

COMMUNICATION ON PROGRESS
QUESTIONNAIRE

GranEnergia Inestimentos S.A.

No. of questions
74/74



R2. What is the time period covered by your Communication on Progress? (MM/YYYY - MM/YYYY)

Please share the date range of the reporting period used for the Communication on Progress option you select.^①

01/2023 a 12/2023



CEO Statement of Continued Support



CEO Statement of Continued Support

To our stakeholders,

I am pleased to confirm that GranEnergia Inestimentos S.A. reaffirms its support of the Ten Principles of the United Nations Global Compact in the areas of Human Rights, Labour, Environment, and Anti-Corruption.

In this annual Communication on Progress, we disclose our continuous efforts to integrate the Ten Principles into our business strategy, culture, and daily operations, and contribute to United Nations goals, particularly the Sustainable Development Goals.

Sincerely yours,

S1. Please complete the following information:

CEO/Highest-level executive name:	Miguel Gradin
CEO/Highest-level executive full title:	NA
Company name:	GranEnergia Inestimentos S.A

S2. Please confirm:

<input type="radio"/>	I am the CEO or highest-level executive.
<input checked="" type="radio"/>	I have received permission to sign on behalf of the CEO or highest-level executive.

S2.1. If applicable, form completed on behalf of the CEO or highest-level executive by:

Nathalia Fuentes

Governance



Policies and Responsibilities



G1. Does the board/highest governance body or most senior executive of the company:

(Select all that apply) ⓘ

<input type="checkbox"/>	Issue an annual statement about the relevance of sustainable development to the company
<input checked="" type="checkbox"/>	Issue an annual statement that addresses impacts on both people and the environment
<input checked="" type="checkbox"/>	Issue an annual statement highlighting a zero tolerance for corruption
<input type="checkbox"/>	Sign off on organizational sustainability targets
<input checked="" type="checkbox"/>	Supervise Environmental, Social, and Governance reporting
<input checked="" type="checkbox"/>	Regularly review potential risks related to the business model
<input type="checkbox"/>	None of the above

G2. Does the company have a publicly stated commitment regarding the following sustainability topics?

(Select one answer per line) ⓘ

	No, this is not a current priority	No, but we plan to within the next two years	Yes, and the commitment is focused on our own operations	Yes, and the commitment includes our own operations and suppliers	Yes, and the commitment includes our own operations and the value chain (e.g., suppliers, consumers, communities, other business relationships)
Human Rights	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Labour Rights/Decent Work	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Environment	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Anti-Corruption	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

G3. Does the company have a code of conduct in place regarding each of the following sustainability topics?

(Select one answer per line)ⁱ

	No, this is not a current priority	No, but we plan to within the next two years	Yes, focused on employees	Yes, focused on employees and suppliers	Yes, focused on our own operations and the value chain (e.g., suppliers, consumers, communities, other business relationships)
Human Rights	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Labour Rights/Decent Work	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

	No, this is not a current priority	No, but we plan to within the next two years	Yes, focused on employees	Yes, focused on employees and suppliers	Yes, focused on our own operations and the value chain (e.g., suppliers, consumers, communities, other business relationships)
Environment	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Anti-Corruption	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

G4. Has the company appointed an individual or group responsible for each of the following sustainability topics?

(Select one answer per line)ⁱ

	No one is specifically responsible for this topic	Yes, with limited influence on outcomes (e.g., limited access to internal information, limited decision-making authority)	Yes, with moderate influence on outcomes (e.g., has access to relevant information, reports to senior manager)	Yes, with direct influence of some outcomes (e.g., has access to relevant information, includes one or more senior manager with decision making rights)	Yes, with direct influence at the highest levels of the company (e.g., has access to relevant information, includes most senior members of company)
Human Rights	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Labour Rights/Decent Work	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Environment	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Anti-Corruption	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

G5. Does the company have a formal structure(s) (such as a cross-functional committee) to address each of the following sustainability topics?
(Select one answer per line)ⁱ

	No formal structure	Yes, with limited influence on outcomes (e.g., limited access to internal information necessary to understand risks, poor representation from relevant departments or functions)	Yes, with moderate influence on outcomes (e.g., includes representatives of some functions, departments, or business units most relevant for addressing the risks concerned, has access to relevant information, reports to senior manager)	Yes, with direct influence on some outcomes (e.g., includes representatives of functions, departments, or business units most relevant for addressing the risks concerned, has access to relevant information, involves one or more members of senior management)	Yes, with direct influence at the highest level of the company (e.g., full access to relevant information, involves members at highest level of the company)
Human Rights	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Labour Rights/Decent Work	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Environment	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Anti-Corruption	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

Prevention



G6. Does the company have a process(es) to assess risk?
(Select one answer per line)ⁱ

	No, this is not a current priority	No, but we are planning to develop on within the next two years	Yes, related to our own operations	Yes, related to our own operations and suppliers	Yes, related to our own operations and the value chain (e.g., suppliers, consumers, communities, other business relationships)
Human rights risks	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Labour rights risks	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Environmental risks	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Corruption risks	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

G6.1. During the assessment of risk, has the company identified suppliers and/or other business relationships where the risk related to human rights, labour, environment and/or anti-corruption may be particularly severe?

(Select one answer per line)ⁱ

	No	Yes
Human rights risks	<input checked="" type="radio"/>	<input type="radio"/>
Labour rights risks	<input checked="" type="radio"/>	<input type="radio"/>
Environmental risks	<input checked="" type="radio"/>	<input type="radio"/>
Corruption risks	<input type="radio"/>	<input checked="" type="radio"/>

G7. Does the company have a due diligence process through which it identifies, prevents, mitigates, and accounts for actual and potential negative impacts on sustainability topics?

(Select one answer per line)ⁱ

	No, this is not a current priority	No, but we plan to within the next two years	Yes, related to our own operations	Yes, related to our own operations and suppliers	Yes, related to our own operations and the value chain (e.g., suppliers, consumers, communities, other business relationships)
Human rights risks	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Labour rights risks	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Environmental risks	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Corruption risks	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

G7.1. During the due diligence process, has the company identified those suppliers and/or other business relationships where the risk of adverse impacts on human rights, labour, environment and/or anti-corruption may be particularly severe?

(Select one answer per line)ⁱ

	No	Yes
Human rights risks	<input checked="" type="radio"/>	<input type="radio"/>
Labour rights risks	<input checked="" type="radio"/>	<input type="radio"/>
Environmental risks	<input checked="" type="radio"/>	<input type="radio"/>
Corruption risks	<input checked="" type="radio"/>	<input type="radio"/>

Concerns and Grievance Mechanisms



G8. Does the company have a process(es) through which members of the company's workforce can raise concerns about the company's conduct on sustainability topics?

(Select one option)(i)

	No, this is not a current priority	No, but we plan to within two years	Yes, we have an informal process (e.g., through supervisors, others)	Yes, we have a formal process
Human rights risks	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Labour rights risks	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Environmental risks	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Corruption risks	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

G8.1. Please provide additional detail regarding the process(es) the company has through which members of the company's workforce can raise concerns about the company's conduct.

