2 MW**  
Installed capacity of an asset under implementation



**345,4 MW**  
Pre-construction capacity

In addition, the Company has about **1,367 MW** of assets, at different levels of development.

Below is a **summary of our figures for 2022.**

### Rio Energy Indicators in 2022

**04 Operating** **1.452,2 MW**  
Units capacity

**02 Deployment** **144,78 Km**  
Units in transmission lines in operation

**05 Development**  
Units in

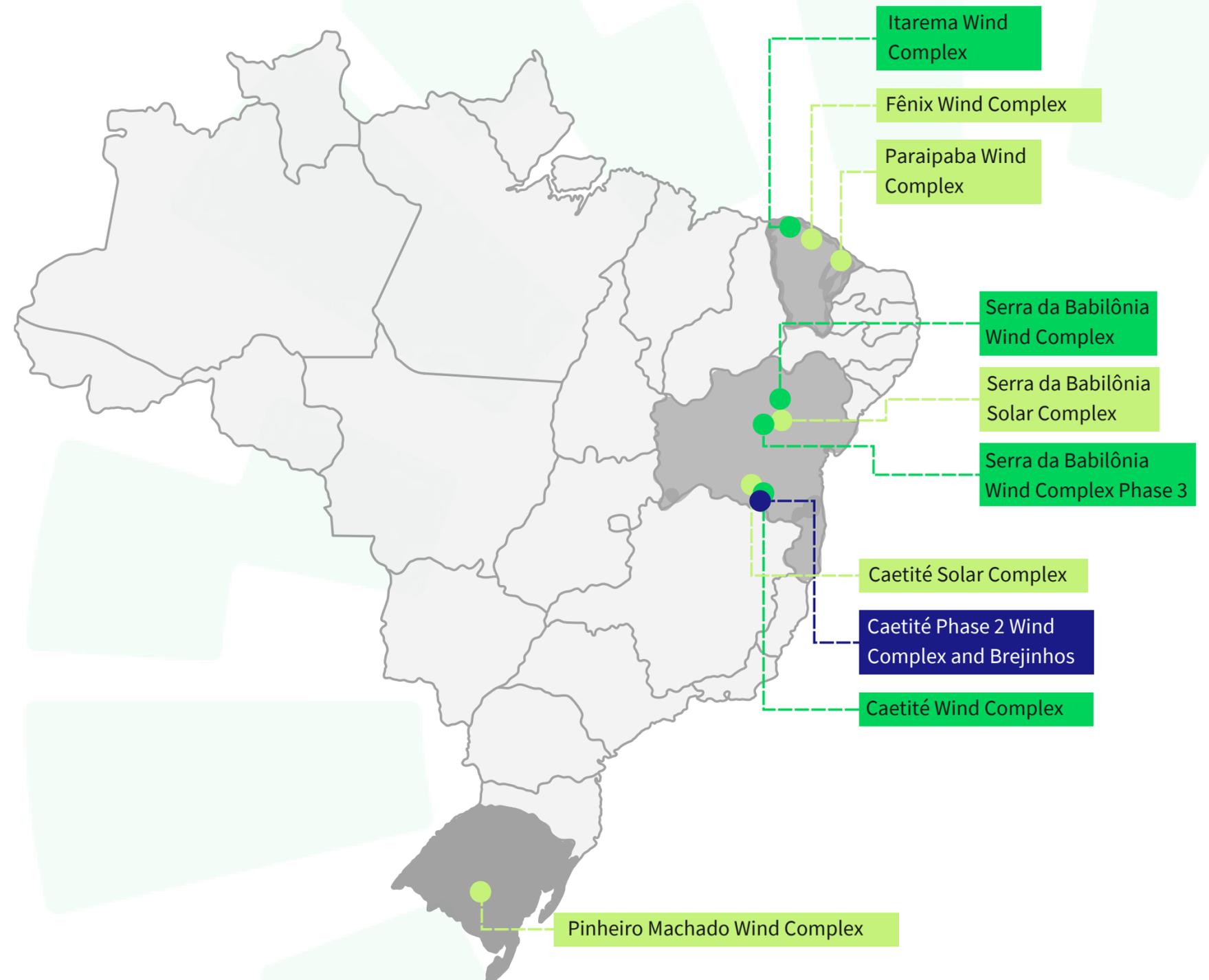
**2% Total savings**  
from efficiency projects<sup>3</sup>

<sup>3</sup> **Efficiency projects:** these are initiatives planned and implemented aiming to improve the efficiency of a process, system, organization or operation.

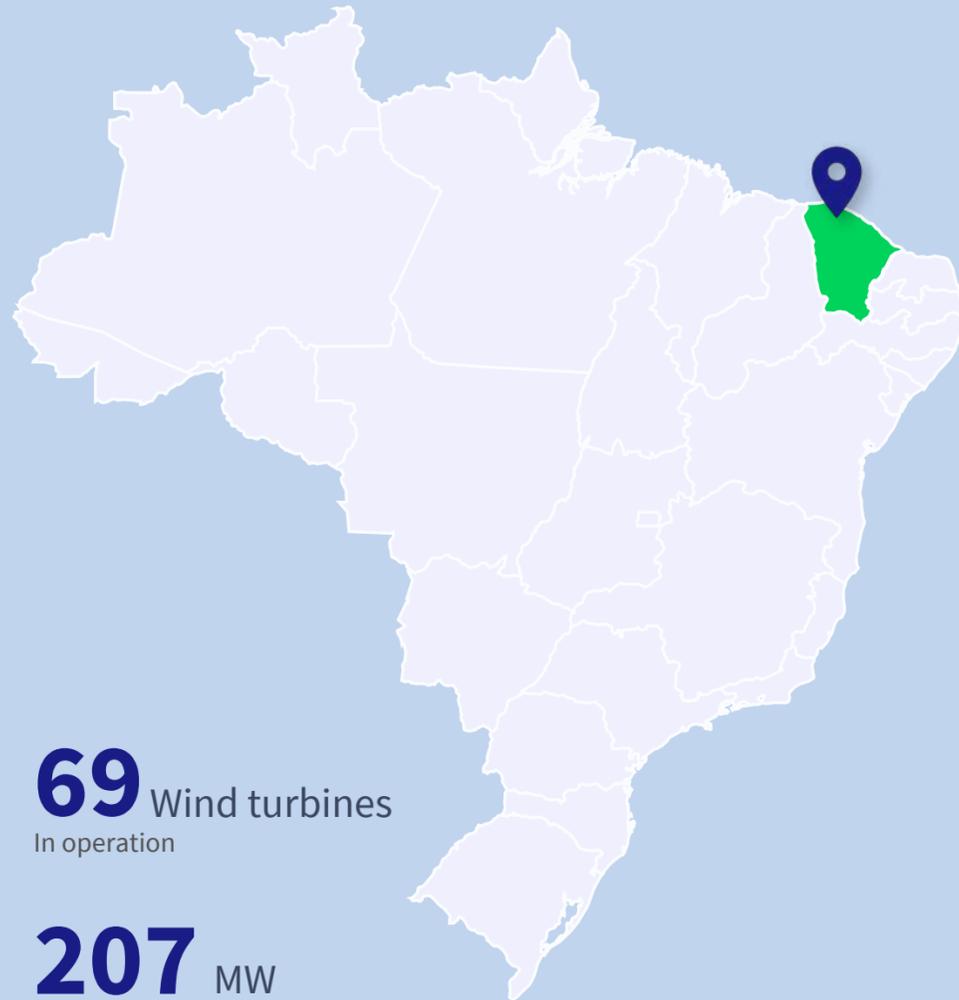


LEGEND

- Phase **Operation**
- Phase **Deployment**
- Phase **Development**



## Itarema Wind Complex



**69** Wind turbines  
In operation

**207** MW  
Installed capacity

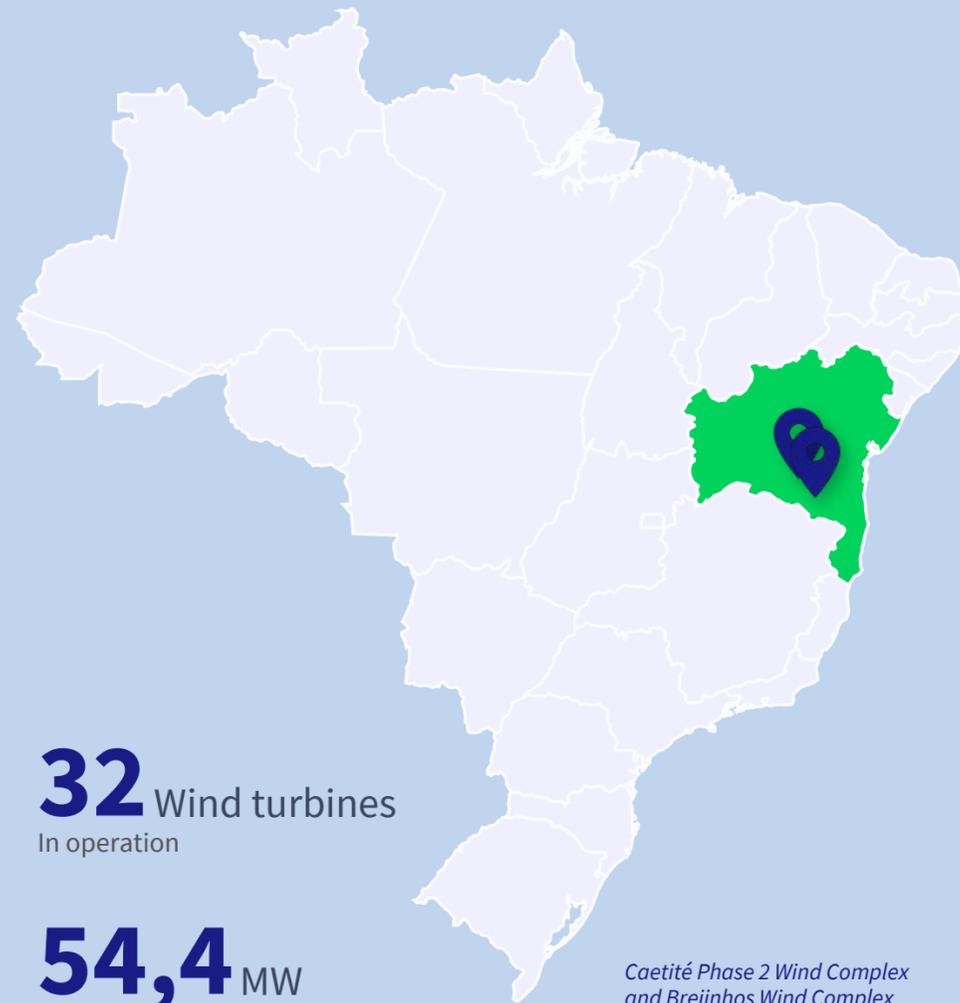
**26,5** Km  
Transmission line



Located in the municipality of Itarema (CE), the wind farm consists of 69 wind turbines and has an **installed capacity of 207 MW**. The energy produced is transported by a 26.5 km transmission line to the substation located in the municipality of Acaraú (CE), where it is connected to the National Interconnected System (SIN) network.

Since 2017, the complex has been **certified by the Climate Bonds Initiative (CBI)**, whose net amount raised from the bonds and/or green loans used to finance or refinance the investments made in the project, since they met CBI's eligibility criteria and were directly connected to projects with proven environmental benefits.

## Caetité Wind Farm Complex



**32** Wind turbines  
In operation

**54,4** MW  
Installed capacity

**21,5** Km  
Transmission line

*Caetité Phase 2 Wind Complex  
and Brejinhos Wind Complex*

**193,2** MW  
Additional energy planned

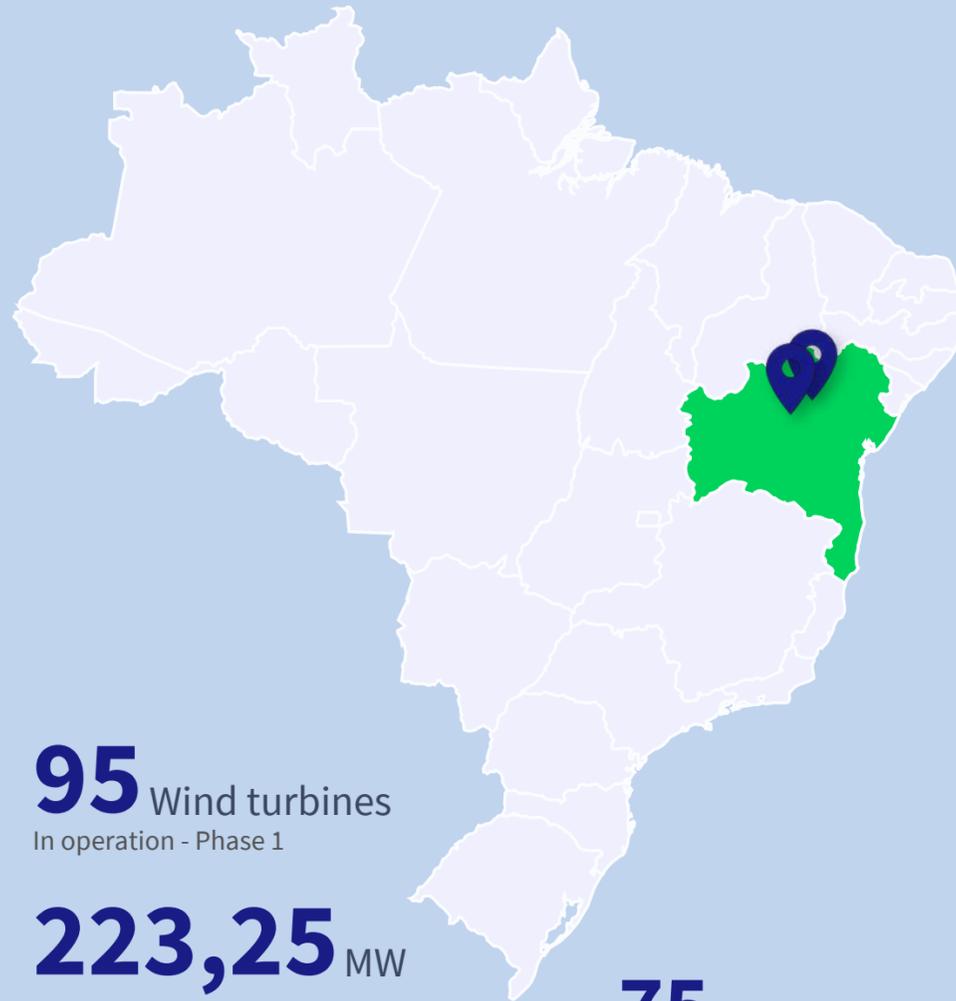
**24,2** Km  
Additional transmission line



The Caetité Wind Farm Complex, which is located in the municipality of Caetité (BA) in the operational phase, has 32 wind turbines and an **installed capacity of 54.4 MW**. With the installation completion of the Caetité Phase 2 and Brejinhos Wind Complexes, **193.2 MW of power will be added**.

