

Integrated Report  
**2023**



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# About the Report

This is the 13<sup>th</sup> edition of the Integrated Report of Enauta Participações S.A. Released annually, this publication presents the main results, challenges and impacts generated by our Company, prioritizing the most relevant environmental, social, economic and corporate governance issues in our business model. These topics were identified in an in-depth materiality study, considering stakeholder expectations and corporate strategy.

The simultaneous publication with the Annual Financial Statements also demonstrates our commitment to transparency in the relationship with shareholders and society, providing complete and integrated communication of our economic, financial and ESG performance.

Our Integrated Report follows Technical Guideline 09, issued by the Accounting Pronouncements Committee (CPC), and was submitted to limited assurance by an independent auditor, thus complying with

Resolution No. 14 of the Brazilian Securities and Exchange Commission (CVM).

The document is also in accordance with the **GRI Standards** for Sustainability Reporting, from the Global Reporting Initiative (GRI), an international organization recognized for establishing the main sustainability management reporting standard for business organizations. Since 2022, we have also followed the GRI 11: Oil & Gas Sector 2021 standards.

We also comply with the **Sustainability Accounting Standards Board (SASB)** parameters and disclosure guidelines applicable to the oil and gas exploration and production industry.

The impacts, risks and opportunities of climate change associated with our business model are one of the key aspects we manage. For this reason, we have incorporated into the Report information that meets the requirements of the **Task Force on Climate-related Financial Disclosures (TCFD)**, an international working group that has structured recommendations for climate-related financial disclosures.



Interested parties can access additional detailed information on climate change management in our **annual emissions inventory**, prepared in accordance with the guidelines of the Brazilian GHG Protocol Program, and in the **CDP questionnaires** (Climate Change and Water Security), which we voluntarily answer.

With this, we are preparing the evolution of the Integrated Report to contemplate the norms and standards for ESG disclosure according to the requirements of the IFRS Foundation, an international entity that oversees the definition of corporate reporting standards. Our goal is to adhere to the recent IFRS S1 and IFRS S2 standards by 2026.

# How to read our Integrated Report

The Integrated Report is structured into four complementary publications, each offering a specific perspective:

## Integrated Report

It presents key data and information on our business model, corporate governance, and environmental, social, and economic performance.



## Performance Data ESG

It gathers key quantitative data of our business model in a summarized form, with a three-year historical series.

Performance Data ESG			2023		
	2023	2022	2021	2020	2019
<b>Produção total</b>	4.532,2	4.050,2	4.812,2	4.532,2	4.532,2
Produção de energia total	2.756,2	2.550,2	2.812,2	2.756,2	2.756,2
Produção de gás total	1.776,0	1.500,0	2.000,0	1.776,0	1.776,0
<b>Consumo</b>					
Consumo de energia total	1.200,0	1.100,0	1.100,0	1.200,0	1.200,0
Consumo de gás total	1.000,0	900,0	900,0	1.000,0	1.000,0
Consumo de água total	100,0	100,0	100,0	100,0	100,0
Consumo de CO2 total	100,0	100,0	100,0	100,0	100,0
Consumo de metano total	100,0	100,0	100,0	100,0	100,0
Consumo de outros gases de efeito estufa	100,0	100,0	100,0	100,0	100,0

## ESG Databook

Disseminates in detail, data and complementary information that meets the GRI, SASB and TCFD requirements.



## Online version

It summarizes the main performance indicators and highlights of the period.



The information presented in the Integrated Report refers to the period between January 1 and December 31, 2023, taking into account both Enauta Participações S.A. and all assets in which the subsidiary subsidiary, Enauta Energia S.A., exercises operational control.

In the Financial Statements, investments in direct and indirect subsidiaries are evaluated using the equity method. For more information on the basis of preparation used, please refer to Note 2 to the Financial Statements, available on the [Investor Relations](https://www.enauta.com.br/investor-relations) website.

Interested parties can send questions and suggestions about the documents that make up the Integrated Report for [sustentabilidade@enauta.com.br](mailto:sustentabilidade@enauta.com.br).

# Materiality Matrix

The Materiality Matrix is a tool we use to identify social, environmental and economic impacts related to our activities and operations. Updated annually, our Matrix consists of **eight material topics**, covering risks, opportunities for value creation (in financial and non-financial capital) and contributions to the Sustainable Development Goals (SDG).