(Select one answer per line)(i)

	No	Yes
Is the process communicated to all employees/workers in local languages?	<input type="radio"/>	<input checked="" type="radio"/>
Is the process available to non-employees (e.g., suppliers, consumers, communities, and other business relationships)?	<input type="radio"/>	<input checked="" type="radio"/>
Is the process confidential (e.g., whistleblowing process)?	<input type="radio"/>	<input checked="" type="radio"/>

	No	Yes
Are there processes in place to avoid retaliation?	<input type="radio"/>	<input checked="" type="radio"/>
Can concerns be raised about suppliers or other business relationships (e.g., clients, partners, etc.)?	<input type="radio"/>	<input checked="" type="radio"/>
Other (Please provide additional information)	<input checked="" type="radio"/>	<input type="radio"/>

Lessons



G9. How does the company capture lessons regarding each of the following sustainability topics?

(Select one answer per line)(i)

	No lessons are regularly captured	Conducts investigation/review of incidents as needed	Conducts investigation/review of incidents and changes organizational policies, processes, and practices accordingly	Conducts investigation/review and leverages learnings to influence both internal and external affairs
Human Rights	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Labour Rights/Decent Work	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Environment	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Anti-Corruption	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

G9A. (Optional) Please provide additional information:

We are an ISO 14001 and ISO 37001 certified company. This means all of our processes undergo rigorous internal and external audits to ensure compliance with international standards. We have implemented comprehensive control mechanisms to monitor and manage our environmental and anti-corruption practices effectively. Additionally, our commitment to continuous improvement drives us to regularly review and update our policies and procedures, integrating lessons learned from our sustainability initiatives. Through these efforts, we strive to maintain high standards and foster a culture of sustainability within our organization.

Executive Pay



G10. Is executive pay linked to performance on one or more of the following sustainability topics?

(Select one answer per line)ⁱ

	No, this is not a current priority	No, but we plan to within the next two years	Yes
Human Rights	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Labour Rights/Decent Work	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Environment	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Anti-Corruption	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

G10A. (Optional) Please provide additional information:

Our company has an Individual Performance Evaluation Program, which is currently under review to include various topics, including human rights, labour rights/decent work, environment, and anti-corruption. This initiative aims to link executive pay to performance on these critical sustainability issues, reinforcing our commitment to integrating sustainable practices into our core business operations.

Board Composition



G11. Please provide details regarding the company's board/highest governance body.

(Select one answer per line, if 'Known', include the value)ⁱ

	Known	Not applicable	Number (Please input answer as a whole number (e.g., 95% = 95))
Total number of board members (#)	<input checked="" type="radio"/>	<input type="radio"/>	<input type="text" value="1"/>
Male (%)	<input checked="" type="radio"/>	<input type="radio"/>	<input type="text" value="100"/>
Female (%)	<input checked="" type="radio"/>	<input type="radio"/>	<input type="text" value="0"/>
Non-binary (%)	<input checked="" type="radio"/>	<input type="radio"/>	<input type="text" value="0"/>
Under 30 years old (%)	<input checked="" type="radio"/>	<input type="radio"/>	<input type="text" value="0"/>

	Known	Not applicable	Number (Please input answer as a whole number (e.g., 95% = 95))
30-50 years old (%)	<input checked="" type="radio"/>	<input type="radio"/>	<input type="text" value="0"/>
Above 50 years old (%)	<input checked="" type="radio"/>	<input type="radio"/>	<input type="text" value="100"/>
From minority or vulnerable groups (%)	<input checked="" type="radio"/>	<input type="radio"/>	<input type="text" value="0"/>
Executive (%)	<input checked="" type="radio"/>	<input type="radio"/>	<input type="text" value="100"/>
Independent (%)	<input type="radio"/>	<input checked="" type="radio"/>	<input type="text"/>

Data Assurance



G12. Do you produce sustainability reporting according to:
(Select all that apply)ⁱ

<input type="checkbox"/>	National/local regulation on sustainability
<input type="checkbox"/>	Security exchange regulations

<input type="checkbox"/>	Non-Financial Reporting Directive of the European Union (NFRD)/Corporate Sustainability Reporting Directive (CSRD)
<input type="checkbox"/>	Global Reporting Initiative (GRI)
<input type="checkbox"/>	Sustainability Accounting Standards Board (SASB, now consolidated into the IFRS Foundation)
<input type="checkbox"/>	International Integrated Reporting Council (IIRC, now consolidated into the IFRS Foundation)
<input type="checkbox"/>	Climate Disclosure Standards Board (CDSB, now consolidated into the IFRS Foundation)
<input type="checkbox"/>	Task Force on Climate-related Financial Disclosures (TCFD)
<input type="checkbox"/>	Other voluntary frameworks (Please provide additional information)
<input checked="" type="checkbox"/>	No sustainability reporting according to any frameworks nor regulations outside of this Communication on Progress

G12A. (Optional) Please provide additional information:

We are currently in the process of determining materiality in accordance with the IFRS and will begin reporting based on established frameworks starting in 2026, as required by EU legislation. Since 2021, we have voluntarily reported our sustainability results without adhering to any specific framework. Additionally, we are proud to be certified in ISO 9001, 14001, 45001, and 37001, demonstrating our commitment to quality, environmental management, occupational health and safety, and anti-bribery practices. Our well-established and functional sustainability, quality, and compliance programs reflect our dedication to upholding the highest standards and continuously improving our performance across these critical areas.

G13. Is the information disclosed in this questionnaire assured by a third-party?

(Select all that apply) ⓘ

- | | |
|-------------------------------------|--|
| <input type="checkbox"/> | Limited assurance for minority of metrics (e.g., GHG emissions only) |
| <input type="checkbox"/> | Limited assurance for majority of metrics |
| <input type="checkbox"/> | Reasonable assurance for minority of metrics |
| <input checked="" type="checkbox"/> | Reasonable assurance for majority of metrics |
| <input checked="" type="checkbox"/> | Other (Please provide additional information) |
| <input type="checkbox"/> | No assurance for any metrics |

G13A. Other (Please provide additional information):

Yes, the information disclosed in this questionnaire is assured by a third party. We have an annual GHG emissions inventory conducted by an external company. Additionally, our ISO certifications (9001, 14001, 45001, and 37001) are assured by reputable third-party auditing firms. Our vessels also hold important certifications such as the ISM and ISPS codes, and we have been awarded the ICMBio Green Seal for our environmental efforts. Once we commence ESG reporting in accordance with IFRS requirements, we will also subject these reports to third-party audits to ensure their accuracy and credibility.

Human Rights

Materiality (including Saliency)

HR1. Which of the following has the company identified as material human rights topics connected with its operations and/or value chain, whether based on their salience (e.g., the most severe potential negative impacts on people) or another basis?

(Select all that apply) ⓘ

<input type="checkbox"/>	Freedom of association and the effective recognition of the right to collective bargaining
<input type="checkbox"/>	Child labour
<input type="checkbox"/>	Forced labour
<input checked="" type="checkbox"/>	Non-discrimination in respect of employment and occupation
<input checked="" type="checkbox"/>	Safe and healthy working environment
<input checked="" type="checkbox"/>	Working conditions (wages, working hours)
<input type="checkbox"/>	Freedom of expression
<input type="checkbox"/>	Access to water and sanitation
<input type="checkbox"/>	Digital security / privacy
<input type="checkbox"/>	Gender equality and women's rights
<input type="checkbox"/>	Rights of indigenous peoples
<input type="checkbox"/>	Rights of refugees and migrants
<input type="checkbox"/>	Other

HR1A. (Optional) Please provide additional information:

The company has identified the above as material human rights topics connected with its operations and/or value chain. However, it is important to note that our materiality assessment is currently underway. These topics represent partial results based on our initial benchmarking research, internal risk analysis, and preliminary results from our stakeholder survey. Employees have already responded, and suppliers are in the process of responding.