The energy currently generated is flowed by a 21.5 km transmission line to the Igaraporã I Substation, located in the municipality of Caetité (BA), supplying the SIN's network. For transmission of the additional energy planned for said complex, a new 24.2 km transmission line was built, with a connection point at the Igaraporã III Substation.

## Serra da Babilônia Wind Complex



**95** Wind turbines  
In operation - Phase 1

**223,25** MW  
Installed capacity - Phase 1

**30** Wind turbines  
In operation - Phase 3

**159** MW  
Installed capacity - Phase 3

**75** Km  
Transmission line

**125** Total  
In operation wind turbines

**382,25** MW  
Total installed capacity

Composed of **two wind complexes** located in the municipalities of Várzea Nova (BA) and Morro do Chapéu (BA), called **Serra da Babilônia Phase 1** and **Serra da Babilônia Phase 3**, respectively, the projects have an **installed capacity of 223.25 MW** from 95 wind turbines (Phase 1) and **159 MW** with 30 wind turbines (Phase 3) that, together, reach **382.25 MW**, being the largest enterprise of the company. The energy produced is transported by a transmission line of approximately 75 km to the Morro do Chapéu II Substation, located in the municipality of Cafarnaum (BA), where it is connected to the National Interconnected System (SIN) network. Since 2018, the SdB Phase 1 Complex has also been **certified by the Climate Bonds Initiative (CBI)**.

In addition, the Wind Complex participates in the **Global Real Estate Sustainability Benchmark (GRESB) certification**, with the guidance of an independent auditor that evaluates Rio Energy's ESG performance in Serra da Babilônia. Through this certification, we also receive suggestions based on benchmarking in order to support us in our continuous improvement.



# 2022 Highlights



**24.2 km** of transmission lines built in 2022;  
**2% reduction in total** energy losses<sup>4</sup>;  
**2,418.81t CO<sub>2</sub>** and scope 1 emissions;  
**13.84t CO<sub>2</sub>** and scope 2 emissions;  
**13,004.58t CO<sub>2</sub> and scope 3 emissions**;  
**333** current energy sales agreements.

<sup>4</sup> Reducing energy losses: involves minimizing the losses that occur when generating, transmitting, and distributing electricity. These losses result from factors such as electrical resistance, inefficient current flow and equipment problems.



**R\$ 594 million** of direct economic value generated (revenue);  
**R\$109 million** of economic value distributed (operating costs);  
**R\$ 311 million** of economic value distributed (payments to capital providers);  
**R\$ 34 million** of economic value distributed (payments to the government - IRPJ and CSLL);  
**R\$ 139 million** of withheld economic value (value generated minus distributed value).



**138 active employees** being **40% women**;  
**33.4% women** on the Board of Directors;  
**551,231.70 tCO<sub>2</sub>e** and other emission avoided.

# Material Topics

GRI 3-1, 3-2

Material Themes represent the organization's most significant positive or negative, short- or long-term, actual or potential impacts on the economy, the environment, and people, including impacts on their Human Rights.

The definition of these themes established the scope of this report and, consequently, presents a more relevant socio-environmental and marketing result on the priority topics, for Rio Energy and for stakeholders in our processes.

**Following the recommendations of GRI 3:** Material Topics 2021, the identification of negative impacts prior to positive ones was prioritized, in order to analyze the compliance or not of our operational processes, which is the first stage of due diligence. For potential impacts, an **assessment** of its **probability** by area of internal activity was carried out and also considering our business model, impacts commonly associated with the electricity sector, the regions in which we operate and **GRI Sectoral Standards**.

The **identification of the material topics** that make up this report was **carried out in 2022** and considered the **analysis of internal aspects** (directly related to our performance) and **external aspects** (conditioned to the conduct of stakeholders in our operations, but which do not have a direct interface with the company).

This methodology has as inputs the **analysis of the manifestations received** by our **Ombudsman and Complaints Channels**, in addition to incorporating sectoral studies prepared by us and/or our contractors, our **Corporate Policies**, our sector of operation (energy), the **perceptions of stakeholders in our processes**, global trends, benchmarking on the topics most addressed in the sustainability reports of competing companies, and **socio-spatial characteristics** of the locations of our operations, among other factors.



In addition, we carried out research on our operations in which, by filling out a specific form available on the Google Forms platform. This tool, among others, made us better able to understand the perceptions of people from our neighboring communities, suppliers, and representatives of public agencies, who classified the topics presented according to degrees of importance, through variables on a scale of five categories, from low to high priority. It was possible to evaluate the quality of our relationship with these people and identify the issues that are most relevant to them in relation to Rio Energy.

Through a Cartesian plan, the consolidation of the information collected evaluates each theme in relation to its internal aspects (operational, financial, business, image and reputation risks and opportunities) and external aspects (social interests, relationship with local socio-environmental vulnerabilities, adherence to the agendas of local entities and impact on regional development).

Finally, the qualitative and quantitative assessment provided by this methodology resulted in the selection of **nine material themes** for our 2022 Sustainability Report, namely:

-  Ethical Conduct
-  Human Rights
-  Local Communities
-  Economic Aspects
-  Socio-environmental Impacts
-  Compliance
-  **BIO** Biodiversity and Habitat
-  Occupational Health and Safety
-  **CO<sup>2</sup>** Greenhouse Gas Emissions and Climate Change

In fact, the **material topics** are addressed throughout the Report, following the related **GRI Indicators**, and faithfully portray our sustainability performance in 2022.



# Governance

*GRI 2-1, 2-9, 2-19, 2-10, 2-11,  
2-12, 2-13, 2-14, 207-2*

According to our bylaws, Rio Energy is managed by its Executive Board and by the Board of Directors, which may rely on the work of a Fiscal Council that is composed of at least three and at most five members and their alternates, temporarily installed by resolution of our shareholders.

Our Executive Board represents Rio Energy and ensures its regular operation, in accordance with our bylaws and current national legislation. It is composed of at least two and at most five members, and there is necessarily one Chief Executive Officer and one Investor Relations Officer. Currently, we have an Executive Board composed of five members, all elected by the Board of Directors, according to our bylaws.

It is up to our CEO to plan and manage Rio Energy's executive and decision-making functions, overseeing our business, coordinating our work, and organizing, approving, and overseeing compliance with our Corporate Policies. This position has been held by Marcos Meireles since January 2012.

The Investor Relations Office is responsible for providing information to investors and market institutions (financial, regulatory and supervisory agencies, among others), a function performed by Roberto Colindres since 2012. Currently, the Executive Board also incorporates the financial structuring management of our institutional relationship and sustainability processes, structuring that, for us, enhances our commitments to ESG goals, as well as the achievement of the SDGs.

We also have three other Offices focused on mapping risks and impacts, planning strategies with other external sectors involved and managing the actions performed. They are: the Corporate Office, headed, since 2012, by Alexandre Nogueira; the Compliance, Development and Legal Affairs Office, led by Lucas Quevedo since 2017; and the Operation and Maintenance Office, led by Erivelto Moreira since 2022.

Four of our officers have been in their positions for more than six years, which demonstrates how the performance of our highest collegiate body is well evaluated by our Board of Directors and shareholders. Our high governance is fully committed to the analysis and adequacy of internal controls related to each of its Boards of Directors, which strengthens the integrity and credibility of the information we organize and systematize in our internal processes and which, consequently, are included in our 2022 Sustainability Report.

The Board of Directors is composed of at least five and at most nine members (being at least two or 20% of them independent) elected at the General Meeting, with two-year terms. The Board has a chairman, also elected at the General Meeting or by the Board itself, a position currently held by Scott George Mackin. As for the diversity of its composition, currently two of the five members of the Board of Directors are women.

#### **Duties of the Board of Directors:**

- Elects or dismisses members of the Executive Board;
- Defines their remuneration;
- Guides and monitors Rio Energy's business strategy and risk management;
- Express itself on the company's accounts, appoints and dismisses our independent audits and authorizes the purchase and sale of the company's shares.

Our Board meets ordinarily every quarter and has its meetings recorded in minutes filed with the Trade Registry.

The Executive Board must provide any and all information and provide the necessary clarifications whenever requested by the Board of Directors. The chairman function of these two bodies can only be exercised by the same person in case of temporary vacancy.

The compensation of the members of Rio Energy's Board of Directors, and the Executive Board and Audit Committee (when installed), is stipulated by a Working Procedure updated in 2021. This procedure establishes that the remuneration of our management must be fixed by the General Meeting, respecting the minimum amounts established by law and the limits of the fixed remuneration.

The principles for defining the remuneration, conditions and benefits components are based on the specificities related to dedicated time, technical knowledge, experience, participation in advisory committees, among other characteristics.



Our Officers are entitled to a compensation consisting of fixed salaries, benefits package and variable rewards based on profit sharing.

The fixed salary is adjusted annually by collective bargaining and its main objective is to attract, retain and compensate executives for the services provided. The remuneration of the independent members of the Board of Directors is composed of fixed monthly drawings, established in accordance with the market standard and adjusted annually by the Broad National Consumer Price Index (IPCA), not including any variable remuneration or benefit.



## Policy Commitment

GRI 2-16, 2-17, 2-18, 2-23, 2-24, 2-26, 2-27, 3-3,  
205, 207-2, 308, 403-2, 403-5, 404-1

In 2017, we started the implementation of an Integrated Management System (IMS) referenced by the requirements of **ABNT NBR ISO 9001:2015** - Quality Management Systems, **ISO 14001:2015** - Environmental Management Systems and **ISO 45001:2018** - Occupational Health and Safety Management Systems. In this way, we have structured a range of regulations and formal procedures addressing several topics essential to our operations. Today, we have three main documents, namely: **Code of Ethical Conduct, Anti-Corruption Policy, and Code of Ethical Conduct for Third Parties**. We emphasize that the latter had its first version published in 2022, having been updated in the same year, which represents an advance in our processes.

These policies are presented to all employees, regardless of area or position, as well as to the members of the Board of Directors, Executive Board, employees, service providers, suppliers, business representatives and partners. Through them, such people receive guidance for their conduct in internal and external relationships with Rio Energy and in all activities developed, that is, the acceptance of responsibility for fulfilling them is a precondition for engaging with us.

In this sense, we hold a monthly onboarding meeting for new employees, presenting our values, ethical principles, compliance guidelines, and introducing related internal and external documents to them. In addition, we carry out annual management audits and Legal Compliance Verification (LCV) in all projects in operation. The projects under implementation undergo quarterly audits or according to the dynamics of the work.

We emphasize that our policies are evaluated for the need for revisions for their continuous improvement and must be approved by Rio Energy's senior management. The responsibility for preparing, reviewing, approving, disclosing, training and supervising each policy is described in its own documents and involves specific areas of the company, employees in general and even contractors. Through our Integrated Management System (IMS), we inform all employees when publishing new documents and the need to update training available on a remote learning platform. As for business partners, suppliers and other stakeholders, the disclosure of our corporate commitments is carried out during the negotiation of contracts.

### Integrated Management System

Referenced by the requirements of ABNT Standards:

**NBR ISO  
9001:2015**  
Quality Management  
Systems.

**ISO 14001:2015**  
Environmental  
Management  
System.

**ISO 45001:2018**  
Occupational Health  
and Safety  
Management System.

In addition, **COSO** (Committee of Sponsoring Organizations of the Treadway Commission) Standards have also been adopted to support the standardization of internal processes aligned with the Management and Compliance System. Since 2016, we have been improving our anti-corruption initiatives, and, in 2017, we started to carry out internal audits and also in our main suppliers, using a specific software for integrity verification in the supply chain: Compliance Check.

In our risk assessment related to the Compliance Program for 2022, we identified 20 risks and 27 linked risk factors. Among them, we cite as representative:

- The occurrence of fraud/corruption and the non-identification of these facts;
- The hiring of relatives or companies of public employees;
- The misconduct of employees and third parties in disagreement with the law and/or company guidelines, and non-compliance with Law 12.846/2013, Anti-Corruption Law.



In addition, we have been **monitoring**, through **dialogue** and our **Reporting Channel**, possible situations of harassment, retaliation or **any other attitude that goes against human integrity and dignity (SDG 5)**.

In our Integrity Due Diligence process, we evaluated contracted companies and outsourced employees for possible non-compliance with all internationally recognized human rights, such as involvement with forced and child labor, among other aspects.

In 2022,  
**226** contracted suppliers  
 went through the Due Diligence process.  
Representing  
**40%** of all suppliers.

It is worth mentioning that all suppliers undergo a compliance risk assessment<sup>6</sup> and, for those identified as being more likely to not respect the established guidelines or in the case of long-term contracts, we also require the presentation of documents proving the fulfilment of their labor, tax, environmental, social security, occupational health and safety obligations, as well as proof of payment of INSS and FGTS (Brazilian labor-related public funds for pension and social guarantees). Also, periodically, we carry out a multidisciplinary audit related to ethics and compliance issues in some strategic suppliers and evaluate the working conditions of their technical staff. This audit verifies matters related to: compliance, operational health and safety, environment, society, among others.

<sup>5</sup> **Due Diligence:** these are business governance processes aligned with Human Rights protection obligations, including identification, prevention and liability for damages along the production chain.

<sup>6</sup> In addition to the risk of Human Rights violations, we also assess risks of non-compliance related to fraud, corruption, legal history, illegal activities, and any unethical business practices.

## In these matters, we do not take shortcuts.

We are committed to the highest standards of integrity and have adopted the policy of **zero tolerance for unethical behavior**, discrimination of any kind and acts of corruption in any instance. We understand that it is everyone's responsibility as a company and each one individually to work to follow our goal, without ever losing sight of our values or commitment to ethics and truth. For this, **we are inspired by the United Nations' Universal Declaration of Human Rights**, by national legal mechanisms, such as the **Anti-Corruption Law**, and global benchmarks, including the **Foreign Corrupt Practices Act** (main US anti-corruption law) and the **United Kingdom Bribery Act** (British anti-corruption law, considered the strictest legislation in force on the subject). In addition, we at Rio Energy are proud to be signatories to the UN's Global Compact and are always working to contribute to the goals established by the SDGs, developing **anti-corruption processes and procedures (SDG 16)**.