The current configuration of the Materiality Matrix was obtained, in 2021, from an extensive process of engagement and consultation with our priority stakeholders and evaluation of sectoral benchmarks. In 2022, we reviewed and adjusted the scope of the material topics in light of the GRI 11: Oil & Gas Sector 2021 standards.

In 2023, the analysis was deepened based on the evaluation of market peer reports, ESG ratings (MSCI, Sustainalytics and others) and sector studies published by international associations, such as IPIECA (global oil and gas industry association for environmental and social issues) and International Association of Oil & Gas Producers (IOGP).

This update identified opportunities for improvement in the presentation of some aspects, with greater emphasis on governance, risk management and internal audit practices. We have also included in-depth information on the dissemination of data related to waste management and impacts on biodiversity.



**ESG Databook**

In the ESG Databook, we describe the eight topics of the Materiality Matrix in depth, detailing the risks, impacts, and opportunities we manage in each of them.

# 2023 Highlights

## Enauta in the ISE portfolio

Our Company reached a significant milestone when it was selected, for the first time, to be part of the Corporate Sustainability Index (ISE) portfolio of B3 – Brasil, Bolsa, Balcão. We are the only one in the upstream segment of the oil and gas sector to be part of the current portfolio.

Created in 2005, ISE is a theoretical portfolio composed of companies recognized for their commitment to sustainable practices, aiming to encourage responsible investments and promote excellence in ESG (Environmental, Social and Governance) management.

The selection process includes the completion of a questionnaire that evaluates management policies and practices, as well as the presentation of evidence to the answers. Candidate

companies are also ranked according to the score obtained in CDP's Climate Change questionnaire and in the index calculated by RepRisk.

We reached the 51<sup>st</sup> position among the 78 companies selected for the ISE 2023/2024. Before applying, we carried out a comprehensive diagnosis of our ESG management, participated in simulations and implemented action plans involving the operational and administrative areas. We remain committed to continuously improving our ESG management, seeking positive recognition in the market.



### ACQUISITIONS

**100%** of the Uruguá and Tambaú fields (Santos Basin)

**Cidade de Santos FPSO**, which operates in the Uruguá and Tambaú fields

Drainage infrastructure – **Uruguá-Mexilhão Gas Pipeline**

**23%** of Parque das Conchas – Abalone, Ostra and Argonauta fields (Campos Basin)

### OPERATIONS AND FINANCE

**4,528 thousand boe produced<sup>1</sup>**  
*1. 100% Atlanta and 45% Manati.*

**3 new wells** drilled in the Atlanta Field

**R\$ 1.1 billion** raised in the 2<sup>nd</sup> issuance of debentures

**R\$ 399 million** in investments (CAPEX)

**R\$ 1.4 billion** in net revenue

### ESG PERFORMANCE

**37%** of women in leadership positions

**71%** independent members on the Board of Directors

**ZERO** lost-time accidents

**ZERO** leakage incidents

**19.23 kgCO<sub>2</sub>e/boe**  
Target: 21 kgCO<sub>2</sub>e/boe<sup>2</sup>

2. For the purposes of the corporate target, Enauta considers the intensity of GHG emissions related to operational activities (OPEX) in producing fields in which it operates.