Response and Reporting



HR8. Briefly describe additional relevant, practical actions the company has taken within the reporting period and/or plans to take to implement the human rights principles, including any challenges faced and actions taken towards prevention and/or remediation. ⓘ

GranEnergia is deeply committed to human rights, holding certifications in ISO 45001 and ISO 37001. Occupational health and safety are among the company's most important values, and we maintain stringent controls to ensure a safe and healthy working environment. Our Compliance and Anti-Bribery Program, based on ISO 37301 and certified in ISO 37001, includes continuous training, comprehensive risk assessments, and a whistleblower hotline managed by a third-party provider, which ensures complete security and anonymity if desired. An independent compliance department, led by a Compliance Officer directly connected to senior management, ensures the integrity of our processes. Regarding current improvements, the company has undergone significant leadership changes, including the appointment of a new head of the Human Resources department. Currently, we are conducting a comprehensive employee climate survey to understand employee perspectives on their work, the company, and our processes. Training is a major focus at this time, with initiatives such as: - Development of an e-learning training portal to facilitate the completion of individual training matrices. - Increased training on Compliance and Anti-Bribery. - Establishment of ESG training programs, with the structured implementation of ESG. We are conducting our Materiality Assessment, which involves benchmarking with companies in the same sector, a thorough review of existing documentation and controls for material risks and topics, and a stakeholder materiality survey involving employees, suppliers, and clients. This survey is expected to conclude by July 31, 2024.

Labour



Commitment



L1. Does the company have a policy in relation to the following labour rights topics?

(Select one answer per line, if 'Yes', include the value)ⁱ

	No, and we have no plans to develop a policy	No, but we plan to within the next two years	Yes, included within a broader policy or as a stand-alone policy	Not applicable (Please provide additional information)	Year policy last reviewed (YYYY)
Freedom of association and the effective recognition of the right to collective bargaining	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="text" value="2021"/>
Forced labour	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="text" value="2021"/>
Child labour	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="text" value="2021"/>
Non-discrimination in respect of employment and occupation	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="text" value="2021"/>
Safe and healthy working environment	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="text" value="2021"/>
Working conditions (wages, working hours)	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="text" value="2021"/>

L1A. (Optional) Please provide additional information:

Our Code of Ethics and Conduct encompasses all the relevant labor rights topics. Additionally, we have several other documents, such as Policies, Guidelines and specific Procedures on these matters. One example is our Sustainability and Quality Policy, that emphasizes the importance of a safe and healthy working environment, based on ISO 45001 standards. Please note that our Code of Ethics and Conduct is currently under review and will be relaunched in the second half of 2024.

L1A. (Optional) Please upload supporting documentation if applicable:

(Uploaded file cannot exceed 50MB)

CODE_OF_ETHICS_AND_CONDUCT.PDF

L1A. (Optional) Please upload supporting documentation if applicable (2/2):

(Uploaded file cannot exceed 50MB)

PSQ POLICY.PDF

L1.1. For each labour rights policy commitment, is it:

(Select all that apply) ⓘ

	Aligned with international labour standards	Publicly available	Approved at most senior level of the company	Applied to the company's own operations	Applied to the company's own operations and suppliers	Applied to the company's own operations and the value chain (e.g., suppliers, consumers, communities, other business relationships)	Developed in consultation with workers and their representatives	Developed involving labour expertise from inside and outside the company	Other (Please provide additional information)
Freedom of association and the effective recognition of the right to collective bargaining	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Forced labour	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Child labour	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Non-discrimination in respect of employment and occupation	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Safe and healthy	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

working environment

Working conditions (wages, working hours)



L1.2. Does the company's policy on freedom of association and collective bargaining:

(Select all that apply)ⁱ



Reference the respect for the right of all workers to form and join a trade union of their choice without fear of intimidation or reprisal and protect workers against acts of antiunion discrimination



Prohibit any acts of interference in trade unions



Facilitate collective bargaining with the trade union representatives



Provide trade union representatives with the information required for meaningful bargaining in the context of bona fide negotiations



Reference the respect for the right of workers to submit grievances without suffering



We do have a policy on freedom of association or collective bargaining but it does not include any of these details



We do not have a policy on freedom of association or collective bargaining

L1.2A. (Optional) Please provide additional information:

Our Code of Ethics and Conduct includes a section on relations with unions, which currently covers only some of the items mentioned in the question. However, in the upcoming revision of our Code, we will be adding the necessary items to ensure comprehensive coverage of freedom of association and collective bargaining.

Prevention



L2. Within of the reporting period, has the company engaged with affected stakeholders or their legitimate representatives in relation to the following labour rights topics?

(Select one answer per line)(i)

No engagement on this topic	To better understand the risks/impacts in question	To discuss potential ways to prevent or mitigate the risks/impacts in question	To agree on a way to prevent/mitigate the risks/impacts in question	To assess progress in preventing/mitigating the risks/impacts in question	To collaborate in the prevention/mitigation of the risks/impacts in question	Other (Please provide additional information)
Freedom of association and the effective recognition of the right to collective bargaining	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Forced labour	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Child labour	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Non-discrimination in respect of	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

	No engagement on this topic	To better understand the risks/impacts in question	To discuss potential ways to prevent or mitigate the risks/impacts in question	To agree on a way to prevent/mitigate the risks/impacts in question	To assess progress in preventing/mitigating the risks/impacts in question	To collaborate in the prevention/mitigation of the risks/impacts in question	Other (Please provide additional information)
employment and occupation							
Safe and healthy working environment	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Working conditions (wages, working hours)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

L2A. (Optional) Please provide additional information:

We have established our non-compliance risks, including all relevant and material topics such as labor rights, and currently have controls in place, which we regularly assess for effectiveness. At present, we are conducting a thorough review of these risks across all departments and implementing a control system to enhance our process.

L3. What type of action has the company taken within the reporting period with the aim of preventing/mitigating the risks/impacts associated with the following labour rights topics?

(Select all that apply)ⁱ

	No action within reporting period	Provided internal training/capacity building for the direct workforce	Built capacity among relevant business relationships (e.g., suppliers, consumers, communities)	Conducted an audit process and/or corrective action plan	Collective action with peers or other stakeholders, in particular workers' organizations, to address the issue	Collaborated with governmental or regulatory bodies	Other (Please provide additional information)
Freedom of association and the effective recognition of the right to collective bargaining	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Forced labour	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Child labour	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Non-discrimination in respect of employment and occupation	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Safe and healthy working environment	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Working conditions (wages, working hours)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

L4. Who receives training for the following labour rights topics?
(Select all that apply)①

	No training provided	Select employees	All employees	Contractors	Direct suppliers	Indirect suppliers	Other - such as partners, clients, etc.
Freedom of association and the effective recognition of the right to collective bargaining	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Forced labour	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Child labour	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Non-discrimination in respect of employment and occupation	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Safe and healthy working environment	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Working conditions (wages, working hours)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

L4A. (Optional) Please provide additional information:

All of our employees, subcontractors, and critical suppliers receive communication and training on our Code of Ethics and Conduct and our Compliance and Anti-Bribery Program. These documents address all the labor rights topics mentioned in this question.