Given all our commitment and the risks mapped, **there were no cases of non-compliance with laws and regulations, whether related to corruption**, disrespect for human or labor rights, free and fair competition, among others, involving Rio Energy or its employees in 2022.



In addition, **86.4% of the contracts we signed in 2022** had Human Rights clauses, which reduces our risks of non-conformities related to this topic. These significant investments are included in our work procedure for the acquisition of goods and services, which qualifies large contracts, treating them specifically. Within the contracts that fit this definition, we understand that those of Construction, Operation and Maintenance, Supply of Wind Turbines, and Financing, are the ones that best fit the definition of Significant Investment Agreements and Contracts.

<sup>7</sup>**Significant Investment Agreements and Contracts:** refers to agreements or contracts related to investments that have a considerable impact or importance. In this context, "significant" indicates that these contracts are material in terms of financial value, economic impact, or other material consequences.

## Commitment to Governance and Social and Environmental Responsibility

It is **our commitment** to make our activities compatible with the **prevention and/or mitigation of pollution, reduction of environmental and social impacts**, through the use of integrated management procedures always in accordance with the legal requirements applicable to our activities and in line with international best practices. We seek to act with socio-environmental responsibility, **leaving a positive legacy for future generations**, adding value to the business and contributing to the development of the communities with which we interact, through the prioritization of the **co-building of relationships and partnerships**, guided by respect for Human Rights and cultural and ethnic diversity.

In order to accomplish this, we use our **Corporate Policy on Environment and Social Responsibility**, which presents guidelines and criteria related to the protection of people, the environment and social responsibility. These parameters must be adopted, monitored and supervised by all people and institutions involved in Rio Energy's activities. Through it, we underscore our commitment to adopt measures to prevent and mitigate potential negative impacts.

The content of the Policy must be incorporated into all areas of the company and business units, in the phases of project acquisition, planning, construction and operation of energy assets.

### Commitment to Governance and Socio-Environmental Responsibility

- Pollution prevention/mitigation;
- Minimization of environmental and social impacts;
- Integrated Management;
- Compliance with legal requirements;
- International best practices.

### Corporate Policy on Environment and Social Responsibility

- Protection of people and the environment;
- Social responsibility;
- Guidelines and criteria;
- Monitoring and inspection.

To ensure its broad scope, an **Environmental and Social Responsibility Requirements** Manual for Contracting was prepared.

The purpose of this document is to present the Corporate Policy on Environment and Social Responsibility for companies to be contracted by Rio Energy and its affiliates, subsidiaries and/or belonging to the same economic group.



In this sense, our policy is also based on the standards of the Brazilian Association of Technical Standards (ABNT) **ISO 9.001** and **ISO 14.001**, in addition to making reference to the "Social and Environmental Sustainability Performance Standards" by the **International Finance Corporation** (IFC) and the **Environmental and Social Management System** developed by Denham Capital.

To enhance our adherence to international good practices, we also developed the Studies and Procedures **Gap Analysis** regarding the IFC Performance Standards, establishing an Environmental and **Social Action Plan (ESAP)**. Through ESAP, the guidelines to be followed to verify the applicability and compliance of Rio Energy projects and the **necessary actions to fill the identified gaps are established.**

A demonstration of Rio Energy's maturity in relation to this topic can be verified by incorporating a wide variety of IFC Performance Standards guidelines into our technical specifications for conducting Studies and in our projects. Due this reason, no gaps are found in the projects whose development was initiated by Rio Energy itself. However, it remains extremely important that we continue to apply this methodology of identifying gaps in our diligences of new projects for acquisition.

Our way of working with stakeholders, with special attention to the communities located in the vicinity of our projects, faithfully mirrors Rio Energy's social responsibility. This theme will be properly addressed in the **Stakeholder Management chapter.**

Given the breadth of policies, processes and regulations, we conduct periodic training with our employees, although we do not carry out evaluations on Human Rights, ethics and other specific topics for each operation.

#### **Environmental and Social Responsibility Requirements Manual for Contracting**

- Wide reach;
- Presentation of the Corporate Policy;
- Companies contracted by Rio Energy;
- Companies belonging to the same group.

#### **Reference to international norms and standards**

- ABNT ISO 9.001 and ISO 14.001;
- IFC Performance Standards;
- Environmental and Social Management System.

#### **Gap Analysis and Action Plan**

- Verification of applicability and compliance;
- Guidelines for filling gaps;
- Demonstration of Rio Energy's maturity.



# Personnel Management

GRI 2-7, 2-8, 2-20, 2-30, 3-3, 201-1, 201-3, 403-6, 404-2, 404-3, 407

Companies are made of people, and to thrive, we know we need a healthy and engaged team that shares our values and purpose. Therefore, **the well-being and quality of life of employees is a priority for Rio Energy**, whether in the projects under implementation, in the parks in operation or in the headquarters. We value people through a series of actions, ranging from training for their professional development to initiatives that contribute to a welcoming and balanced work environment.



All this work has generated good results, as demonstrated by our certification by **Great Place To Work (GPTW)**, since 2018.

**GPTW** (Great Place To Work) is an international institution that supports organizations to achieve better results by fostering a corporate culture of trust, high performance and innovation. In 2022, we reached the **26<sup>th</sup> place** among the best medium-sized companies to work in Rio de Janeiro.

Therefore, our Human Resources Management Plan explains Rio Energy's commitment to its employees, providing decent working conditions and preventing degrading, precarious or slavery-like conditions. In order to create more conditions to ensure the compliance of our Plan with the principles of the ILO Fundamental Convention on Human Rights and the labor laws applicable in our operations, we also ensure that the professionals who make up our technical staff feel free to associate and unionize without being attributed risks of punishment or discrimination.

**100%** Personnel covered by collective bargaining agreements or conventions.

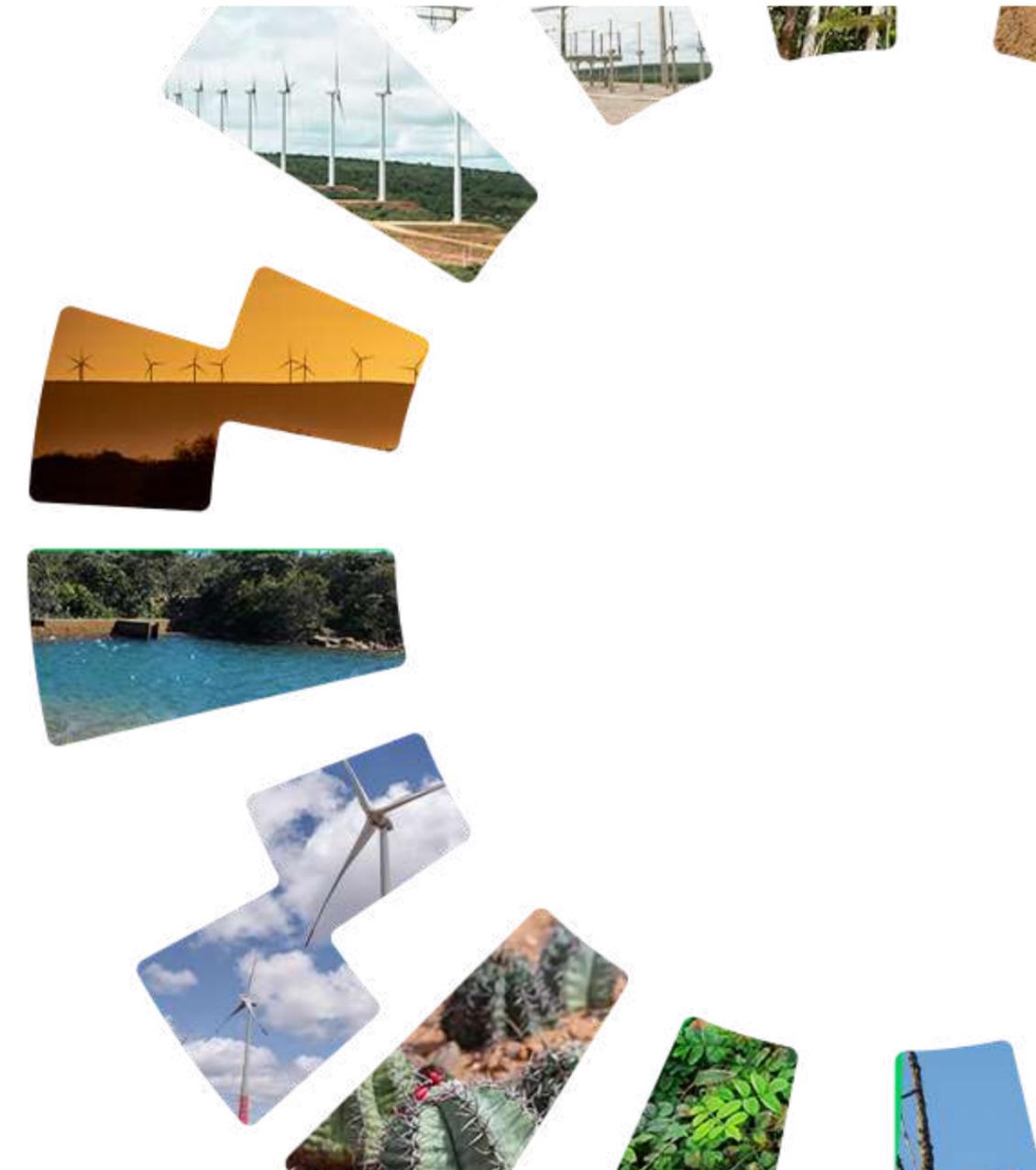
Our organizational arrangement of positions is based on the **Mercer IPE** (International Position Evaluation) system, which allows us to have a compensation program based on equity between employees who perform similar functions, with objective classification of the salary table. **We have clear criteria for defining merit eligibility, as well as promotions and objective references for comparisons with the foreign market.** Every six months, our HR area sends managers the status of their employees with information such as company time and last salary update, allowing them to understand the context of everyone who is part of the team.

Our salary structure is a management tool that defines ranges for groups of positions, hierarchically classified to support the administration of the individual base salary. For the development of Rio Energy's salary structure, we adopted parameters of internal equity and external competitiveness.

The **compensation of Rio Energy employees** is composed of **base salary** (nominal salary), **legal surcharges** (when applicable) **and variable compensation.**

In addition to ensuring a clear salary policy, we have sought different ways to **foster respect for diversity**, among other factors, recognizing the value of a diverse team and the importance of a non-discriminatory stance in the workplace.

To this end, we have made commitments to the professionals who are part of Rio Energy, described in the Human Resources Policy, and we have been committed to hiring suppliers in a judicious manner, respecting the best compliance principles and requiring all employees to follow our guidelines.



**R\$ 38,7 Million**  
economic value distributed  
(wages and salaries)

**R\$ 14 Million**  
economic value  
(benefits)

**1,657,913 hours**  
worked by employees

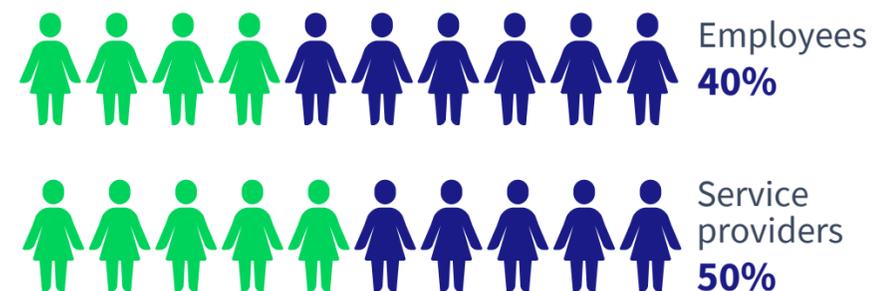


In December 2022, Rio Energy had its own staff of 138 people, all permanently hired and working full-time, with no temporary professionals or no guaranteed workload.

In addition to these professionals, 17 other people work with us, but according to the GRI classification, they are considered non-employee workers, since they are not directly hired by Rio Energy. The other 17 people are our interns. For this audience, we provide specific training and monitoring by leaders to follow-up the development of each one.

Although we do not yet have a structured diversity program, isolated actions are carried out to address this theme. We are taking the first steps to insert gender awareness in the daily life of Rio Energy, which today has 40% of its workforce composed of professionals who recognize themselves as belonging to the female gender.

**Female Employees and Service Providers**



Permanent collaborators	Total
Bahia	41
Ceará	10
Rio de Janeiro	87
<b>Total</b>	<b>138</b>

Service Providers	Total
Bahia	4
Ceará	1
Rio de Janeiro	12
<b>Total</b>	<b>17</b>

## Comprehensive Employee Incentives

### Parental Leave

- Six-month maternity leave;
- 30-day paternity leave.

### Private Pension Plan

- Private Pension Plan extended to all employees, except interns, young apprentices and temporary employees;
- Monthly contribution from the employee with a defined percentage, with additional contribution from the company;
- Supplementation to retirement or protection against unscheduled events.

### Personal Development Encouraging

- Annual 360° performance appraisal and feedback meetings;
- Funding policy for specializations such as MBA or graduate studies;
- Cost allowance for language courses;
- Financial support and working-time flexibility to search for events, training and external courses.

### Health and Leisure

- Health and dental insurance without discount or co-participation, extended to spouses and children;
- Dental plan available to all employees, except those at the headquarters in Rio de Janeiro;
- Sports Benefit: payment in any sports activity performed by beneficiaries and dependents.

Among our benefits offered are the extended 30-day **Paternity Leave** and the six-month **Maternity Leave**. In addition, we encourage our entire team and their families to take care of their physical health through the **Sports Benefit**, offered for beneficiaries and dependents to carry out any sports activity.

We offer **health and dental insurance** without discount or any co-participation, extended to spouses and children, for all our employees, providing coverage for consultations, medical examinations and surgeries. The Dental Plan is extended to all employees, except those at the headquarters in Rio de Janeiro. In addition, we carry out, on a monthly basis, **health and safety campaigns** in which different topics on health care and disease prevention, occupational or not, are addressed, as well as topics focused on safety during work activities. Another plan offered refers to **supplementing retirement or protection against unscheduled events**.