# ESG Performance Data

	2023	2022	2021
<b>Total production</b>			
Total production (thousand boe) <sup>1</sup>	<b>4,528.2</b>	6,015.9	6,671.2
Oil production (thousand bbl)	<b>2,752.6</b>	3,393.8	3,348.6
Gas production (thousand boe)	<b>1,775.7</b>	2,622.1	3,322.6
<b>Financial</b>			
Net revenue (R\$ million)	<b>1,388.6</b>	2,175.4	1,804.9
EBITDAX (R\$ million)	<b>822.5</b>	1,436.6	2,959.8
EBITDAX Margin	<b>59.0%</b>	66.0%	164.0%
Net income (R\$ million)	<b>(45.5)</b>	383.4	1,444.6
Net cash (R\$ million)	<b>(649.2)</b>	1,025.8	2,884.6
Realized CAPEX (US\$ million)	<b>398.8</b>	399.7	23.8
<b>Emissions<sup>2</sup></b>			
Scope 1 GHG emissions (tCO <sub>2</sub> e)	<b>75,750.0</b>	66,003.5	75,352.3
% Scope 1 emissions from flaring	<b>7.7%</b>	11.1%	16.5%
% Scope 1 emissions from other forms of combustion	<b>90.0%</b>	86.6%	83.1%
% Scope 1 emissions from fugitive emissions	<b>2.3%</b>	2.3%	0.3%
Scope 2 GHG emissions (tCO <sub>2</sub> e)	<b>11.9</b>	11.7	28.3
Scope 3 GHG emissions (tCO <sub>2</sub> e)	<b>58,918.5</b>	34,881.0	25,049.0
Enauta corporate emissions intensity (kgCO <sub>2</sub> e/boe) – includes scopes 1 and 2 <sup>3</sup>	<b>19.23</b>	17.18	17.6
Manati Field emissions intensity (kgCO <sub>2</sub> e/boe) - includes scopes 1 and 2	<b>13.5</b>	13.3	10.1

1. Consider 100% Atlanta and 45% Manati. It does not consider the associated gas.

2. Considers only operations under Enauta's operational control and may undergo changes after third-party audit. The final data will be made available in the Public Emissions Registry of the Brazilian GHG Protocol Program.

3. Considers only operational activities in the Atlanta Field (OPEX). For the purposes of the corporate goal, Enauta considers the intensity of GHG emissions related to the operational activities in producing fields in which it operates.

	2023	2022	2021
<b>Energy</b>			
Total energy consumption (thousand GJ)	<b>1,153.3</b>	1,059.7	1,276.4
% energy from burning fuels	<b>99.9%</b>	99.9%	99.9%
% energy from the purchase of electricity	<b>0.1%</b>	0.1%	0.1%
<b>Ecological impacts and biodiversity</b>			
Number of environmental fines	<b>0</b>	0	0
Monetary value of environmental fines (R\$)	<b>0.00</b>	0.00	0.00
Number of leaks/spills	<b>0</b>	0	0
Leaked/spilled volume (m <sup>3</sup> )	<b>0.0</b>	0.0	0.0
<b>Materials and waste</b>			
Hazardous waste generated (t)	<b>3,712.0</b>	428.4	166.6
Non-hazardous waste generated (t)	<b>192.8</b>	381.0	148.7
Total waste generated (t)	<b>3,904.8</b>	809.4	315.3
% waste diverted from final disposal	<b>99.1%</b>	96.4%	92.4%
% waste destined for final disposal (landfill and incineration)	<b>0.7%</b>	3.5%	6.2%
% waste stored awaiting disposal	<b>0.2%</b>	0.2%	1.4%
<b>Water</b>			
Volume of water withdrawn (m <sup>3</sup> )	<b>28,579.0</b>	24,782.0	18,749.0
% water abstracted from the sea	<b>51.1%</b>	68.6%	68.4%
% water abstracted for onshore administrative units	<b>48.9%</b>	31.4%	31.6%
Volume of produced water (m <sup>3</sup> )	<b>110,377.5</b>	217,935.1	125,426.1
Volume of effluents generated in the operating units (m <sup>3</sup> )	<b>138,646.9</b>	241,492.5	264,502.1
Amount of hydrocarbons in effluent discharges (t)	<b>0.75</b>	2.2	1.1

# ESG Performance Data

	2023	2022	2021
<b>Health and safety</b>			
Number of accidents without lost time (employees and third parties)	<b>18</b>	16	4
Number of lost-time accidents (employees and third parties)	<b>0</b>	2	1
Recordable Accident Rate (TRIR) for third parties	<b>13.20</b>	15.45	5.50
Recordable Accident Rate (TRIR) for employees and third parties	<b>13.11</b>	15.32	5.44
Lost-time injury rate (LTIR) for employees and third parties	<b>0.00</b>	1.92	1.36
Safety Inspections performed	<b>7</b>	25	14
Emergency drills carried out	<b>102</b>	98	102
Highest consequence process safety events (Tier 1)	<b>0</b>	0	0
<b>Diversity</b>			
% of women in the workforce	<b>43.6%</b>	42.1%	43.0%
% women in leadership positions (supervision, coordination, management and board)	<b>36.9%</b>	38.5%	40.5%
% of people with disabilities in the workforce	<b>2.0%</b>	2.0%	2.0%
Ratio of the average remuneration of women in relation to men in supervisory, coordination and management positions	<b>66%</b>	66%	76%