L5. How does the company assess progress in preventing/mitigating the risks/impacts associated with the following labour rights topics?
(Select one answer per line)ⁱ

	No monitoring of progress	Review topics on ad hoc basis	Set annual targets/goals, track progress over time (internal programmes only)	Set annual targets/goals, track progress over time (internal and external programmes)	Other (Please provide additional information)
Freedom of association and the effective recognition of the right to collective bargaining	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Forced labour	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Child labour	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Non-discrimination in respect of employment and occupation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Safe and healthy working environment	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Working conditions (wages, working hours)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

Performance



L6. Do(es) the existing collective bargaining agreement(s) provide(s) more favourable rights than those provided in legislation, where appropriate?
(Select all that apply)ⁱ

<input type="checkbox"/>	Yes, by providing more favourable conditions related to wages
<input type="checkbox"/>	Yes, by providing more favourable conditions related to working hours
<input checked="" type="checkbox"/>	Yes, by providing more favourable conditions related to health coverage and/or sick leave
<input checked="" type="checkbox"/>	Yes, by providing additional rights not otherwise provided (Please provide additional information)
<input type="checkbox"/>	There is (are) no existing collective bargaining agreement(s)
<input type="checkbox"/>	No

L6A. Yes, by providing additional rights not otherwise provided (Please provide additional information):

Yes, the existing collective bargaining agreements provide more favorable rights than those mandated by legislation, where appropriate. The company offers several non-mandatory benefits, such as: - A competitive meal allowance - Health programs, including incentives for physical exercise (e.g., Gympass) - Health and dental insurance plans at no cost to the employee (no co-payment) - A profit-sharing program based on individual performance evaluations These benefits go beyond legal requirements to support the well-being and satisfaction of our employees.

L7. Within the reporting period, what was the percentage of women in managerial positions?ⁱ

Unknown

Percent women - (Please input answer as a whole number (e.g., 95% = 95))

25

☐

L8. What was the average ratio of the basic salary and remuneration of women to men (comparing jobs of equal value) within the reporting period?ⁱ

	Unknown	Choose to not disclose
Salary ratio (Women/Men %) - (Please input answer as a whole number (e.g., 95% = 95))	<input type="radio"/>	<input checked="" type="radio"/>

L9. Within the reporting period, how frequently were workers injured (injuries per hour worked)?ⁱ

	Unknown	Choose to not disclose
Frequency of injury	<input type="radio"/>	<input type="radio"/>

L10. Within the reporting period, what was the company's incident rate (injuries per worker)?ⁱ

	Unknown	Choose to not disclose
Incident Rate	<input type="radio"/>	<input type="radio"/>

Response and Reporting



L11. Within the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact(s) associated with the following labour rights topics?
(Select one answer per line)ⁱ

	No remedy provided/enabled	Yes, remedy provided/enabled	No adverse impact identified or caused	Choose to not disclose
Freedom of association and the effective recognition of the right to collective bargaining	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Forced labour	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Child labour	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Non-discrimination in respect of employment and occupation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Safe and healthy working environment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Working conditions (wages, working hours)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

L12. Briefly describe additional relevant practical actions the company has taken within the reporting period and/or plans to take to implement the labour rights principles, including any challenges faced and actions taken towards prevention and/or remediation. ⓘ

GranEnergia is deeply committed to upholding labor rights principles, reflected in our various certifications and initiatives. Within the reporting period, we have taken several practical actions and have plans to enhance our efforts further: 1. Health and Safety: We maintain rigorous controls to ensure a safe and healthy working environment, guided by our ISO 45001 certification. Occupational health and safety are paramount, and we continuously strive to improve our practices. 2. Compliance and Anti-Bribery: Our Compliance and Anti-Bribery Program, based on ISO 37301 and certified in ISO 37001, includes ongoing training, comprehensive risk assessments, and a secure, anonymous whistleblower hotline managed by a third-party provider. An independent compliance department, led by a Compliance Officer directly connected to senior management, ensures the integrity of our processes. 3. Leadership Changes and Employee Engagement: We have undergone significant leadership changes, including appointing a new head of the Human Resources department. Currently, we are conducting a comprehensive employee climate survey to understand employee perspectives on their work, the company, and our processes. 4. Training Initiatives: We are developing an e-learning training portal to facilitate the completion of individual training matrices, increasing training on Compliance and Anti-Bribery, and establishing ESG training programs. These initiatives aim to enhance our employees' understanding and adherence to labor rights principles. 5. Materiality Assessment: We are conducting our Materiality Assessment, involving benchmarking with companies in the same sector, a thorough review of existing documentation and controls for material risks and topics, and a stakeholder materiality survey involving employees, suppliers, and clients. This survey is expected to conclude by July 31, 2024. 6. Non-Compliance Risk

Management: We have established non-compliance risks, including all relevant and material topics such as labor rights, and have controls in place that we regularly assess for effectiveness. We are conducting a thorough review of these risks across all departments and implementing a control system to enhance our process. 7. Employee Benefits: We offer several non-mandatory benefits, such as a competitive meal allowance, health programs including incentives for physical exercise (e.g., Gympass), health and dental insurance plans at no cost to the employee (no co-payment), and a profit-sharing program based on individual performance evaluations. These actions demonstrate our commitment to implementing labor rights principles, addressing challenges proactively, and continuously improving our practices to ensure a supportive and compliant work environment.

Environment



Commitment



E1. Does the company have a policy commitment in relation to the following environmental topics?

(Select one answer per line, if 'Yes', include the value)ⁱ

	No, and we have no plans to develop a policy	No, but we plan to within the next two years	Yes, included within a broader policy or as a stand-alone policy	Not applicable (Please provide additional information)	Year policy was last updated (YYYY)
Climate change	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	2020
Water	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	2020

	No, and we have no plans to develop a policy	No, but we plan to within the next two years	Yes, included within a broader policy or as a stand-alone policy	Not applicable (Please provide additional information)	Year policy was last updated (YYYY)
Oceans	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<div>2020</div>
Forests/Biodiversity/Land use	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<div>2020</div>
Air pollution	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<div>2020</div>
Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.)	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<div>2020</div>
Energy & resource use	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<div>2020</div>

E1A. (Optional) Please provide additional information:

Yes, GranEnergia has a policy commitment in relation to various environmental topics, as outlined in our Sustainability and Quality Policy. Our commitments include:

- Climate Change: We focus on reducing atmospheric emissions, which contributes to our efforts against climate change.
- Water and Oceans: Our policy emphasizes the sustainable consumption of natural resources, including water, and aims to prevent pollution, which helps protect marine environments.
- Forests and Biodiversity: We are committed to protecting the environment by identifying and controlling environmental aspects and mitigating impacts, which includes preserving biodiversity and forest ecosystems.
- Land Use: Our sustainable development principles guide responsible land use and management.
- Air Pollution: Reducing atmospheric emissions is a key aspect of our environmental protection efforts.
- Waste: Our policy includes measures to prevent pollution and manage natural resources sustainably, which encompasses waste reduction and management.
- Energy and Resource Use: We are dedicated to the sustainable

consumption of natural resources and reducing the use of resources, which is integral to our environmental management strategy. Through these principles, guidelines, and commitments, GranEnergia ensures that our processes and activities are conducted with a strong focus on environmental sustainability.

E1.1 For each environmental policy commitment, is it:
(Select all that apply)ⁱ

	Aligned with international environmental standards	Publicly available	Approved at most senior level of the company	Applied to the company's own operations	Applied to the company's own operations and suppliers	Applied to the company's own operations and the value chain (e.g., suppliers, consumers, communities, other business relationships)	Developed involving environmental expertise from inside and outside the company	Other (Please provide additional information)
Climate change	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Water	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Oceans	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Forests/Biodiversity/Land use	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Air pollution	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Energy & resource use



E1.1A. (Optional) Please provide additional information:

The Sustainability and Quality Policy was developed to meet the requirement 5.2 of ISO 9001, ISO 14001, and ISO 45001, for which GranEnergia is certified by accredited and renowned organizations. The company undergoes annual maintenance audits to retain these certifications, initially obtained in 2013. The policy is available on GranEnergia’s website and is approved by the company’s President. It is applied across all company operations and communicated internally and externally to clients, suppliers, and other stakeholders, as appropriate.