**Private Pension Plan** extended to all employees, except interns, young apprentices and temporary employees. Beneficiaries make a monthly contribution, via payroll discount, according to the percentage they define, and may also provide sporadic subsidies with free periodicity. The percentage of the **company's contribution** varies from **1% to 5%**, equivalent to 110% of the amount contributed by the employee. Thus, 12 contributions are made per year, with no contribution levied on the 13th salary. Participants' funds can be withdrawn every 60 days in the event of a proportional loss of the company's reserve.

We also emphasize that, annually, we negotiate with the union representing our employees a **Profit-Sharing Plan (PPR)** that establishes the payment of profit sharing based on the achievement of clear and objective goals.

Our culture is the career development of all Rio Energy employees. To this end, the Human Resources area implemented an **annual 360° performance evaluation** and **feedback meetings**. In this way, each employee has objectives and development plans monitored, points of improvement signaled and growth prospects aligned. Aiming at the constant expansion of knowledge, we offer **training and qualification for all**, along with a **policy of costing specializations** such as MBA or graduate studies and a **cost allowance for language courses**.

In addition, through **financial support and flexible hours**, we support everyone to seek **events, training and external courses for their professional development** aligned with their role in the company. We believe that the search and interest in developing oneself must start from individually, as we understand that only in this way will the objective of the training carried out be achieved with commitment and quality.

## Training and Engagement

Mandatory and recommended training is planned together with the departments involved through a matrix in which those mandatory and those recommended for each function at Rio Energy are defined.

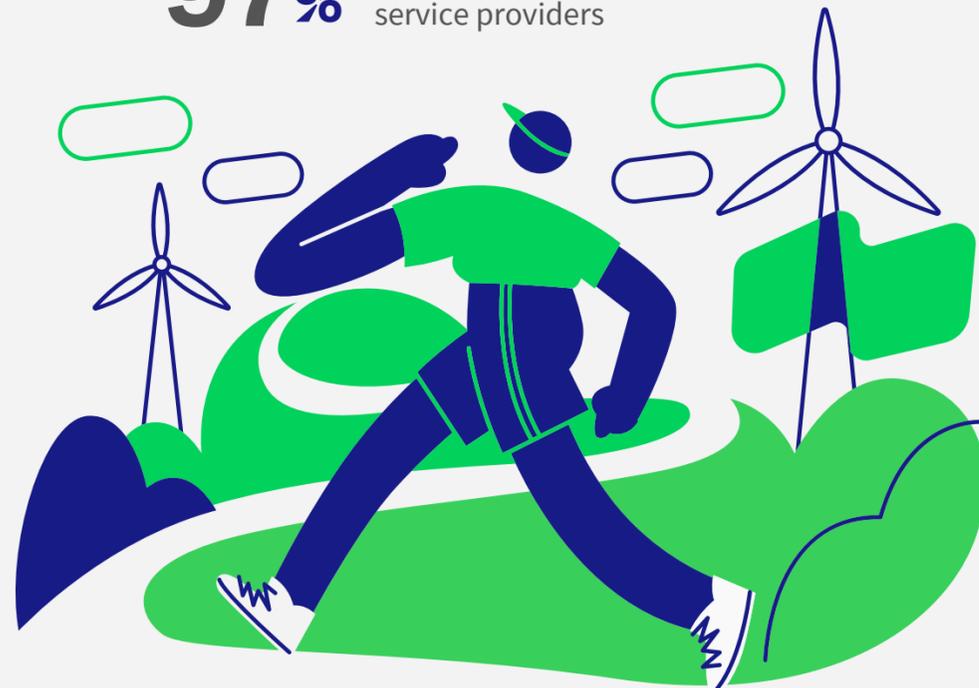
Mandatory training must be carried out before starting any activity in the company; the recommended ones are desirable for the performance of the function. For internal training, content absorption measurement techniques can be applied, such as questionnaires and a minimum score required for issuing certificates or consulting managers regarding conduct and compliance with the procedure.

### Training of Corporate Policies

**368 h** training hours given

**100%** senior leadership members trained

**97%** trained employees and service providers



# Occupational Health and Safety

*GRI 403-1, 403-2, 403-3, 403-4, 403-5, 403-7, 403-8, 403-9, 403-10*

In order to ensure the health and safety of our employees, Rio Energy has prepared its **Corporate Occupational Safety and Health Policy** and its **Work Procedure with Occupational Health and Safety Rules** for the Provision of Services. Although their latest revisions were published, respectively, in 2018 and 2020, both regulations are in a constant process of evaluation in search of continuous improvement so that their guidelines remain pertinent to the organization and occupational risks. Through these documents, we have established eight principles that must be applied to all our subsidiaries and contractors, in planning, implementation or operation projects.

## Learn more about these eight guiding principles

### Leadership and Responsibility

The practice of safety and health at work will be considered a priority and inherent to any services performed, so that all work must be safeguarded by the indispensable safety measures practiced and respected by all, especially by the company's leaders, through Management by Example. Neither the urgency, nor the importance, nor the alleged unavailability of means or resources, nor any other reasons may be invoked to justify the lack of security.

### Legal Compliance

The company maintains safe ways to control compliance with laws and regulations applicable to its business and strives to comply with international socio-environmental standards when they exceed national standards.

### Risk and impact management

Occupational safety and health will be developed through the implementation of a management system, considering risks, processes, people and current legislation, in accordance with the precepts of social responsibility.

### Accident and Incident Analysis

Incidents and deviations will be recorded and investigated in order to prevent the occurrence of accidents that cause injuries and damage to health.

### Occupational safety as a priority

Whenever there is a lack of safety and health beyond acceptable standards, the occupational safety sectors will have the prerogative of embargo or interdiction, through the use of their own and standardized document. Every employee is also assured, whenever an unsafe working condition is imposed, the right of representation with the occupational safety and leadership sectors, and the refusal or interruption of an activity because it is considered to involve a serious and imminent risk to their safety and health, their companions and third parties.

### Occupational safety and health as a routine

The aspects of Occupational Health and Safety associated with the activities performed will be addressed and communicated in training, meetings and whenever possible, with the objective that everyone knows and avoids the risks to which they are subject. Rio Energy will also promote, through actions and programs, the search for improving the quality of life and well-being of employees.

### Continuous Improvement

It is Rio Energy's commitment to periodically evaluate the performance of the Health and Safety Programs and its Work Procedures and adopt actions that guarantee its continuous improvement.

### Emergency Management

Prioritize, in all cases, emergency response in order to minimize environmental, social and employee damage and ensure the availability of all necessary resources to respond to emergencies.

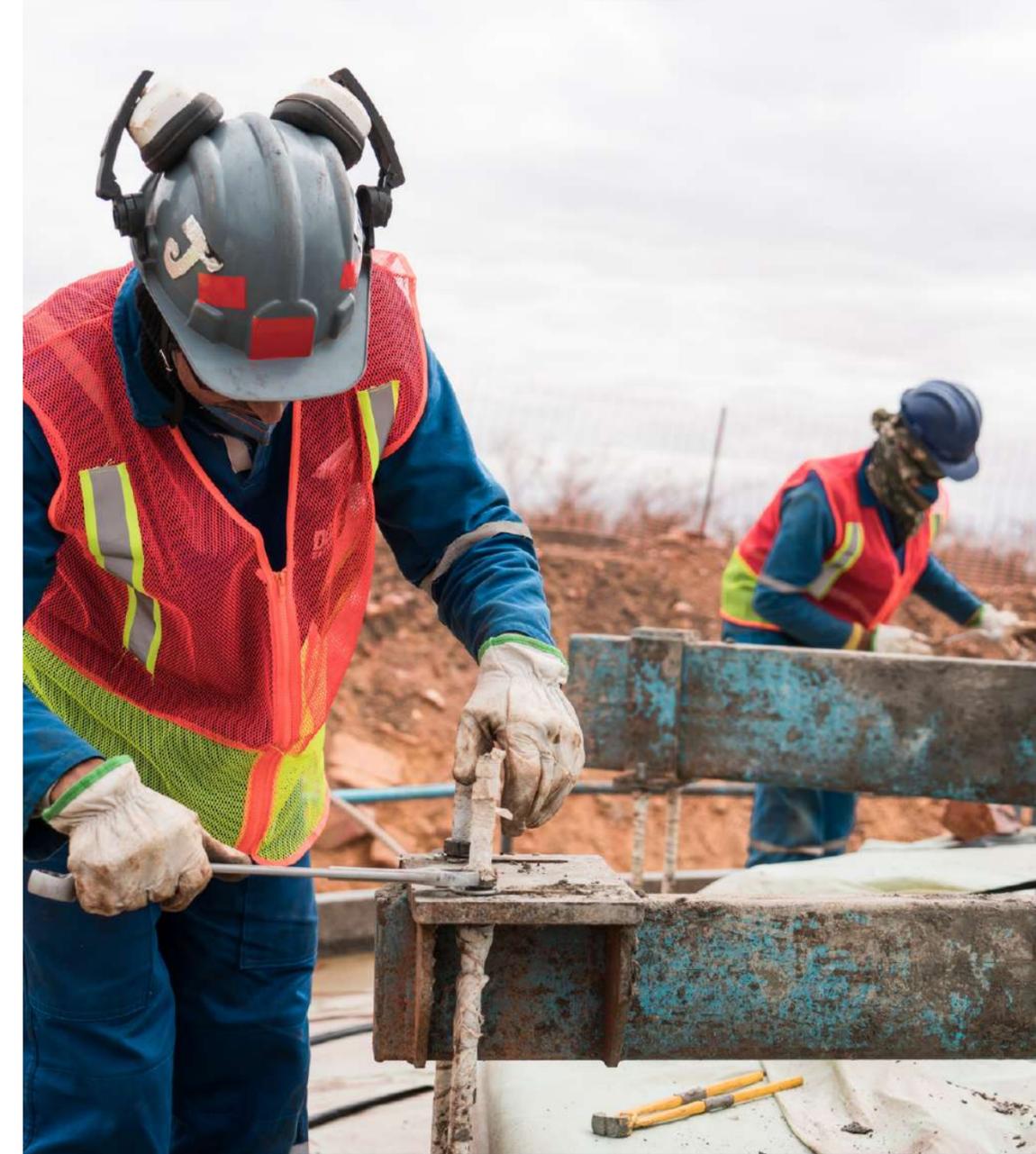
We understand that the good performance of our team depends on its high levels of health and safety, physical and mental, so our regulations address general safety rules for the work execution, considering the legal norms and good practices applicable to each type of activity.

**We encourage our leaders and the entire technical staff to identify, inform, prevent, eliminate and correct risks,** whether in our offices, operational facilities, construction sites, contractors or clients. The Safety, Environment and Health dialogues are carried out daily by our teams, promoting the discussion of the procedures adopted with employees.

At Rio Energy, we maintain a behavioral assessment of the task performed in which we seek to identify activities with serious deviations or with imminent risks to the physical integrity of any people.

In these cases, we carried out a safety stop, interrupting the activity immediately to correct the situation and gather all employees for a reinforcement of the training, to dialogue about the situation that occurred, its causes, its effects, risks and the corrective measures implemented.

In addition, these inspections are also opportunities to evaluate, together with employees, the conditions of their personal protective equipment (PPE), in order to identify the need or not to stop the activity to change the item, if necessary. Whenever applicable, we also provide collective protective equipment (CPE) such as barriers and isolations, signaling, cones, rescue sticks, fire extinguishers, among others, which must be submitted for approval by Rio Energy's Occupational Health and Safety (OHS) team, according to our Work Procedure for the Use of PPE and CPE.



**Safety is a priority topic for us,** so any extremely serious or recurring unsafe act may result in the temporary or permanent suspension of the activity or its performer(s).



**Our team is valued for its continuous improvement efforts** and becomes increasingly involved with health and safety issues. Our evaluations seek to identify safe acts that can be widely communicated to all employees or even incorporated into our processes in order to improve them.

It is also important to note that, according to **NR 07 - Occupational Health Medical Control Program**, the employees involved in our processes have an up-to-date **Occupational Health Certificate (ASO)**, considering the beginning and end of their employment contracts, as well as periodic annual updates.

We are always in compliance with **NR 09 - Environmental Risk Prevention Program**, which presents our employees with the environmental risks to which they may be exposed according to their duties. An example of ways used to communicate the risks are the signs of the construction sites, according to current technical standards.

This Program complements our **Preliminary Risk Analysis (PRA)** process that uses a defined risk assessment methodology for each type of task in our processes, verifying whether the mapped risks are considered tolerable or not.

The Preliminary Risk Analysis must be reviewed whenever there are changes in the activity procedure and must be made available on the service fronts in order to ensure that all parties interested in carrying out the task know and understand the risks associated with the work.





In order to ensure that all our procedures and regulations regarding Occupational Health and Safety are practiced, the use of **Work Permits** is adopted, a document that certifies that a worker has authorization to perform a certain function, as well as is aware, trained and protected against the associated risks.

The Work Permit is a control process, issued by a qualified professional authorized by Rio Energy, which **guarantees the safety of certain activities**, reducing the probability of an activity being performed without proper preparation and, thus, avoiding accidents or unnecessary exposure to risks. Therefore, at Rio Energy, we require Work Permits for activities involving the listed situations, which does not prevent other activities from also being framed in this process after their risk assessment.

**Activities that require Work authorization**

Remote and hard-to-communicate areas	Exposure to voltage equal to or greater than 440 volts
Scaffolding assemblies	Confined space
Use of ropes	Work at height
Explosives handling	Vehicle Fueling

Unfortunately, we still recorded accidents in 2022, although we are pleased to point out that we did not have any deaths or occupational illnesses. The types of accidents that occurred with Rio Energy employees and service providers included ankle sprain when walking on the track, hand injury during tool handling, fall from the same level, motorcycle accident when returning home, possible accident with venomous animal (without detailed medical report or technical evidence), foot perforation by a branch crossing through the boot, and leg perforation by a thorn.

Through these data and the **Task Risk Analyses** prepared, we identified that the use of hand tools and work in remote areas with a high incidence of snakes and vegetation are the main hazards related to our operational activities. Since it is not possible to eliminate such risks, we have reinforced **preventive training**, as well as measures aimed at engaging in the **use of PPE** and the search for more assertive protective equipment.

Our health and safety management system records all accidents that have occurred and the hours of exposure to risk of all employees (employees or not), which makes it possible to calculate accident rates.



We emphasize that in the Coronavirus pandemic, we were attentive to care, through our Operating Instruction regarding the Office's Operating Plan, revised in June 2022. This plan establishes guidelines for the operation of our headquarters office in Rio de Janeiro, in order to prevent the contagion, contamination and transmission of the virus among our employees, in line with the recommendations of the World Health Organization, the Ministry of Health and the State and Municipal authorities.