	2023	2022	2021
<b>Human capital</b>			
Number of employees	<b>163</b>	152	128
% employees covered by collective agreements	<b>100.0%</b>	100%	100%
% employees with more than 10 years of experience in the sector	<b>91.0%</b>	88%	84%
% employees with a college degree or an MBA	<b>77.0%</b>	78%	74%
% employees with a master's or doctorate degree	<b>4.0%</b>	15%	16%
Hiring	<b>37</b>	50	30
Dismissals	<b>26</b>	26	24
Turnover rate	<b>19.3%</b>	25.0%	21.1%
Employee training costs (R\$)	<b>286,176</b>	113,582	33,842
Total training hours	<b>5,301</b>	4,686	3,226
Average hours of training per employee	<b>32.52</b>	30.83	25.20
<b>Communities</b>			
% units with impact assessment, community engagement and local development programs	<b>100.0%</b>	100.0%	100.0%
Social investments (R\$ thousands)	<b>0.0</b>	4,231.0	13,754.5



# ESG Performance Data

	2023	2022	2021
<b>Suppliers</b>			
Qualified suppliers	68	88	142
Expenditures with critical suppliers (R\$ billion)	8.9	4.7	3.0
% representativeness of critical suppliers in total expenditures	84.0%	54.7%	91.0%
% critical suppliers whose contracting included social and environmental criteria (documentation and questionnaire)	100.0%	100.0%	100.0%
Number of audits performed	25	10	8
% critical suppliers directly involved in the Atlanta Field audited	100.0%	100.0%	95.0%
% suppliers with non-conformities identified in audits	32.0%	20.0%	23.8%
<b>Ethics and compliance</b>			
% operations assessed for corruption-related risks	100.0%	100.0%	100.0%
Employees trained in anti-corruption policies and practices	36	142	88
% of manifestations treated by the Confidential Channel	100.0%	100.0%	100.0%
Confirmed cases of corruption	0	0	0
Donations to politicians, political parties or candidates for public office (R\$)	0.00	0.00	0.00

	2023	2022	2021
<b>Risk management and internal controls</b>			
Members of the Statutory Audit Committee (CAE)	4	4	3
% independent members of the CAE	100.0%	100.0%	33.3%
% women in the CAE	0.0%	0.0%	0.0%
CAE meetings held	9	13	4
% attendance of members at meetings	100.0%	100.0%	100.0%
<b>Corporate governance</b>			
Members of the Board of Directors (CA)	7	7	7
% independent members of the CA	71.4%	42.9%	28.6%
% women in the CA	14.2%	0.0%	0.0%
Board of Directors meetings held	22	23	17
% attendance of members at meetings	100.0%	100.0%	100.0%
<b>Transparency and accountability</b>			
CDP	Grade B	Grade B	Grade C
Brazilian GHG Protocol Program	In the process of certification	Gold Seal	Gold Seal
Global Compact Brazil Network	CoP (Communication of Progress – 2023-24)	CoP (Communication of Progress – 2022-23)	CoP (Communication of Progress – 2021-22)
Great Place to Work (GPTW)	GPTW Seal (73 points)	GPTW Seal (78 points)	-

# Message from the Chairman of the Board of Directors

Consolidated as one of the ten largest oil producers in the world, Brazil is a market with great opportunities for independent companies in the sector. The ongoing energy transition, which is essential to meet the challenge of climate change, depends on the security and predictability that only fossil energy sources can still offer. Enauta's strategy to expand its production is part of this context. By increasing production and improving its social and environmental indicators, the Company contributes to the global effort to expand energy supply and promote sustainable development.

Successful oil companies will be the ones that can produce at the lowest cost and emissions. Therefore, we are committed to increasing efficiency and acting in accordance with high standards of safety and responsibility towards society. The implementation of the Atlanta Field Definitive System is evidence of the materialization of the strategic vision produced by the shareholders.

The various solutions adopted to make the Atlanta FPSO more energy efficient prove Enauta's ability to innovate and anticipate the new challenges of the oil and gas industry.