Prevention



E2. Within the reporting period, has the company engaged with potentially affected stakeholders or their legitimate representatives in relation to the following environmental topics?

(Select one answer per line)(i)

No engagement on this topic	To better understand the risks/impacts in question	To discuss potential ways to prevent/mitigate the risks/impacts in question	To agree on a way to prevent/mitigate the risks/impacts in question	To assess progress in preventing/mitigating the risks/impacts in question	To collaborate in the prevention/mitigation of the risks/impacts in question	Other (Please provide additional information)
Climate change	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Water	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

	No engagement on this topic	To better understand the risks/impacts in question	To discuss potential ways to prevent/mitigate the risks/impacts in question	To agree on a way to prevent/mitigate the risks/impacts in question	To assess progress in preventing/mitigating the risks/impacts in question	To collaborate in the prevention/mitigation of the risks/impacts in question	Other (Please provide additional information)
Oceans	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Forests/biodiversity/land use	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Air pollution	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Energy & resource use	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

E3. What type of action has the company taken within the reporting period with the aim of preventing/mitigating the risks/impacts associated with the following environmental topics?
(Select all that apply)^①

	No action within reporting period	Provided internal training/capacity building for the direct workforce	Built capacity among relevant business relationships (e.g. suppliers, consumers, communities)	Conducted an audit process and/or corrective action plan	Collective action with peers or other stakeholders to address the issue	Collaborated with governmental or regulatory bodies	Other (Please provide additional information)
Climate change	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Water	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Oceans	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Forests/Biodiversity/Land use	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Air pollution	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Energy & resource use	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

E3A. (Optional) Please provide additional information:

Within the reporting period, GranEnergia has taken several actions aimed at preventing and mitigating the risks and impacts associated with various environmental topics, as part of our commitment to sustainability and quality: - Climate Change: We focus on reducing atmospheric emissions, which contributes to our efforts against climate change. Annually, we complete a greenhouse gas emissions report (GHG Protocol) with the assistance of a third-party company to monitor and manage our carbon footprint. -Water and Oceans: Our policy emphasizes the sustainable consumption of natural resources, including water. We have established

systems to prevent pollution and protect marine environments, ensuring responsible use of water resources in our operations. At our onshore base, we have implemented a rainwater collection and water reuse system for tasks such as cleaning and toilet flushing. Additionally, on our offshore units, seawater is desalinated to produce potable water, which is used for various activities on board, including bathing and cleaning, though it is not suitable for drinking or cooking. This produced water undergoes weekly quality analyses to ensure its safety and suitability for its intended uses. - Forests and Biodiversity / Land Use: We are committed to protecting the environment by identifying and controlling environmental aspects and mitigating impacts. Although we do not have specific initiatives for forest and biodiversity ecosystems, as we are a maritime support company, we understand that indirect environmental impacts can occur. Therefore, we include these ecosystems in our aspect and impact analysis, and if any risks are identified, we implement controls. Our policy does not distinguish between ecosystems, and our environmental protection efforts include all ecosystems. - Air Pollution: Reducing atmospheric emissions is a key aspect of our environmental protection efforts. Our atmospheric emissions control is based on our fuel consumption, and the emissions from our onshore base are offset by up to twice the amount. - Waste: Our policy includes measures to prevent pollution and manage natural resources sustainably, encompassing waste reduction and management. We have established recycling programs, waste minimization strategies, and conduct regular training and constant communication through Safety Toolbox Talks (DDS) to reinforce our waste management commitments. -Energy and Resource Use: We are dedicated to the sustainable consumption of natural resources and reducing resource use, which is integral to our environmental management strategy. We have implemented energy-efficient practices and invested in renewable energy sources to decrease our reliance on non-renewable resources. Our onshore base is equipped with solar panels to utilize solar energy. Currently, we are in the process of implementing ESG actions based on European legislation, even though it is not mandatory in Brazil. We are conducting a materiality assessment and are nearly finalizing our materiality matrix. These actions are aligned with our Sustainability and Quality Policy, which was developed to meet the requirements of ISO 9001, ISO 14001, and ISO 45001. GranEnergia is certified in these standards by accredited and renowned organizations, undergoing annual maintenance audits since initially obtaining the certifications in 2013. Our policy, approved by the company's President, is available on GranEnergia's website and is applied across all company operations. It is communicated internally and externally to clients, suppliers, and other stakeholders, as appropriate. GranEnergia is committed to the United Nations Sustainable Development Goals (SDGs), participating in significant initiatives such as the Brazil Pact and the Ethos Institute. We undergo constant third-party audits, including those by our clients, to ensure compliance and continual improvement.

E4. How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?

(Select one answer per line)ⁱ

	No monitoring of progress	Review topics on ad hoc basis	Set annual targets/goals, track progress over time (internal programmes only)	Set annual targets/goals, track progress over time (internal and external programmes)	Other (Please provide additional information)
Climate change	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Water	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

	No monitoring of progress	Review topics on ad hoc basis	Set annual targets/goals, track progress over time (internal programmes only)	Set annual targets/goals, track progress over time (internal and external programmes)	Other (Please provide additional information)
Oceans	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Forests/Biodiversity/Land use	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Air pollution	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.)	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Energy & resource use	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

E4.1. For each environmental topic for which the company sets timebound goals/targets, what kind of targets has the company set?

*Please provide a description of targets (e.g., what is the target, absolute vs. intensity, externally verified, on track, etc.)*ⁱ

Climate change

Climate Change: GranEnergia has set the following timebound targets to address climate change: Offsetting Greenhouse Gas Emissions: Target: Offset 100% of GHG emissions from onshore and offshore operations by 2025. Type: Absolute target. Verification: Annually verified by a third-party as part of our GHG Protocol report. Status: On track, with consistent progress towards full offsetting. Renewable Energy Usage: Target: Achieve 30% of energy consumed onshore to be generated by solar energy by 2025. Type: Absolute target. Verification: Progress verified through third-party energy audits. Status: On track, supported by the installation of solar panels and other renewable energy initiatives.

Water

Water: GranEnergia has implemented the following systems to address water sustainability: Water Reuse Systems: Implementation: At our onshore base, we have installed systems for rainwater collection and water reuse for tasks such as cleaning and toilet flushing. Produced Water Systems: Implementation: Onboard our offshore units, seawater is desalinated to produce potable water, which is used for various activities on board, including bathing and cleaning, though it is not suitable for drinking or cooking. Both systems have already been fully implemented and are operational.

Oceans

GranEnergia's processes include identifying environmental aspects and impacts related to marine environments to assess risks and implement controls. These controls are monitored monthly through specific indicators. Additionally, all water discharged into the sea undergoes laboratory analysis. We have onboard systems for wastewater treatment and oil-water separation to ensure that water from toilets, kitchens, and operations is properly cleaned before discharge.