In addition, we also anticipated that possible cases of symptoms or positive results of Covid-19 tests would be monitored by the OHS area.

As directed by a municipal decree of Rio de Janeiro, of March 7, 2022, where our headquarters are located, the use of masks in the office has become optional, and its recommendation in collective environments is reinforced for employees, especially in public transport and at events and meetings, as a form of individual protection, to reduce the potential risk of exposure to the virus, especially for asymptomatic individuals. The availability of alcohol gel in workstations and meeting rooms was maintained to ensure hand hygiene. Vaccination is recommended and we continue to reinforce the guidance so that personnel does not come to the office presenting symptoms or with suspected contamination.

## Occupational Safety and Health Data

# 742 workers

Non-employees whose work is controlled by OHS

# 0 deaths

resulting from an occupational accident

# 9 accidents

demanding mandatory reporting

# 0 cases

of occupational diseases

# 1 accident

with serious consequence (*no deaths*)

Among the actions foreseen in the Plan, we continued to monitor municipal health indicators, in order to indicate the need for new restrictions on the operation of the office, whenever necessary. We also evaluate particular health situations of employees and family members to determine other safety measures, including the stoppage of activities in the office, at any time, to sanitize the environment, quarantine contaminated people or review work procedures in the office, according to current legislation and guidelines from the OHS sector.



# Stakeholder Management

GRI 2-25, 2-29, 413

Our relationships, both internal and external, are conducted **transparently, ethically, impartially, and free from undue favoritism and privilege.** We have several categories of stakeholders, in some way, in our operations and, for each of them, we have different purposes and means of communication and engagement. Thus, **promoting dialogue** between each of these parties and our Rio Energy teams enables **exchanges of information, experiences and worldviews** that increasingly connect our corporate values and strategies to the socio-environmental and market realities in which we operate.

All our relationships with stakeholders are guided by our **Corporate Policies**, seeking to safeguard rights, including Human Rights, and promote transparency of information. In this sense, we make our **Ombudsman and Reporting Channels publicly available** so that we can receive the most diverse manifestations from anyone, without their identification being necessary. In addition, we maintain strict control of any personal data we receive, according to the provisions of the **Brazilian General Data Protection Law.**

It is worth mentioning that we are aware of the different stakeholder profiles in our projects from the development phase to operation and maintenance, including populations considered more vulnerable due to their sociocultural characteristics. Therefore, **institutional responsibility** in stakeholder relations is one of Rio Energy's core **values.**

In addition, we place special emphasis on engaging with local communities affected by our activities and value our people who proactively manage human capital. For neighboring communities, we have adopted **specific management plans** and work procedures that address topics such as **sustainability, social investment, donations, sponsorships and ombudsmen.** This is the case of traditional populations, such as the **Quilombola communities** of which we are neighbors in our operations in Morro do Chapéu and in the project under development in Bom Jesus da Lapa, located in Bahia, as well as the indigenous community of which we are neighbors in Itarema, Ceará. For this dialogue and relationship with these communities, we have **specific social programs** that aim to **value their ethno-history** and support them based on their specific rights as traditional communities.



The relationship with neighboring communities also occurs through activities implemented as a condition of the environmental licensing process required by the competent environmental agencies.

All our units have, at least, **the Social Communication Program, the Environmental Education Program and the local Labor Training Program**, which, despite being conditions of the licensing program, facilitate the development of complementary actions of **engagement, relationship and voluntary social investments**.

The risks and impacts related to communities are addressed in socio-environmental studies prepared according to legal requirements and ratified through the daily interaction of our local teams throughout the life of the project, which relate to the population of the regions where we operate through regular visits, records in the ombudsman channels, periodic meetings, among other opportunities.

An example of these spaces of relationship are the **participatory socio-environmental diagnoses**, which have been carried out with the government and the communities in the area of direct influence of the Caetité Phase 2 Wind Complex and Brejinhos Wind Complex, and which support the definition of communication strategies and social investments with these communities.

To ensure a **transparent and effective dialogue** with the affected communities and other external people involved during the implementation of our projects, we disclose our results in **periodic reports filed publicly** with the **licensing bodies, meetings and other materials, such as newsletters**, which are distributed in the regions where we operate.

In addition, **workshops are held in the communities**, in which we expose the project information openly to all interested people, especially in schools and community organizations. We also use other communication tools such as local radios and sound cars



An important strategy for engagement and dialogue with the communities surrounding Rio Energy are the **meetings of the Project Monitoring Committees** (CAEs - *Comissões de Acompanhamento do Empreendimento*), held during all phases of our projects in Caetité and Serra da Babilônia.

A **CAE is composed of community leaders and representatives of civil society organizations and local government** that aim to share aspects related to the works and actions proposed in the Environmental Plans and Programs developed, as well as clarify doubts about possible expected positive and negative impacts, seeking to prevent possible disorders and manage expectations.



## Actions with Communities in 2022

### Itarema

**163** mapped stakeholders

### Caetité

**147** mapped stakeholders

**10** community meetings held

**11** organizations integrated into the CAE

### Serra da Babilônia

**11** mapped stakeholders

**26** community meetings held

**18** organizations integrated into the CAE

We have developed a procedure for standardizing the **Ombudsman Channel**, based on the principles described in our **Environment and Social Responsibility Policy**. The Ombudsman Channels are disclosed in all communication materials used to publish any information about the projects and projects and in all meetings held with stakeholders, at all stages of the project. The monitoring of its indicators allows statistical control and constitutes one of the objectives of the ombudsman mechanism.

As shown below, our records of manifestations in the Ombudsman Channels are higher in Caetité. This is due to the fact that we are in the construction phase of the Caetité Phase 2 Wind Farm Complex and the Brejinhos Wind Farm Complex, when it is common to have a greater number of records.

## Ombudsman Registration

<b>Caetité<sup>8</sup></b>	<b>Itarema</b>	<b>Serra da Babilônia</b>
<b>193</b>	<b>12</b>	<b>67</b>

<sup>8</sup>The quantities presented refer to the Caetité Wind Farm Complex (operation), Caetité Phase 2 Wind Farm and Brejinhos Wind Farm Complexes.

## Reporting Channels

We make our **Reporting Channel** available, widely disseminated to all audiences, internal and external, involved in our processes, so that they can provide any type of report or answer questions. Our employees have a duty to immediately report any signs of irregularities or suspicions that they may identify in their routines.

Our channel is managed by an independent outsourced company (ICTS), which initially screens the statements for possible conflicts of interest, in the case of any member of the area of influence, which initially screens the statements for possible conflicts of interest, in case any member of the compliance area or the Compliance Committee is the subject of the report (which never happened).

We guarantee anonymity for those who choose it, non-retaliation to the whistleblower, in addition to secrecy and confidentiality of the information received, to the extent of the law (providing only information requested in court).

After screening by ICTS, the manifestations are forwarded to the compliance team and the Chief Compliance Officer (CCO), and the investigations conducted are supervised by the Compliance Committee.

We emphasize that our policies are evaluated for the need for revisions for their continuous improvement and must be approved by Rio Energy's senior management. As for business partners, suppliers and other stakeholders, the disclosure of our corporate commitments is carried out during the negotiation of contracts.

Reporting Channels	
<b>Email:</b>	<a href="mailto:compliance@rioenergy.com.br">compliance@rioenergy.com.br</a>
<b>Website:</b>	<a href="https://canalconfidencial.com.br/rioenergy/">canalconfidencial.com.br/rioenergy/</a>
<b>Phone</b>	0800 591 0516
<b>Workplace:</b>	Where we publish reinforcements of the guidelines and other related matters.

**We emphasize that our Reporting Channel is operated according to the guidelines established in our Code of Conduct.**

## Conflicts of Interest

GRI 2-15

Through our **Conflict-of-Interest Policy**, we act to prevent and mitigate possible situations in which our employees and service providers need to choose between the requirements of their role in the organization and their personal or professional interests or responsibilities.

Thus, with each new hire, we request that the people **selected** for our job positions answer a **questionnaire on this topic**. This same form must be updated by all persons included in Rio Energy's workforce annually. The same care is intended for outsourced companies that work with us, through our **Third-Party Compliance Questionnaire**, applied in our Integrity Due Diligence process.

In addition to monitoring through the completion of the **Conflict-of-Interest Questionnaire** by employees, our **Code of Ethical Conduct** provides that situations of conflicts involving employees or third parties must be reported to our compliance area and the Board of Directors, through the **Reporting Channel**.



## Socio-Environmental Programs

Based on the **impact assessments carried** out for each operation within the scope of environmental licensing and surveys with employees, communities and groups representing the municipalities where we operate, we have prepared several **Social and Environmental Programs** to mitigate negative impacts and enhance positive impacts of our projects that are in the implementation or operation phases.

Understanding **licensing as an important socio-environmental management tool**, our team works directly to integrate the mitigation, compensation and monitoring programs of the impacts identified in our studies. Thus, the Environmental Education Program, the Social Communication Plan, and the maintenance of the Project Monitoring Committee, are fundamental tools for management and engagement in the communities where we operate.

Another very important theme is the **use of local labor** and, therefore, we invest heavily in **training programs** through **vocational courses and specific training**. For this issue, Rio Energy works directly with its value chain, in order to promote the hiring of local labor, and reinforces this direction in contracts with large suppliers.

Another point that deserves to be highlighted is **biodiversity**. To address this issue in the regions where we operate, we developed a **Flora Conservation and Forest Replacement Program**, through the **construction of our own nurseries** that close the entire cycle, which begins with the identification of the matrices, seed collections, seedling preparation, selection of areas, planting of seedlings and maintenance.

With this, we **work in partnership with local communities**, training residents who work directly in the program. Many **environmental education activities with schools** are conducted, in addition to **donations of seedlings** to city halls and other stakeholders.

In addition to compulsory programs and actions, usually associated with environmental licensing, we direct significant efforts to develop and execute **voluntary socio-environmental investments** in order to leave a **positive legacy** in the regions where our socio-environmental projects are inserted. In this context, we have training aimed directly at women, in an attempt to expand opportunities in the regions where we operate.



## Social Investment

GRI 201-4, 203, 413-1

Rio Energy acts in a responsible, fair and transparent manner, adopting a **proactive stance** that goes beyond compliance with legal requirements, which adds value to the business and contributes to the development of communities in the areas covered by its projects. Our activities prioritize building **long-term partnerships** with **local communities** and are guided by **respect for Human Rights, cultural and ethnic diversity**. In addition, we understand that it is our responsibility to invest in improving the quality of life and the development of people directly impacted by our activities.

Therefore, our **Social Investment Policy** aims to establish mechanisms so that the social investments made by Rio Energy can achieve their purposes of contributing to **sustainable local development** and promoting improvements in the communities' quality of life.

Our management is **socially responsible** and corresponds to the adoption of measures aimed at preventing, mitigating, remedying or enhancing the social impacts of its operations on local communities. Efficiency in the management of social investments, with our own resources, partners' or tax incentives, and the effectiveness of projects and actions developed with these resources are **incorporated** as part of our **business goals**, in order to ensure that they are converted into improvements for society.

As an investor and in the role of co-responsible for local development, Rio Energy proposes to build a **positive agenda** for our performance, fostering dialogue with other **agents, public, private or civil bodies, promoting actions and building partnerships** aimed at serving the communities' interests.

Our **work with communities** and other agents is guided by a **clear and transparent stance** with regard to our objectives and commitments, always seeking to stimulate **social dialogue**, ensure the legitimacy of actions and projects, and **respect cultural differences**.

In this context, we started an assessment of the territory through **Stakeholder Mapping**, identifying groups of people, organizations and public authorities that have some relationship with the company's activity. Subsequently, in order to be assertive and to use resources efficiently, we chose to carry out **Participatory Diagnostics**, through the **active listening** methodology, to plan and develop projects that meet the real needs of the regions, always dialoguing with city halls, community leaders and residents of neighboring communities.



From there, we prepare a **social investment plan** for each business unit, whose proposal is validated with stakeholders to ensure that we will meet the **needs of each location**.

We focus on promoting projects aimed at socio-environmental sustainability, heating the local economy, encouraging the development and dissemination of socio-environmental technologies, actions and projects for education and local training. We also believe in the **importance of social responsibility actions** that bring benefits to the population and, to this end, we practice sponsorships and donations aimed at cultural and social activities that are aligned with our values.

All actions of donations and sponsorships are approved by the Executive Board after manifestation from our compliance area, observing, when applicable, the **criteria and procedures** established in the **Social Investment Policy**. Institutions applying to receive our socio-environmental investments undergo a **process of verifying their suitability and reputation**, according to guidelines and criteria stipulated in their own internal document.

In addition to the Social Investment Plans implemented through the use of BNDES' social sub-credit, we, at Rio Energy, **continue to work** with the communities in the areas of influence of our assets through unfunded resources, on a **voluntary and participatory basis**.





## Social Investment Projects

We share the **initiatives developed** in 2022, with the communities in the areas of influence of the **Caetité Phase 2 Wind Farm Complex, Brejinhos Wind Farm Complex**, under implementation, and the **Serra da Babilônia Wind Farm Complex**, in operation.



# Caetité Wind Farm Complex

## Economical Agricultural Beds

<b>Purpose</b>	Train small rural producers in techniques that aim at lower water consumption and the non-use of pesticides.
<b>Audience</b>	83 families
<b>Location</b>	Caetité and Brejinhos das Ametistas
<b>2022 Results</b>	83 agricultural beds installed

## Economical agricultural beds in kindergartens and schools

<b>Purpose</b>	Train students and teachers in schools and daycare centers in techniques that aim at lower water consumption, non-use of pesticides and healthy eating.
<b>Audience</b>	Students and teachers
<b>Location</b>	Brejinhos das Ametistas
<b>2022 Results</b>	3 school agricultural beds installed

## Revitalization of Passagem da Pedra ("Stone's Passage")

<b>Purpose</b>	Revitalize the Stone Passage including planting, cleaning, signaling and environmental education actions.
<b>Audience</b>	Population of nearby communities and Caetité town, users of Passagem da Pedra
<b>Location</b>	Caetité – Passagem da Pedra Dam
<b>2022 Results</b>	Cleaning the surrounding areas, planting native seedlings and raising awareness about the conservation of water resources.