In the same sense, the acquisition of the Uruguá-Tambaú Fields reinforces the strategy of moving towards a more efficient and sustainable production model. With a complete infrastructure, which includes a gas pipeline and an FPSO in operation, the assets will continue to produce oil and natural gas and contribute to meeting national demand. The second acquisition made in 2023—the 23% stake in Parque das Conchas—is part of the same strategy of increasing the availability of low-sulfur fuels to society. Following the example of the successful history of the Manati Field, this model of acting in consortium with other companies enhances the generation of value and mitigates operational and market risks.



The continuity of the adoption of good practices, the continuous improvement of corporate governance and the search for growth are the Company's guiding principles for the short and medium term



One of Enauta's differentials is the technical quality and know-how of its employees. Valuing and retaining these talents, together with promoting diversity in the processes of attracting and selecting new professionals, is one of the priorities for management. Therefore, in 2023, shareholders approved a new long-term compensation model for employees, including the granting of restricted shares, stock options, and the creation of a matching share program. This is an initiative that seeks to strengthen a culture that prioritizes pragmatism, efficiency, objectivity, and meritocracy, encouraging conscious risk-taking and aligning the team's interests with those of shareholders.

The way Enauta conducts its business, integrating sustainability into the

development of its asset portfolio, has been recognized by the market. In addition to being a signatory to the UN Global Compact since 2011, the Company reaffirmed its B grade in the climate change management questionnaire of the CDP global platform in 2023 and, for the first time, was included in B3's Corporate Sustainability Index (ISE) portfolio.

The continued adoption of good practices, the continuous improvement of corporate governance and the pursuit of growth are the Company's guiding principles for the short and medium term. With the financial strength to carry out the planned investments and differentiated human capital, Enauta is ready to continue growing.

**Mateus Tessler**  
Chairman of the  
Board of Directors at Enauta

# Message from the Chief Executive Officer

2023 was a year of great transformations for Enauta, as we moved towards the realization of the strategic repositioning started in 2020.

In a scenario marked by the relentless search for efficiency and growth, we signed agreements to acquire two new assets, while advancing in the implementation of the Atlanta Field Definitive System. In the Santos Basin, the acquisition of the Uruguá and Tambaú Fields, the Cidade de Santos FPSO and the Uruguá-Mexilhão Gas Pipeline allows us to glimpse a horizon full of opportunities. After approval by regulatory bodies, we will operate the entire production system, preparing to extract value by applying our technical and operational expertise. In the Campos Basin, the purchase of a 23% stake in Parque das Conchas, operated by Shell, will allow us to increase production and diversify our activities.

The christening of the Atlanta FPSO on December 13 was an important moment. It indicated the imminent completion of the works on the platform and, with the completion of several stages of the project, the maintenance of the forecast for the first oil of the Definitive System for August 2024.

All these achievements were facilitated by the trust of shareholders and Enauta's corporate governance model. In 2023, we were selected to be included in the stock exchange's Corporate Sustainability Index – the ISE B3, a recognition of our ongoing commitment to ESG principles. We are the only oil and natural gas producing company to be included in this portfolio.

We were able to resume production at the Atlanta Pilot System and maintain confidence in future growth. Our highly skilled team remains committed to the efficient production of oil and natural gas while adhering to the highest standards



In 2023, we were the only oil and natural gas producing company selected to join ISE B3, a recognition of our ongoing commitment to ESG principles



of safety and environmental responsibility. In a context of constant change, we will continue to be attentive to opportunities to generate value for our shareholders, seeking to improve management and transparency and working to improve our performance in relation to governance and social and environmental aspects in our operations. We are committed to adopting practices and technologies that allow us to operate in a more sustainable way, ensuring that our activities impact the environment as little as possible and have a positive impact on the communities in which we operate.

All these achievements are a reflection of the effort and dedication of our team throughout this challenging year. I am confident that everyone's work will make Enauta an even more successful company.



**Décio Oddone**  
Chief Executive Officer at Enauta



## Enauta on a growth path

### Enauta is in a position to reach a new level in the Brazilian oil and gas sector

In 2023, we acquired two new offshore assets and progressed, on schedule, on the development of the Atlanta Field Definitive System (DS), achievements that will increase our ultra-deepwater oil production from 2024, consolidating our position as one of the leading independent producers in the country.