Air pollution

GranEnergia aims to reduce atmospheric emissions through several measures. We offset emissions from our onshore and offshore operations by up to twice the amount. We monitor fuel consumption daily with established limits to control emissions. During the reporting period, our contracts remained below the maximum limits set with clients. Offsetting Greenhouse Gas Emissions: Target: Offset 100% of GHG emissions from onshore and offshore operations by 2025. Type: Absolute target. Verification: Annually verified by a third-party as part of our GHG Protocol report. Status: On track, with consistent progress towards full offsetting.

Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.)

GranEnergia targets effective waste management through comprehensive strategies and awareness programs. While the final disposal of onboard waste is the responsibility of the client, GranEnergia focuses on training, raising awareness, and implementing selective disposal practices in compliance with Brazilian legislation. Our waste management procedures ensure proper handling and disposal, with ongoing efforts to minimize waste generation.

Energy & resource use

Plastic Reduction: Target: Reduce the consumption of onshore and offshore plastic cups by 50% by 2024. Type: Absolute reduction. Verification: Monitored and verified through internal audits and usage reports. Status: Significant reduction already achieved, with ongoing efforts to reach the target. Renewable Energy Usage: Target: Achieve 30% of energy consumed onshore to be generated by solar energy by 2025. Type: Absolute target. Verification: Progress verified through third-party energy audits. Status: On track, supported by the installation of solar panels and other renewable energy initiatives.

E4.2. For each environmental topic in which the company sets timebound goals/targets, how is progress against target/goal tracked?
(Select one answer per line)ⁱ

	Progress is reviewed against goals annually or more frequently	Progress is reported internally to the most senior level	Progress is reported externally	Other (Please provide additional information)
Climate change	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Water	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Oceans	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Air pollution	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Energy & resource use	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

E4.2A. (Optional) Please provide additional information:

For each environmental topic with timebound goals/targets, progress is tracked through the following methods: - Annual Critical Review Meeting (RAC): GranEnergia conducts an annual Critical Review Meeting of Top Management, where results from the previous year are presented and planning for the current year is conducted. - Ongoing Monitoring: We continuously monitor relevant indicators and performance metrics throughout the year to assess progress against targets. - ESG Implementation: GranEnergia is in the process of implementing ESG practices and will begin reporting in accordance with international standards starting from 2026.

E5. Within the reporting period, has the company been involved in providing or enabling remedy where it has caused or contributed to adverse impact(s) associated with the following environmental topics?

(Select one answer per line)(i)

	No remedy provided/enabled	Yes, remedy provided/enabled	No adverse impact identified or caused	Choose to not disclose
Climate change	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Water	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Oceans	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Forests/Biodiversity/Land use	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Air pollution	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.)	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Energy & resource use	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Climate Action



E6. What were the company's gross Scope 1 and/or Scope 2 global greenhouse gas (GHG) emissions within the reporting period?

(Select one answer per line, if "Known", include the value)(i)

	Known	We did not measure our gross emissions [Please explain in the text box]	Measured Total Emissions (tCO2e)
Scope 1 emissions	<input checked="" type="radio"/>	<input type="radio"/>	33488
Scope 2 emissions	<input type="radio"/>	<input checked="" type="radio"/>	

E6A. We did not measure our gross emissions (Please provide additional information):

GranEnergyia does not currently report Scope 2 or Scope 3 greenhouse gas (GHG) emissions, as there is no legal requirement for this reporting. The reporting of Scope 1 emissions is conducted voluntarily. However, we plan to include Scope 2 and Scope 3 emissions in our GHG analysis starting from 2025.

E6A. (Optional) Please provide additional information:

The results presented are for the year 2022, as the 2023 report has not yet been finalized.

E7. What were the company’s gross Scope 3 global greenhouse gas (GHG) emissions within the reporting period?ⁱ

- ☐ We measured Scope 3 GHG emissions [Please input the measured tCO2e in the text box below]
- ☒ We did not measure Scope 3 GHG emissions

E8. What percentage of the company's revenue was invested in R&D of low-carbon products/services within the reporting period?ⁱ

	Unknown	Not applicable (Please provide additional information)
Percent of revenue (%) - (Please input answer as a whole number (e.g., 95% = 95))	<input checked="" type="radio"/>	<input type="radio"/>

E9. Has the company acted to support climate change adaptation and resilience?

(Select all that apply)ⁱ

<input checked="" type="checkbox"/>	We have taken action to increase company-wide resilience to climate change
<input checked="" type="checkbox"/>	We have taken action to increase resilience in our supply chains
<input type="checkbox"/>	We have taken action to increase resilience in the communities in which we operate
<input type="checkbox"/>	We have provided funding for climate change adaptation and resilience initiatives and projects
<input type="checkbox"/>	We have not taken actions to build climate change resilience in the reporting period
<input type="checkbox"/>	Unknown

Energy/Resource Use



E10. Please report the company's renewable energy consumption as a percentage of total energy consumption within the reporting period.ⁱ

Unknown		
Percent of total energy consumption - (Please input answer as a whole number (e.g., 95% = 95))	<input type="text"/>	<input checked="" type="checkbox"/>

Technology



E11. What percent of the company's revenue came from low-carbon products/services within the reporting period? If applicable, please give a description of the products/services included in your calculation (e.g., relevant certifications).^①

Unknown			Not applicable (Please provide additional information)		
Percent of total revenue (%) - (Please input answer as a whole number (e.g., 95% = 95))	<input type="text"/>	<input checked="" type="checkbox"/>		<input type="radio"/>	

Materiality-specific Questions



E12. Which of the following has the company identified as material environmental topics connected with its operations and/or value chain (e.g., based on the most severe actual or potential negative impacts on people and/or the environment)?

(Select all that apply)^①

<input checked="" type="checkbox"/>	Water [Prompts E13, E14]
<input type="text"/>	

<input type="checkbox"/>	Forests, Biodiversity, and Land use [Prompts E15, E16, E17]
<input checked="" type="checkbox"/>	Air pollution [Prompts E18]
<input checked="" type="checkbox"/>	Waste (e.g., chemical spills, solid waste, hazardous, plastic, etc.) [Prompts E19, E20, E21]
<input type="checkbox"/>	None of the topics have been identified as material by the company

E12A. (Optional) Please provide additional information:

The topics mentioned above appear in the preliminary results of the materiality assessment we are conducting, but these are not yet the final results.

Materiality-specific: Water



E13. Please provide details regarding the company's water withdrawal and consumption (own operations) within the reporting period.

(Select one answer per line, if 'Known', include the value)ⁱ

	Known	Unknown	Not applicable (Please provide additional information)	Volume of water in megaliters
Total water withdrawal:	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<div>88</div>
Fresh surface water withdrawal:	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<div></div>

	Known	Unknown	Not applicable (Please provide additional information)	Volume of water in megaliters
Groundwater withdrawal:	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="text"/>
Brackish surface water/seawater withdrawal:	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text" value="88"/>
Produced water withdrawal:	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="text"/>
Third-party water withdrawal:	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="text"/>
Percentage of water withdrawn in regions with high or extremely high water stress(%):	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="text"/>
Total water consumption:	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text" value="88"/>
Fresh surface water consumption:	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="text"/>
Groundwater consumption:	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="text"/>

	Known	Unknown	Not applicable (Please provide additional information)	Volume of water in megaliters
Brackish surface water/seawater consumption:	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text" value="88"/>
Produced water consumption:	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="text"/>
Third-party water consumption:	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="text"/>
Percentage of water consumed in regions with high or extremely high water stress(%):	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="text"/>

E13A. (Optional) Please provide additional information:

The figures presented reflect the average consumption of produced water onboard our two vessels (Olympia and Venus) for the year 2023: 87,789.8 m³. The produced water onboard is sourced from seawater, which is processed through a desalination system.