## Ventos de Mudanças ("Winds of Change")

<b>Purpose</b>	Support the training of students with thematic lectures and technical visits to the Caetité Wind Farms.
<b>Audience</b>	189 students of CETEP's Environment technical course
<b>Location</b>	Caetité
<b>2022 Results</b>	Support in the process of training students.



## Caetité Wind Farm Complex

### Coopericli Organic Garden Renovation

<b>Purpose</b>	Contribute to the production of organic vegetables through the management of the members themselves. The reform aims to increase production, improve the quality of work of cooperative members and their training in seed management, planting and harvesting.
<b>Audience</b>	30 cooperative members
<b>Location</b>	Caetité
<b>2022 Results</b>	Acquisition of materials and completion of the garden works.

### Implementation of the Aqualuz System

<b>Purpose</b>	Implement the AQUALUZ System (SDW) to ensure quality water to the benefited families.
<b>Audience</b>	20 families
<b>Location</b>	Families from the communities of Lagoa Félix Pereira, Cabeça de Vargem and Cuba, with changes in habits and absence of waterborne diseases.
<b>2022 Results</b>	Support in the process of training students.

### Cursos de capacitação de mão de obra local realizados em 2022

Administrative Assistant	
Workload	160h
Registered	25
Graduated	17
Achievement	68%

Residential Low Voltage Installer Electrician	
Workload	240h
Registered	72
Graduated	44
Achievement	61%

Bricklayer	
Workload	80h
Registered	23
Graduated	09
Achievement	39%

Manicure and Pedicure Techniques	
Workload	60h
Registered	25
Graduated	25
Achievement	100%

## Serra da Babilônia Wind Complex



### Strengthening Living Conditions ("Fortalecimento das Condições de Vida")

<b>Purpose</b>	Strengthen the management of the Quilombola community's association of residents with the rescue and appreciation of the human, social, historical, geological, cultural, archaeological and spiritual capital of the communities.
<b>Audience</b>	Gruta dos Brejões Village
<b>Location</b>	Communities of Gruta dos Brejões and Mulungu da Gruta (Morro do Chapéu)
<b>2022 Results</b>	<ul style="list-style-type: none"> <li>• Rustic pavement of the streets at the community's entrance;</li> <li>• Complete renovation of the local municipal school;</li> <li>• Increased community food security through family farming and community-based tourism.</li> </ul>

### Support for Family Farming Community Kitchen

<b>Purpose</b>	Promote the positive legacy through the implementation of improvements in local structures, aiming at strengthening community, associativism and knowledge generation.
<b>Audience</b>	18 women from the Women's Association of Tábuá
<b>Location</b>	Tábuá Village (Várzea Nova)
<b>2022 Results</b>	<ul style="list-style-type: none"> <li>• Involvement of associated women in the kitchen renovation project;</li> <li>• Technical Assistance in confectionery and business management;</li> <li>• Completion of the renovations of the internal part of the Kitchen;</li> <li>• Supply of equipment for the operation of the Kitchen.</li> </ul>

### Afro Crafts Course

<b>Purpose</b>	Encourage entrepreneurial work, increase family income and strengthen community associations.
<b>Audience</b>	20 Quilombola seamstresses
<b>Location</b>	Communities of Gruta dos Brejões and Mulungu da Gruta (Morro do Chapéu)
<b>2022 Results</b>	<ul style="list-style-type: none"> <li>• 120 hours of handicraft course;</li> <li>• Valuing the identity of the community through handicrafts;</li> <li>• Promotion of the recovery of the Quilombola culture in the community.</li> </ul>



## Serra da Babilônia Wind Complex

### Support for Family Farming and Strengthening the Dairy Production Chain

<b>Purpose</b>	Promote and encourage family farming and cooperativism with the development of the milk production chain to generate local income.
<b>Audience</b>	59 rural producers
<b>Location</b>	Communities of São Bento and Várzea de Fora (Ourolândia)
<b>2022 Results</b>	<ul style="list-style-type: none"> <li>• 86% of satisfied producers;</li> <li>• Income increases for 52% of producers;</li> <li>• Obtaining sponsorships for the acquisition of the irrigation system and inputs for plantations and animal husbandry;</li> <li>• Support for the acquisition of financing from banks by producers;</li> <li>• Entering into a partnership with a milk collection company;</li> <li>• Strengthening local family production;</li> <li>• Increase in production capacity and variety of products in family production;</li> <li>• 6 collective training activities carried out;</li> <li>• Preparation of a booklet on animal handling;</li> <li>• Fostering the autonomy of community formation on various production techniques through the model units;</li> <li>• Strengthening associativism;</li> <li>• Support in the regularization of the community cooperative;</li> <li>• Formation of partnership with an entity that formulates and executes public policies.</li> </ul>

### Solid Waste Management System Qualification

<b>Purpose</b>	Support, train and restructure the Association of Waste Pickers and Artisans of Ourolândia to increase income generation.
<b>Audience</b>	17 associated waste pickers
<b>Local</b>	Municipality of Ourolândia
<b>2022 Results</b>	<ul style="list-style-type: none"> <li>• Increase in the average income obtained by each waste picker from R\$260.00 to R\$1,528.00 (variable according to the quantity and price of the materials collected);</li> <li>• 82% of waste pickers are persisting in the project;</li> <li>• Acquisition of a truck for the Association;</li> <li>• Engagement of the population of the municipality for the segregation of materials for selective collection;</li> <li>• Improvement of the municipal solid waste management structure, reducing the amount of waste sent to landfill;</li> <li>• Strengthening associations and socio-productive inclusion of waste pickers;</li> <li>• Formation of partnerships with public and private institutions;</li> <li>• Strengthening coordinated regional activities through the expansion of selective collection to other municipalities.</li> </ul>

# Environmental Management

GRI 3-3, 413-2

To meet Rio Energy's **environmental and social responsibility commitments**, we rely on our **Corporate Environment and Social Responsibility Policy**, establishing **eight guidelines** with the objective of making our activities compatible with the **prevention, mitigation** or **compensation** of **impacts on the environment and society**, through the use of management procedures in accordance with legal requirements and in line with international best practices.

This document applies to all employees of the group and to contractors acting on its behalf, establishing the **principles of environmental and social Responsibility** applied to Rio Energy, its affiliates, subsidiaries and any companies belonging to the same economic group.

In order to manage the environmental issue in our projects, we developed the **Environmental and Social Management System (ESMS)**, which was designed to integrate environmental and social issues in all phases of the projects.

This Management System considers not only the broad Brazilian legal and regulatory framework, with regard to licensing processes with agencies and other intervening bodies, but also the need to ensure compliance with **IFC Performance Standards**.

To this end, we carried out an **integrated analysis** of the environmental conditions of the licenses of our enterprises; of the mitigation, monitoring, and compensatory programs designed to address the risks and impacts mapped, and, finally, of the possible gaps identified regarding the IFC standards.

In this context, the **analysis of project risks and impacts** is a fundamental step to address environmental, social, labor and community issues. Thus, it has been possible to develop the most appropriate **strategies** to avoid, mitigate, monitor or compensate for these risks and impacts mapped during the evaluation of the project components.



In addition, it is important to highlight that these indicators can be changed over time and, mainly, have specificities associated with the different phases of the project. Therefore, there is a need to update the project's risk and impact assessment, every cycle of one year (after the beginning of the implementation phase) or at least three months before its completion. In this process, the ESMS is reviewed and the evaluation is redone in order to contemplate the mappings identified in the operational phase.

Therefore, socio-environmental management plans and programs are grouped into three groups and focus on an action and procedures plan, which will be further detailed below.

## Socio-Environmental Management Plans and Programs

### Group 1

#### Socio-environmental Programs related to Environmental Licensing - PBA

Composed of social and environmental programs resulting from the assessment of environmental impacts identified by the Environmental and Social Impact Assessment (ESIA). Despite being activities related to environmental licensing, they are directly related to the IFC Performance Standards.

### Group 2

#### Preventive and Corrective Action Verification Plan

Corresponds to the verification routine through audits, which give rise to the Action Plans.

### Group 3

#### Action Plan - IFC Performance Standards

It corresponds to the Environmental and Social Action Plan (ESAP), the result of Gap Analysis for IFC performance standards.

In order to ensure the performance verification of environmental, social and OHS aspects, specific indicators are used.

#### The monitoring and verification of the requirements provided for in the SGAS occur through:

- Conducting internal audits, guided by a specific work procedure. After identifying non-conformities and major gaps, an Action Plan is established;
- Monitoring of Performance Indicators and of environmental, social and OHS aspects;
- Monitoring of results and Socio-environmental Programs Indicators;
- To ensure the registration and monitoring of the results of the verification carried out in the enterprise, a digital Environmental Management System is used that concentrates all the information of the SGAS and makes it available in online tools.



## Biodiversity

GRI 304

Confirming our commitment to meeting international performance standards, Rio Energy performs, through an **independent consultancy**, the gap analysis in relation to **Performance Standards 6**, referring to **Biodiversity Conservation** and **Sustainable Management of Living Natural Resources**, in which the verification of natural, modified and/or critical habitat is carried out.

For projects **located** in **critical habitat**, an **Action Plan** is developed in order to provide, in the long term, a net gain in biodiversity for the respective project. Of the projects evaluated so far, two are in critical habitat and have a specific **Biodiversity Action Plan** in place: Serra da Babilônia Phase 3 Wind Complex, Caetité Phase 2 Wind Complex and Brejinhos Wind Complex.

For the recovery of the affected areas during the implementation of our projects, actions are implemented for their full recovery, contributing to the improvement of environmental quality. Our Forest Replacement Programs aim to compensate for the impacts resulting from vegetation suppression, reforesting whenever possible areas equivalent to those used for the implementation of the projects.

For this, we have as a **strategy the reforestation** of areas between fragments of vegetation, forming or strengthening **ecological corridors**, in order to guarantee the genetic exchanges of flora species and wildlife circulation. Currently, we have a nursery of **native seedlings of the Caatinga** located in the community of São Bento, municipality of Ourorândia (BA), near the **Serra da Babilônia Wind Complex**.

The nursery has a production capacity of about **50,000 seedlings per year** and employs more than a dozen residents of local communities. From 2017 to 2022, we **reforested more than 250 hectares of Caatinga**, involving plant enrichment and no-till farming activities, using **53 different native species**.

In addition, we executed the **Fauna Monitoring Program**, which aims to qualitatively monitor the diversity of animals in the enterprise's area of influence throughout its operation. In the projects in operation, campaigns are carried out to monitor the carcasses of birds or flying mammals that may collide with the structures of the wind turbines.



## Biodiversity Indicators

### Itarema

Wildlife carcasses found	<b>17</b>
Records of critically endangered species	<b>2</b>
Records of endangered species	<b>0</b>
Vulnerable species records	<b>3</b>
Near Threatened Species records	<b>2</b>
Species of Least Concern Records	<b>0</b>

### Caetité

Wildlife carcasses found	<b>11</b>
Vulnerable species records	<b>6</b>
Near Threatened Species records	<b>4</b>

### Serra da Babilônia

Wildlife carcasses found	<b>14</b>
Records of critically endangered species	<b>1</b>
Records of endangered species	<b>4</b>
Vulnerable species records	<b>4</b>
Near Threatened Species records	<b>3</b>
Species of Least Concern Records	<b>53</b>

### Caetité Phase 2 Wind Complex and Brejinhos Wind Complex

Hectares of habitats converted by vegetation suppression	<b>192,59 ha</b>
Chased animals mapped	<b>720</b>
Animals rescued during suppression processes	<b>789</b>
Wildlife carcasses found	<b>0</b>
Records of critically endangered species	<b>0</b>
Records of endangered species	<b>2</b>
Vulnerable species records	<b>2</b>
Near Threatened Species records	<b>8</b>
Species of Least Concern records	<b>474</b>

## Atmospheric Emissions

GRI 305

We carry out a strict **Control of Atmospheric Emissions**, which consists of monitoring the volume of emissions made and avoided by the generation of renewable electricity. Preventive actions to control and monitor the emission of pollutants on the service fronts were carried out by **monitoring black smoke** using the **Ringelmann Scale** in diesel-powered vehicles, machines and equipment. The operation of vehicles with **gaseous emissions above regulated standards is not allowed**.

For the **greenhouse gas emissions carried out**, we took into account **kilometers traveled** by vehicles such as cars, planes and trucks to move people and materials, **tons of steel used**, among other parameters, **in order to generate** an annual greenhouse gas inventory for the company. Such control takes into account the emissions of all operating plants and the office in Rio de Janeiro.

In addition, we monitor the emission of greenhouse gases avoided from the **contribution of renewable electricity** to the national GRID. Considering the average emission factor of the Brazilian network provided by the Ministry of Science, Technology and Innovation, it is possible to determine the amount of gases avoided by the company's renewable energy generation. For 2022, the **average emission** factor was **0.3406 tons of CO<sub>2</sub> per MWh**.

Considering that the **total energy generated** in the year by all parks was **2,355,691.00 MWh**, it is observed that the **total emission avoided** by the company in the year was

### Total emissions in 2022

Scope 1 **2.418,81 t CO<sub>2</sub>e**

Scope 2 **13,84 tCO<sub>2</sub>e**

Scope 3 **13.004,58 tCO<sub>2</sub>e**

The monitoring of greenhouse gas emissions uses the parameters of the **GHG Protocol** and considers all **Kyoto GHG emissions** (CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, SF<sub>6</sub>, HFCs and PFCs). We also emphasize that Rio Energy **does not emit CO<sub>2</sub> of biogenic origin**.

In addition, in 2022, we promoted a **training with all our employees on GHG emissions**, carried out an awareness campaign by posting banners about the **importance of saving energy and water** in all our units and structured a **Reforestation Plan** with the objective of generating **carbon credits**.

Our emissions are more concentrated in Scope 3, Scope 1 and Scope 2, respectively, and among these **Scope 1 emissions, 0.32%** refer to **NOX**, and for **Scope 3 emissions, 3.20%** correspond to **NOX**.

### Total emissions in 2022:

NOX **410,63 tCO<sub>2</sub>e**

## Water and Effluents

GRI 303

The **Effluent Management Program** of the projects under implementation and operation aims at the **treatment** of all **effluents generated** in the operations. In the projects under implementation, the effluents are collected and sent for treatment in **Sewage Treatment Plants** (*ETE - Estações de Tratamento de Esgoto*). In the projects in operation, the effluents are treated by **STPs implemented** within the power **substation area**, being analyzed at their entrance and exit.

# 7,106 tons

Treated liquid effluents (CEC, ITA and SdB)

The **drinking water** used for human consumption in the enterprise goes through **quality analysis processes** in which the supplier companies need to present **reports of water potability**, concession and the location of their sources.