E14. Please provide details about the company’s water intensity of products in regions with high or extremely high water stress. ⓘ

	Unknown	Not applicable (Please provide additional information)
Water intensity of products (cubic meter/\$ OR cubic meter/product type): <input type="text"/>	<input type="radio"/>	<input checked="" type="radio"/>

E14A. Not applicable (Please provide additional information):

GranEnergy operates exclusively in maritime environments. Therefore, we do not have direct operations or impacts in regions of high water stress. Our focus remains on the responsible and sustainable management of marine water resources.

Materiality-specific: Air Pollution



E18. Where applicable, please report the company's emissions of the following pollutants within the reporting period.

(Select one answer per line, if 'Known', include the value)ⁱ

	Known	Unknown	Not applicable (Please provide additional information)	Emissions (t)
NO _x	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text" value="732"/>
SO _x	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text" value="4.422"/>

	Known	Unknown	Not applicable (Please provide additional information)	Emissions (t)
Volatile Organic Compounds (VOCs)	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<div>25</div>
Hazardous air pollutants (HAPs)	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<div></div>
Particulate matter (PM ₁₀)	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<div></div>
Persistent organic pollutants (POPs)	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<div></div>
Other (Please provide additional information)	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<div></div>

E18A. (Optional) Please provide additional information:

The figures mentioned are in tons/m³ and are based on fuel consumption data from the vessels Olympia and Venus. These are the results for the year 2023. The SOx value presented specifically refers to the monitored SO₂ during the reported period.

Materiality-specific: Waste



E19. In metric tonnes, please report the company's total weight of waste generated within the reporting period. ⓘ

	Unknown	Not applicable (Please provide additional information)
Waste generated (t)	<input checked="" type="radio"/>	<input type="radio"/>

E19A. (Optional) Please provide additional information:

GranEnergia targets effective waste management through comprehensive strategies and recycling programs. While the final disposal of onboard waste is the responsibility of the client, GranEnergia focuses on training, raising awareness, and implementing selective disposal practices in compliance with Brazilian legislation. Our waste management procedures ensure proper handling and disposal, with ongoing efforts to minimize waste generation. As the responsibility for final disposal lies with the client, we do not have knowledge of the total amount of waste produced.

E20. Please report the company's hazardous waste as a percentage of total waste (e.g., hazardous waste ratio) generated within the reporting period. ⓘ

	Unknown	Not applicable (Please provide additional information)
Hazardous waste ratio (%) - (Please input answer as a whole number (e.g., 95% = 95))	<input checked="" type="radio"/>	<input type="radio"/>

E20A. (Optional) Please provide additional information:

GranEnergyia targets effective waste management through comprehensive strategies and recycling programs. While the final disposal of onboard waste is the responsibility of the client, GranEnergyia focuses on training, raising awareness, and implementing selective disposal practices in compliance with Brazilian legislation. Our waste management procedures ensure proper handling and disposal, with ongoing efforts to minimize waste generation. As the responsibility for final disposal lies with the client, we do not have knowledge of the total amount of waste produced.

E21. In metric tonnes, please report the company's estimated consumption of single-use plastic, wherever material along the value chain, within the reporting period.ⁱ

	Unknown	Not applicable (Please provide additional information)
Single-use plastics (t)	<input checked="" type="radio"/>	<input type="radio"/>

E21A. (Optional) Please provide additional information:

GranEnergyia does not have an estimate of the total consumption of single-use plastic in metric tonnes for the reporting period. However, we are actively working to reduce plastic use through various campaigns and initiatives. This includes our goal to reduce the consumption of single-use plastic cups by 50%, demonstrating our commitment to minimizing plastic waste.

Overall Environment



E22. Briefly describe additional relevant, practical actions the company has taken within the reporting period and/or plans to take to implement the environment principles, including any challenges faced and actions taken towards prevention and/or remediation.ⁱ

GranEnergia is dedicated to environmental excellence, integrating ISO 14001 standards into our core operations to ensure robust environmental management. Our commitment is reflected in our annual audits, which maintain our certification and guide our environmental policies. We proactively manage environmental risks through comprehensive evaluations and ongoing control monitoring. As part of our ESG strategy, we're aligning our practices with European legislation, preparing for international reporting by 2026, and supporting the UN's Sustainable Development Goals through initiatives such as the Brazil Pact and the Ethos Institute. Our efforts extend to practical actions that drive environmental sustainability. In the realm of climate change, we offset emissions from our onshore operations and maintain strict monitoring of atmospheric emissions through daily fuel consumption controls. Although offshore emissions management is the client's responsibility, we ensure our approach effectively manages our carbon footprint. Water management is a cornerstone of our environmental strategy. At our onshore base, we have implemented rainwater collection systems for reuse in cleaning and toilet flushing. Onboard our offshore units, seawater is desalinated and repurposed for various non-potable uses, showcasing our commitment to sustainable water practices. In waste management, while the final disposal is handled by our clients, we focus on training, raising awareness, and implementing selective disposal practices in compliance with Brazilian legislation. This ensures that waste is managed responsibly and efficiently. Air pollution control is another area of focus. We offset our atmospheric emissions and monitor fuel consumption daily to adhere to established limits. Our comprehensive approach to air quality management underscores our dedication to reducing our environmental impact. GranEnergia's commitment to environmental stewardship is evident in every aspect of our operations, reflecting our ongoing efforts to create a sustainable future.

Anti-Corruption



Commitment



AC1. Does the company have an anti-corruption compliance programme?ⁱ

- ☐ No, this is not a current priority
- ☐ No, but we plan to within the next two years
- ☒ Yes

AC1A. (Optional) Please provide additional information:

GranEnergia has a robust Compliance and Anti-Bribery Program designed to uphold the highest standards of ethical conduct and integrity. Certified under ISO 37001 since 2021, our program reflects our commitment to preventing and addressing corruption and bribery within our operations. Key elements of GranEnergia's Compliance and Anti-Bribery Program include: 1. Comprehensive Policies: We have established clear anti-corruption and anti-bribery policies that align with ISO 37001 standards. These policies outline our zero-tolerance stance on bribery and corruption, setting stringent guidelines for all employees and stakeholders. 2. Training and Awareness: Regular training sessions and awareness programs are conducted to educate our employees about anti-corruption practices, legal requirements, and our internal policies. This training ensures that everyone in the company understands their responsibilities and the consequences of non-compliance. 3. Risk Assessments: We conduct thorough risk assessments to identify and evaluate potential corruption risks within our operations. These assessments help us implement targeted controls to mitigate identified risks effectively. 4. Reporting Mechanisms: A secure and confidential reporting system is in place, allowing employees and stakeholders to report any concerns or suspicions of corruption without fear of retaliation. Reports are thoroughly investigated, and appropriate actions are taken based on the findings. 5. Third-Party Due Diligence: We perform comprehensive due diligence on third parties, including partners, suppliers, and contractors, to ensure they adhere to our anti-bribery standards. This process helps us prevent any indirect involvement in corrupt activities through our business relationships. 6. Regular Audits and Monitoring: Our Compliance and Anti-Bribery Program is continuously monitored and reviewed through regular audits. These audits help ensure that our anti-bribery measures are effective and identify areas for improvement. 7. Leadership and Commitment: The program is supported at the highest levels of the company, with the President and senior management demonstrating a strong commitment to maintaining integrity and ethical standards. GranEnergia's Compliance and Anti-Bribery Program, with its ISO 37001 certification, is an integral part of our overall Compliance and ESG strategies, reinforcing our dedication to ethical business practices and contributing to a culture of transparency and accountability.