We also emphasize that all **water used** during the **wetting activities of the access roads comes from wells granted**, from **rainwater collection systems** or from the **reuse** of construction processes, such as the washing of concrete mixer trucks.

We also executed the **Spring Monitoring Program** to **ensure** the **water quality standards of springs** and other water resources during the projects' implementation and operation phases. In **Caetité**, the program has been carried out, **since 2014**, in the operational project and, since 2021, in the expansion project, called **Caetité Phase 2 Wind Complex and Brejinhos Wind Complex**. The monitoring points of the **Effluent Management Program** are selected in the project implementation phase, in adjacent areas and likely to receive some impact during the implementation of accesses and platforms. Its **monitoring** is carried **out visually** and with the **collection of water** for laboratory analysis.



During the implementation of the projects, the exposed soil can be carried to drainage areas, causing siltation of springs and streams, so it is of **fundamental importance** to identify **points with erosive processes for their control**. In addition, the drainage system and soil stabilization activities carried out by the projects' **Degraded Areas Recovery Program** play an extremely important role in **maintaining water quality**, preventing rainwater from transporting sediments to the springs.



## Solid Waste

GRI 306

The **Solid Waste Management Program** aims to manage the entire **waste generation** process in the project implementation and operation phase. These wastes are **separated by classes** and packed in **Waste Centers** until their final disposal. This process is **essential** to **avoid environmental impacts** on **soil and water**. Also, indirectly, on the **health of humans and animals** subjected to a possible contamination of natural resources in the areas of influence. The **final disposal** is carried out by **suppliers previously registered** in our database so that we can evaluate and **monitor their compliance** with the current environmental legislation that regulates the activities of waste collection and final disposal.

It should be noted that some of our projects in operation have **composting plants** for the treatment of **organic waste** and that the processed waste is used for planting vegetables. Also, in order to reduce the amount of solid waste to be sent to landfills, some **recyclable waste** not reused in the works, mainly **wood, paper and plastic**, is destined for **recycling cooperatives**. As a conduct, Rio Energy seeks to **reinforce with our teams** the need to **reduce the waste generation** and send those generated for **recycling or donation**. This point is brought up constantly in our Daily Safety Dialogues, among other moments.

The main type of waste generated by the operational projects is **hazardous waste**, resulting from the corrective maintenance activities of the equipment, consisting mainly of **tow, filters, packaging and oils**. Hazardous waste is sent to co-processing and Class 1 landfills, while waste oils are sent to refining.



## Solid Waste Indicators

### Caetité Phase 2 Wind Complex and Brejinhos Wind Complex

Waste sent for recycling (paper, cardboard, metal and plastic)	<b>11,9 t</b>
Wood waste donated for reuse in family farming via the Pirajá Community's Association of Rural Workers	<b>3,16 t</b>
Wood waste donated for community reuse in family farming	<b>14,68 t</b>
Civil construction waste sent for recycling	<b>231,19 t</b>
Civil construction waste sent to landfill	<b>14,39 t</b>
Non-recyclable waste sent to landfill	<b>10,66 t</b>
Non-recyclable waste sent for incineration	<b>3,73 t</b>
Organic waste to landfill	<b>0,41 t</b>
Organic waste for composting	<b>0,05 t</b>

### Caetité Wind Farm Complex

Waste sent for recycling (paper, plastic, glass, metal) via Caetité Selective Collection Cooperative (Coopercicli)	<b>1,6 t</b>
Hazardous waste destined for Class I Landfill	<b>1,7 t</b>
Non-recyclable waste sent to landfill	<b>0,16 t</b>
Organic waste for composting	<b>0,23 t</b>

### Serra da Babilônia Wind Complex - Phase 1

Waste sent for recycling (paper, cardboard and plastic) via the Ourulândia Association of Recyclable Waste Pickers and Artisans	<b>0,34 t</b>
Hazardous waste destined for de-characterization (fluorescent lamps)	<b>0,01 t</b>
Hazardous waste destined for Class I Landfill	<b>1 t</b>

### Itarema Wind Complex

Waste oil intended for re-refining	<b>12,33 t</b>
Waste sent for recycling (paper, cardboard, metal and plastic)	<b>4,7 t</b>
Batteries destined for reverse logistics for recycling	<b>3,0 t</b>
Hazardous waste destined for Class I Landfill	<b>25 t</b>
Non-recyclable waste sent to landfill	<b>0,5 t</b>

### Serra da Babilônia Wind Complex - Phase 3

Waste oil intended for re-refining	<b>1,35 t</b>
Waste sent for recycling (paper, cardboard and plastic) via the Ourulândia Association of Recyclable Waste Pickers and Artisans	<b>0,57 t</b>
Hazardous waste destined for Class I Landfill	<b>3,5 t</b>
Non-recyclable waste sent to landfill	<b>0,525 t</b>

# Economic Aspects

GRI 3-3, 201-1

Aiming at the importance of maintaining the integrity of our accounting records and information, Rio Energy makes every effort to establish monitoring processes for the maintenance of accurate financial books and records. In addition, we have a system of internal controls in accordance with applicable laws and accounting standards, generating financial statements with complete transactions, with accuracy and reliability. We do not condone any distorted record to hide, disguise or alter the company's actual financial position.

We consider it important to report our information on transmission and distribution efficiency, which shows the technical losses of energy produced, including unauthorized connections. Losses can increase costs for consumers, increase the intensity of emissions, and provide an indication that illegal connections exist. In this sense, the publication of this Sustainability Report, year by year, allows stakeholders in our operations to visualize the variation in energy losses and identify improvements that can be adopted.

**Our fiscal year comprises the period from January 1 to December 31 of each year, when our legally provided financial statements are prepared, and independently audited by institutions duly registered with the CVM.**

## Economic Values in 2022

**R\$ 594 million**

Direct economic value generated  
(EVG&D)

**R\$ 109 million**

Distributed economic value  
(Operational Costs)

**R\$ 311 million**

Distributed economic value  
(Payments to capital providers)

**R\$ 34 million**

Distributed economic value  
(tributes to the Federal Union - IRPJ and CSLL)

**R\$ 139 million**

Retained economic value  
(“value generated” minus “distributed value”)

## Energy losses in relation to total energy generated in 2022

**2%** Total reduction of energy losses

**1,12%** Reduction of energy losses in Caetité

**1,93%** Reduction of energy losses in Itarema

**2,29%** Reduction of energy losses in Serra da Babilônia

# 2030 ESG Commitments



## Climate Change

In view of the **climate urgency** that is imperatively imposed on society, we at Rio Energy are acting with **socio-environmental and corporate responsibility**, internalizing this issue within our business model. We emphasize that, from the update of our **materiality matrix**, the climate issue deserved special attention.

With this, we are committed to seeking solutions that **reduce our emissions**, creating a **culture within the company on the relevance of the subject** and working with other companies in the sector, in search of partnerships, not only aiming to develop solutions, but also seeking to contribute to the discussions necessary to regulate the matter with the sector.





During the 21st Conference of the Parties (COP21) by the United Nations Framework Convention on Climate Change, the Paris Agreement included as a goal the commitment to contain the increase in the average temperature of Earth below 2°C, regarding the pre-industrial level, with all efforts aimed at limiting it to 1.5°C, as well as achieving emission neutrality from 2050 to 2100. In order to achieve the established goals, it will be necessary to change patterns and modes of consumption, in addition to increasing the use of renewable energies to ensure better energy efficiency.

Although Brazil's GHG emissions are more strongly related to changes in land use and agriculture, there are still opportunities for the energy sector to contribute to their reduction.

Therefore, even though Rio Energy is a company with a unique and exclusive role in the development, implementation and operation of renewable energy projects, we believe it is necessary to face many challenges ranging from reducing our Scope 1 (associated with vegetation suppression) and Scope 3 emissions (with a strong performance along the value chain) to the diversification of projects and forms of action, aiming at the development and use of new solar and wind energy storage technologies.

We have already monitored our Scope 1, 2 and 3 emissions through the Rio Energy GHG Inventory since 2018, prepared the **Climate Change Policy** and recently carried out a **Physical Risk Assessment** for our assets in operation.

In the period covered by this report, our largest Scope 1 emissions were associated with vegetation suppression. For this reason, we are structuring, for the year 2024, a goal for a commitment to zero deforestation over time.

In addition, we are addressing the topic of physical risk assessment in order to ensure greater resilience to climate change for our assets, to verify aspects related to rising temperatures, water scarcity and extreme weather events.



## I-RECs

In addition to the production and commercialization of clean energy, Rio Energy also adopts in its business relations the commercialization of I-RECs. **I-RECSERVICE** is a global energy **environmental attribute tracking** system designed to facilitate reliable carbon accounting, for Scope 2, compatible with several **international carbon accounting standards**. I-REC is a certificate equivalent to **1 MWh of energy generated** and allows all electricity users to make a conscious and evidence-based choice for renewable energy, in any country in the world.

Rio Energy adhered to the **I-REC Code**, undergoing a documentary audit by the Brazilian issuer, **Instituto Totum** and, as a result, was allowed to transfer I-RECS. Currently, the **Caetité Complex** is able to issue **renewable energy certificates** for commercialization. The company respects the rules and criteria for the tracking and marketing of reliable securities, in line with global goals to **reduce CO<sub>2</sub> emissions** and the transition to a **low-carbon economy**. In practice, it reinforces Rio Energy's **mission** to contribute to a **cleaner global energy matrix**.

The sale of energy is the company's main source of revenue and the I-RECs strategically complement the group's operation. It is worth mentioning the **increased market interest in** this type of certificate, considered one of the main resources for the **decarbonization** of the electricity consumed. The amounts collected from the sale can be **reinvested**, increasing our ability to develop and implement **socio-environmental projects** associated with our renewable energy generation projects over time.

## UN Global Compact Brazil Network and SDGs

As a manifestation of Rio Energy's commitment, we have become signatories to some of the most important global initiatives related to **ESG practices** and, since 2020, we have been members of the **UN Global Compact Brazil Network** (*Rede Brasil do Pacto Global da ONU*). Following the ten principles, which encompass areas such as Human Rights, labor standards, the environment and anti-corruption, Rio Energy demonstrates its commitment to corporate responsibility.

Our investment and management approach, focused on renewable energy and ethical business practices, reflects an ongoing effort to achieve sustainability, which makes a significant contribution to **SDG 7 - Affordable and Clean Energy** and **SDG 13 - Climate action**.



Currently, the SDGs are embedded within the culture and permeate different Rio Energy's sectors. In order to contribute to meeting certain goals, defined for the priority SDGs for our company, Rio Energy main actions developed in 2022 towards the construction of solutions, are presented below.



**1 NO POVERTY** End poverty in all its forms everywhere

Rio Energy Actions

- 1.1** Local development projects with income generation and food security themes.
- 1.3** Local development projects with sanitation and access to drinking water themes.
- 1.4** Local development projects with sanitation and access to drinking water themes.
- 1.5** Native Species Forest Planting Project; Generation of renewable energy.
- 1.a** Local development projects with income generation themes.
- 1.b** Local development projects, such as Serra da Babilônia Women Network ("Rede Mulheres"), support to the network of artisan Quilombola women.

**2 ZERO HUNGER** End hunger, achieve food security and improved nutrition, and promote sustainable agriculture

Rio Energy Actions

- 2.1** Project of agroecological beds developed in the impacted communities of the Caetité Wind Complex and Support to Family Farming and Strengthening of the Dairy Production Chain developed in the communities impacted by the Serra da Babilônia Wind Complex.
- 2.3**
- 2.4**
- 2.5** São Bento Seedling Nursery Project and execution and forest planting of native species.
- 2.a** Rural Technical Advisory Program for the São Bento Community Association (BA).

**3 GOOD HEALTH AND WELL-BEING** Ensure a healthy life and promote well-being for everyone at all ages

Rio Energy Actions

- 3.2; 3.7;** Health plan for employees and their families; Vaccination campaigns.
- 3.8; 3.b**
- 3.3** Internal health campaigns and health insurance for employees and their families.
- 3.4**
- 3.5** Internal health campaigns.
- 3.6** Occupational safety campaigns; Hazard identification, risk assessment and incident investigation.
- 3.9** Local development project, such as the water treatment system and construction of Household Agroecological Toilets.

**4 QUALITY EDUCATION** Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

Rio Energy Actions

- 4.3** Training and qualification courses for local labor in the areas of influence of the Serra da Babilônia and Caetité Wind Farms; Program to encourage training and courses for employees.
- 4.5**
- 4.4** Training and education programs for employees.
- 4.7** Education Program - Orolândia Youth in Dialogue Network ("Rede de Jovens em Diálogo"), Várzea Nova and Morro do Chapéu (BA).
- 4.a** Reform of the Quilombola community school in Gruta dos Brejões (BA).

**5 GENDER EQUALITY** Achieve gender equality and empower all women and girls

Rio Energy Actions

- 5.1** Training and education programs; Pay equity between men and women.
- 5.2** Social evaluation and audit in service providers; Networks of Territories for Childhood and Healthy Territory.
- 5.5** Presence of women in leadership positions in the company.
- 5.b** Local development projects, such as Rede Mulheres da Serra da Babilônia (BA).

**6 CLEAN WATER AND SANITATION** Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

Rio Energy Actions

- 6.1** Local development project, such as the water treatment system and Várzea de Fora Village Water Supply System (Orolândia).
- 6.2** Local development project, such as the Installation of Household Agroecological Bathrooms - Morro do Chapéu (Gruta dos Brejões and Mulungu da Gruta) and Orolândia (São Bento and Várzea de Fora).
- 6.3** Solid waste management actions and local development project, such as the water treatment system.
- 6.4** Water management and consumption actions in all Rio Energy units.
- 6.6** Spring monitoring projects and forest planting project.
- 6.b** Development project with the theme of sanitation and water treatment.

**7 AFFORDABLE AND CLEAN ENERGY** Ensuring reliable, sustainable, modern and affordable access to energy for all

Rio Energy Actions

- 7.2** Generation of renewable energy and expansion of the generation portfolio, with the construction of new wind and solar parks.
- 7.b** Investments in R&D and innovation projects, such as the digital substation project.



**8 DECENT WORK AND ECONOMIC GROWTH** Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

**Rio Energy Actions**

- 8.1** Local development projects with income generation themes. Support to the Cooperative of recyclable materials and Support to Family Agriculture and Dairy Production Chain Strengthening.
- 8.3** Training courses for local labor and Support for Family Agriculture and Dairy Production Chain Strengthening developed in the impacted communities of the Serra da Babilônia Wind Farm Complex; Execution of the guidelines of the Rio Energy Human Resources Management Plan.
- 8.5** Youth in Dialogue Network Project in the areas of influence of the Serra da Babilônia Wind Complex.
- 8.6** Execution of the guidelines for the Human Resources Management Plan, the Code of Ethics and Conduct, and the Social Responsibility Manual for Suppliers; Social evaluation and audit in service provider companies.
- 8.7** Execution of the guidelines for the Human Resources Management Plan, the Code of Ethics and Conduct, and the Social Responsibility Manual for Suppliers; Social evaluation and audit in service provider companies.
- 8.8** Execution of the guidelines for the Human Resources Management Plan, the Code of Ethics and Conduct, and the Social Responsibility Manual for Suppliers; Social evaluation and audit in service provider companies.

**9 INDUSTRY, INNOVATION AND INFRASTRUCTURE** Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

**Rio Energy Actions**

- 9.1** Generation and transmission of renewable energy.
- 9.2** Investment, infrastructure and services in the community.

**10 REDUCED INEQUALITIES** Reduce inequality within and among countries

**Rio Energy Actions**

- 10.4** Execution of the guidelines for Rio Energy's Human Resources Management Plan.

**11 SUSTAINABLE CITIES AND COMMUNITIES** Make cities and human settlements inclusive, safe, resilient and sustainable

**Rio Energy Actions**

- 11.4** Development of studies and programs for archaeological prospecting, rescue, conservation and archaeological monitoring.
- 11.7** Implementation of a coexistence, sport and leisure area in Povoado da Tábua, located in the municipality of Várzea Nova, consisting of a square and multi-sport court; Implementation of road paving, and renovation and expansion of the Nossa Senhora dos Milagres Municipal School in the Gruta dos Brejões community.

**12 RESPONSIBLE CONSUMPTION AND PRODUCTION** Ensure sustainable production and consumption patterns

**Rio Energy Actions**

- 12.2** Solid Waste Management Program considering the donation of recyclable waste to legal cooperatives.
- 12.4** Solid Waste Management Program considering the donation of recyclable waste to legal cooperatives.
- 12.5** Solid Waste Management Program considering the donation of recyclable waste to legal cooperatives.
- 12.6** Preparation of the GRI Sustainability Report.
- 12.8** Implementation of the Environmental Education Program for the project's communities and employees.

**13 CLIMATE ACTION** Take urgent action to combat climate change and its impacts (\*)

**Rio Energy Actions**

- 13.2** Climate Management Plan and Preparation of the Greenhouse Gas Inventory.
- 13.3** Internal training on GHG and the Carbon Market.

**15 LIFE ON LAND** Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss

**Rio Energy Actions**

- 15.1** Forest Planting Project of native species; follow the guidelines of the Management Plan – Gap Analysis (International Finance Corporation); follow the guidelines for the preparation of a Biodiversity Action Plan.
- 15.2** Forest Planting Project of native species; follow the guidelines of the Management Plan – Gap Analysis (International Finance Corporation); follow the guidelines for the preparation of a Biodiversity Action Plan.
- 15.5** Forest Planting Project of native species; follow the guidelines of the Management Plan – Gap Analysis (International Finance Corporation); follow the guidelines for the preparation of a Biodiversity Action Plan.
- 15.7** Implementation of the Environmental Education Program for the communities and employees of the projects.
- 15.9** Implementation of the Environmental Education Program for the communities and employees of the projects.
- 15.8** Native Species Forest Planting Project and combat against exotic species present in the enterprises.

**16 PEACE, JUSTICE AND STRONG INSTITUTIONS** Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

**Rio Energy Actions**

- 16.5** Execution of the guidelines of the Code of Ethical Conduct and the Anti-Corruption Policy.
- 16.6** Definition of the Governance Structure; Execution of the Corporate Communication Protocol; Internal Management Audit; Execution of the Risk Management Policy.
- 16.7** Definition of the Governance Structure; Execution of the Corporate Communication Protocol; Internal Management Audit; Execution of the Risk Management Policy.
- 16.b** Execution of Policies, Management Plans and Internal Procedures; Internal and External Management Audits.

**17 PARTNERSHIPS FOR THE GOALS** Strengthen the means of implementation and revitalize the global partnership for sustainable development

**Rio Energy Actions**

- 17.1** Execution of tax procedures that guide the collection.
- 17.6** Participation of national and global entities and forums, such as the UN Global Compact, ABEEÓLICA, among others.
- 17.17** Partnership with Neoergia and CETEP for the development of the Ventos da Mudança Project; Partnership with the municipality of Caetité (BA) for the development of the municipality's Seedling Nursery, Public-private partnership for the Caetité Sustainable Development Symposium.



# GRI Content Summary

**Statement of Use:** Rio Energy Brasil reported the information cited in this GRI content summary for the period from January 1 to December 31, 2022, based on the GRI Standards.

**GRI 1 used: Foundation 2021**

Content	Location	Omitted Requirementx	Reason for Omission	Explanation
<b>GRI 2: General Disclosures</b>				
2-1 Organization details	Pages: <a href="#">06; 20</a>	No		
2-2 Entities included in the organization's sustainability report	Pages: <a href="#">03</a>	No		
2-3 Reporting period, frequency and point of contact	Pages: <a href="#">03</a>	No		Report published in December 2022 at the <a href="#">link</a> .
2-4 Restatements of Information	Pages: <b>Not included</b>	No		
2-5 External check	Pages: <b>Not included</b>	No		
2-6 Activities, value chain and other business relationships	Pages: <a href="#">06</a>	c. other business relationships	Not applicable	Rio Energy does not have a deliverable aimed at describing its value chain.
2-7 Employees	Pages: <a href="#">27</a>	e. Fluctuations in the number of employees	Not applicable	Rio Energy did not prepare a Sustainability Report for 2021.
2-8 Workers who are not employed	Pages: <a href="#">27</a>	c. Fluctuations in the number of workers who are not employed	Not applicable	Rio Energy did not prepare a Sustainability Report for 2021
2-9 Governance structure and its composition	Pages: <a href="#">20</a>	No		
2-10 Appointment and selection to the highest governance body	Pages: <a href="#">20</a>	No		

Content	Location	Omitted Requirement	Reason for Omission	Explanation
<b>GRI 2: General Disclosures</b>				
2-13 Delegation of responsibility for impact management.	Pages: <a href="#">20</a>	No		
2-14 Role played by the highest governance body in Sustainability Reporting	Pages: <a href="#">20</a>	No		
2-15 Conflicts of interest	Pages: <a href="#">42</a>	b. Report whether conflicts of interest are disclosed to stakeholders	Confidentiality Restriction	Conflicts of interest are not publicly disclosed as they include personal data that should be treated confidentially.
2-16 Communication of Critical Concerns	Pages: <a href="#">22</a>	No		
2-17 Collective knowledge of the highest governance body	Pages: <a href="#">22</a>	No		
2-18 Performance evaluation of the highest governance body	Pages: <a href="#">22</a>	No		
2-19 Compensation Policies	Pages: <a href="#">20</a>	No		
2-20 Process for determining compensation	Pages: <a href="#">27</a>	No		
2-21 Proportion of total annual compensation	Pages: <b>Not included</b>	Content 2-21 Proportion of total annual compensation	Confidentiality Restriction	Rio Energy considers this to be sensitive information, needed to be treated with confidentiality restrictions, preventing the identification and personal exposure of our employees.
2-22 Declaration on Sustainable Development Strategy	Pages: <a href="#">04</a>	No		
2-23 Policy commitments	Pages: <a href="#">22</a>	No		Our Codes of Ethics and Anti-Corruption Policy are also published on our <a href="#">Reporting Channel</a> .
2-24 Incorporation of policy commitments	Pages: <a href="#">22</a>	No		
2-25 Processes for repairing negative impacts	Pages: <a href="#">38</a>	No		
2-26 Mechanisms for counseling and raising concerns	Pages: <a href="#">22</a>	No		

Content	Location	Omitted Requirement	Reason for Omission	Explanation
<b>GRI 2: General Disclosures</b>				
2-27 Compliance with laws and regulations	Pages: <a href="#">22</a>	2-27 Compliance with laws and regulations	Not applicable	During 2022, Rio Energy's projects did not suffer fines, notifications or sanctions.
2-28 Membership in associations	Pages: <a href="#">08</a>	No		
2-29 Approach to stakeholder engagement	Pages: <a href="#">38</a>	No		
2-30 Collective bargaining agreements	Pages: <a href="#">27</a>	No		
<b>GRI 3: Material Topics</b>				
3-1 Process of defining material topics	Pages: <a href="#">17</a>	No		
3-2 List of material topics	Pages: <a href="#">17</a>	b. Report changes in the list of material topics compared to the previous reporting period	Not applicable	Rio Energy did not prepare a Sustainability Report for 2021.
3-3 Management of material topics	Pages: <a href="#">22; 27; 51; 59</a>	No		
<b>GRI 201: Economic Performance</b>				
201-1 Direct economic value generated and distributed	Pages: <a href="#">27; 59</a>	No		
201-2 Financial implications and other risks and opportunities due to climate change	Pages: <a href="#">08</a>	No		
201-3 Obligations of the defined benefit plan and other retirement plans	Pages: <a href="#">27</a>	No		
201-4 Financial support received from the government	Pages: <a href="#">44</a>	No		
<b>GRI 203: Indirect Economic Impacts</b>				
203-1 Infrastructure investments and services supported	Pages: <a href="#">44</a>	No		
203-2 Significant indirect economic impacts	Pages: <a href="#">44</a>	No		
<b>GRI 205: Anti-Corruption</b>				
205-1 Operations assessed for risks related to corruption	Pages: <a href="#">22</a>	No		
205-2 Communication and capacity building on anti-corruption policies and procedures	Pages: <a href="#">22</a>	No		

Content	Location	Omitted Requirement	Reason for Omission	Explanation
<b>GRI 205: Anti-Corruption</b>				
205-3 Confirmed incidents of corruption and actions taken	Pages: <b>22</b>	No		
<b>GRI 206: Anti-competitive Behavior</b>				
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Pages: <b>Not included</b>	No		Rio Energy was not involved in pending or terminated lawsuits regarding unfair competition and violations of antitrust and antitrust laws in 2022.
<b>GRI 303: Water and effluents</b>				
303-1 Interactions with water as a shared resource	Pages: <b>56</b>	No		
303-2 Managing impacts related to water discharge	Pages: <b>56</b>	No		
<b>GRI 304: Biodiversity</b>				
304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Pages: <b>53</b>	No		
304-2 Significant impacts of activities, products and services on biodiversity	Pages: <b>53</b>	No		
304-3 Protected or restored habitats	Pages: <b>53</b>	No		
304-4 Species included on the IUCN Red List and national conservation lists with habitats in areas affected by the organization's operations	Pages: <b>53</b>	No		
<b>GRI 305: Emissions</b>				
305-1 Direct (Scope 1) Greenhouse Gas (GHG) emissions	Pages: <b>55</b>	No		
305-2 Indirect emissions (Scope 2) of Greenhouse Gases (GHG) from the purchase of energy	Pages: <b>55</b>	No		
305-3 Other indirect (Scope 3) Greenhouse Gas (GHG) emissions	Pages: <b>55</b>	No		
305-4 GHG emissions intensity	Pages: <b>55</b>	No		

Content	Location	Omitted Requirement	Reason for Omission	Explanation
<b>GRI 305: Emissions</b>				
305-5 Reduction of GHG emissions	Pages: <a href="#">55</a>	No		
305-6 Emissions of substances that destroy the ozone layer (ODS)	Pages: <a href="#">55</a>	No		
305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Pages: <a href="#">55</a>	No		
<b>GRI 306: Waste</b>				
306-1 Waste generation and significant waste-related impacts	Pages: <a href="#">57</a>	No		
306-2 Management of significant waste-related impacts	Pages: <a href="#">57</a>	No		
306-3 Waste generated	Pages: <a href="#">57</a>	No		
306-4 Waste not destined for final disposal	Pages: <a href="#">57</a>	No		
306-5 Waste destined for final disposal	Pages: <a href="#">57</a>	No		
<b>GRI 308: Supplier Environmental Assessment</b>				
308-1 New suppliers that were screened using environmental criteria	Pages: <a href="#">22</a>	No		
308-2 Negative environmental impacts in the supply chain and actions taken	Pages: <a href="#">22</a>	No		
<b>GRI 403: Occupational Health and Safety</b>				
403-1 Occupational health and safety management system	Pages: <a href="#">33</a>	No		
403-2 Hazard identification, risk assessment and incident investigation	Pages: <a href="#">22</a> ; <a href="#">33</a>	No		
403-3 Occupational health services	Pages: <a href="#">33</a>	No		
403-4 Worker participation, consultation and communication to workers concerning occupational health and safety	Pages: <a href="#">33</a>	No		

Content	Location	Omitted Requirement	Reason for Omission	Explanation
<b>GRI 403: Occupational Health and Safety</b>				
403-5 Training of workers in occupational health and safety	Pages: <a href="#">22</a> ; <a href="#">33</a>	No		
403-6 Promotion of worker health	Pages: <a href="#">27</a>	No		
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Pages: <a href="#">33</a>	No		
403-8 Workers covered by an occupational health and safety management system	Pages: <a href="#">33</a>	No		
403-9 Occupational accidents	Pages: <a href="#">33</a>	No		
403-10 Work-related ill health	Pages: <a href="#">33</a>	No		
<b>GRI 404: Training and Education</b>				
404-1 Average hours of training per year, per employee	Pages: <a href="#">22</a>	No		
404-2 Programs for upgrading employee skills and transition assistance programs	Pages: <a href="#">27</a>	No		
404-3 Percentage of employees receiving regular performance and career development reviews	Pages: <a href="#">27</a>	No		
<b>GRI 407: Freedom of Association and Collective Bargaining</b>				
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Pages: <a href="#">27</a>	No		
<b>GRI 413: Local Communities</b>				
413-1 Operations with engagement, impact assessments and development programs aimed at the local community	Pages: <a href="#">44</a>	No		
413-2 Operations with significant actual and potential negative impacts on local communities	Pages: <a href="#">51</a>	No		

# Credits

## **Rio Energy**

General coordination

## **Integratio Mediação Social e Sustentabilidade LTDA**

Project management, writing, GRI consulting, graphic design and layout

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Revision