AC1.1. If yes, in what year was this programme last reviewed? (YYYY) ⓘ

2024

AC1.1A. (Optional) Please provide additional information:

GranEnergia's Compliance and Anti-Bribery Program is subject to an annual review to ensure its continued effectiveness and alignment with best practices and regulatory requirements. While the program is thoroughly evaluated each year, not all documentation may necessitate a new version or update. This review process

includes assessing the program’s effectiveness, identifying areas for improvement, and ensuring compliance with ISO 37001 standards. The annual review underscores our commitment to maintaining a robust anti-corruption framework and adapting to any changes in the regulatory environment or emerging risks.

AC2. Does the company have policies and recommendations for employee procedures in case of doubt and/or in situations that may represent a conflict of interest, e.g. with regard to gifts and hospitality, donations, sponsorship, or interactions with public officials?ⁱ

<input type="radio"/>	No, and we have no plans to develop any policy/recommendation
<input type="radio"/>	No, but we plan to within the next two years
<input checked="" type="radio"/>	Yes, included within a broader policy or as a standalone policy

AC2A. (Optional) Please provide a link, and/or provide additional information:

The company has established clear policies and recommendations for employee procedures in situations that may represent a conflict of interest, including with regard to gifts, hospitality, donations, sponsorship, or interactions with public officials. We have the Gifts, Entertainment and Hospitality Guideline, which provides detailed guidance on acceptable practices. This topic is also addressed in our Code of Ethics and Conduct, which all employees receive annually and must sign to acknowledge their commitment. Additionally, we regularly cover these topics in training sessions, including a specific Conflict of Interest training conducted last year. The Gifts, Entertainment and Hospitality Guideline is communicated internally, especially towards the end of the year with the approach of holiday seasons.

AC2A. (Optional) Please upload supporting documentation if applicable:

(Uploaded file cannot exceed 50MB)

GEI-CPL-DZ-002 REV 01.PDF

AC3. Who receives training on anti-corruption and integrity?

(Select all that apply)ⁱ

<input type="checkbox"/>	Select employees
<input checked="" type="checkbox"/>	All employees
<input checked="" type="checkbox"/>	Contractors
<input checked="" type="checkbox"/>	Direct suppliers
<input type="checkbox"/>	Indirect suppliers
<input type="checkbox"/>	Other – such as partners, clients, etc.
<input type="checkbox"/>	No training provided

AC3A. (Optional) Please provide additional information:

All employees, including the executive board, receive training on anti-corruption and integrity. The training program includes regular sessions for all staff and is supplemented by targeted training on specific topics such as conflict of interest. Additionally, critical suppliers receive our compliance documents, and we hold an Annual Compliance Meeting for Suppliers to ensure they understand and adhere to our anti-corruption and integrity standards.

AC3.1. How often is such training provided?

(Select one answer per line)ⁱ

	One time only	Every two or more years	Every year	Unknown
All employees	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Contractors	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

	One time only	Every two or more years	Every year	Unknown
Direct suppliers	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

AC4. Does the company monitor its anti-corruption compliance programme?

(Select all that apply)^①

<input checked="" type="checkbox"/>	Yes, through review on ad hoc basis
<input checked="" type="checkbox"/>	Yes, through internal employee self-evaluations
<input checked="" type="checkbox"/>	Yes, through automated controls monitoring
<input checked="" type="checkbox"/>	Yes, through external independent monitoring
<input type="checkbox"/>	Yes, through other mechanisms (Please provide additional information)
<input type="checkbox"/>	No, we do not monitor the anti-corruption compliance programme (Please provide additional information)

AC4A. (Optional) Please provide additional information:

Yes, the company actively monitors its anti-corruption compliance program through various mechanisms. The program is tracked using specific indicators, objectives, and goals. Regular internal and external audits are conducted, including those by our certification body and clients, ensuring adherence to ISO 37001 standards. Additionally, we have a dedicated whistleblower channel that allows both internal and external stakeholders to submit questions, suggestions, and reports regarding any non-compliance with rules, laws, and internal procedures, as well as client requirements. This comprehensive approach ensures that our anti-corruption compliance program remains effective and responsive.

Performance



AC5. Please report the company's total number and nature of incidents of corruption within the reporting period.

(Select one answer per line, if 'Known', include the value)ⁱ

	Known	Unknown	Choose not to disclose	Number of Incidents
Confirmed within the reporting period, but related to previous years	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text" value="0"/>
Confirmed within the reporting period, and related to the reporting period	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text" value="0"/>

AC5A. Please describe the nature of the incidents in the text box below:

During the reporting period, GranEnergia has not received any reports of corruption or identified any red flags related to corruption in our due diligence processes involving third parties and individuals. This underscores the effectiveness of our anti-corruption compliance program and our commitment to maintaining a high standard of integrity.

Response and Reporting



AC6. Within the reporting period, what measures has the company taken to address suspected incidents of corruption independently or in response to a dispute or investigation by a government regulator?

(Select all that apply)ⁱ

<input type="checkbox"/>	Initial case assessment
<input type="checkbox"/>	Internal investigation
<input type="checkbox"/>	Review by risk/ethics committee
<input type="checkbox"/>	Review by board of directors
<input type="checkbox"/>	External audit/review
<input type="checkbox"/>	Other (Please provide additional information)
<input checked="" type="checkbox"/>	Not applicable/no incidents in the reporting period

AC6A. (Optional) Please provide additional information:

There were no suspected incidents of corruption.

AC7. Does the company engage in collective action against corruption?ⁱ

<input type="radio"/>	No, this is not a current priority
<input type="radio"/>	No, but we plan to in the next two years
<input checked="" type="radio"/>	Yes (Please provide additional information)

AC7A. Yes (Please provide additional information):

Yes, GranEnergia engages in collective action against corruption by participating in the anti-corruption discussion group organized by the Ethos Institute. Additionally, we are certified in ISO 37001, which demonstrates our commitment to implementing effective anti-corruption measures and adhering to international

standards.

AC8. Briefly describe additional relevant practical actions the company has taken within the reporting period and/or plans to take to implement the anti-corruption principle, including any challenges faced and actions taken towards prevention and/or remediation. ⓘ

GranEnergia has demonstrated a robust commitment to anti-corruption principles through a comprehensive suite of practices and policies. Our anti-corruption measures are embodied in our Compliance and Anti-bribery Program, which includes the key document Anti-corruption Guideline. This framework is supported by a series of detailed policies and procedures designed to prevent, detect, and respond to corruption. All employees, including senior management, are required to familiarize themselves with and commit to these policies. They receive ongoing training to ensure they understand and adhere to anti-corruption standards. This includes regular sessions on our Ethics Code and Conduct and the Gifts, Entertainment and Hospitality Guideline, which are crucial for managing potential conflicts of interest. We actively monitor the effectiveness of our anti-corruption program through various means. Indicators, objectives, and goals are regularly assessed, complemented by internal and external audits conducted by certification bodies and clients. Our ISO 37001 certification further validates our commitment to maintaining a high standard of anti-corruption practices. An essential component of our program is the whistleblower channel, which allows employees and external parties to report concerns, suggestions, or violations confidentially. This mechanism reinforces our dedication to transparency and accountability, ensuring that any issues are addressed promptly and thoroughly. Through these actions, GranEnergia not only upholds its ethical standards but also contributes to a culture of integrity and accountability within the industry.