In December 2023, we announced the full acquisition (100%) of the Uruguá and Tambaú fields, previously operated by Petrobras, including the gas flow infrastructure that connects them to the Mexilhão field and the Cidade de Santos FPSO. We also announced the acquisition of QatarEnergy's 23% stake in Parque das Conchas, covering the Abalone, Ostra and Argonauta fields. The completion of these transactions is

subject to the approval of regulatory bodies. These new assets, located in the Santos and Campos Basins, respectively, enrich our production portfolio, expanding our capacity to generate value.

In addition to the recent acquisitions, we maintain our stake in two producing assets. We operate, with a 100% stake, the Atlanta Field, located in deep waters in the Santos Basin; and we have a 45% stake in the Manati Field, operated by Petrobras and one of the largest producers of non-associated natural gas in the Northeast region.

Through the Early Production System (EPS), in 2018 we started operating the Atlanta Field, where the production of heavy oil (14<sup>o</sup> API) with low sulfur content is an ideal option for use as a less polluting marine fuel, in accordance with IMO 2020 international standards. It is important to note that in 2023, the operational activities and investments made for the implementation of the DS will allow the increase in average daily production, in an efficient and safe manner in 2024 (learn more on page 17).

# Business model

## Purpose

To be the leading independent oil and natural gas production company in Brazil.

## Mission

To produce the oil and natural gas required by society, in a safe, efficient, responsible manner, with the focus on generating value.

## Our assets

**4 offshore** assets in production\*  
\*2 of them in the process of being acquired.

**16 concessions** for exploration:

- 12 offshore
- 4 onshore

**7 basins**



CAPITALS			
<b>FINANCIAL</b>	<b>US\$ 399 million</b> invested	<b>R\$ 327.5 million</b> in taxes paid	<b>R\$ 39.5 million</b> in dividends paid
<b>MANUFACTURED</b>	<b>168 million of boe</b> in 2P reserves	<b>2 new assets</b> in the process of being acquired	<b>4.528 thousand boe</b> of total production Enauta <sup>1</sup> <small>1. Consider 100% Atlanta and 45% Manati. It does not consider the associated gas.</small>
<b>SOCIAL</b>	<b>100%</b> of Atlanta Field suppliers audited	<b>R\$ 18 million</b> in social projects <sup>2</sup> <small>2. Invested in 2022 (more than R\$ 13 million) and 2021 (more than R\$ 4 million).</small>	More than <b>200 thousand people</b> benefited
<b>HUMAN</b>	<b>32.52 hours</b> of training per employee	<b>Zero lost-time</b> accidents	<b>44%</b> women <b>25%</b> black
<b>INTELLECTUAL</b>	More than <b>R\$ 55 million</b> invested in R&D since 2011	<b>61%</b> of staff with more than 20 years of industry experience	<b>Grade B</b> in the CDP questionnaire <sup>3</sup> <small>3. Assessment of climate risks and opportunities</small>
<b>NATURAL</b>	<b>Zero significant leaks</b> in the Atlanta Field	<b>99%</b> of waste diverted from final disposal	<b>75,76 thousand tCO<sub>2</sub>e</b> of Scope 1 in the Atlanta Field

TRENDS	Growing demand for energy	Demand for oil and gas production with lower CO <sub>2</sub> emissions	Oil and gas price appreciation	Energy transition with safety and reliability
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## New businesses

### Uruguá-Tambaú

In December 2023, we entered into a contract with Petrobras for the acquisition of 100% of the Uruguá and Tambaú oil and gas fields and the gas flow infrastructure that connects them to the Mexilhão field. In addition, we formalized the contract for the purchase of the Cidade de Santos FPSO, the platform responsible for production in both fields.

The transportation of natural gas produced in these fields is carried out by the Uruguá-Mexilhão network, a 178-kilometer pipeline with a capacity of 10 million cubic meters. This infrastructure connects the Cidade de

Santos FPSO to the Mexilhão branch of Route 1 and the Caraguatatuba natural gas processing unit.

The closing of the transaction is subject to conditions precedent, including the approval of the National Agency of Petroleum, Natural Gas and Biofuels (ANP) and the Brazilian Institute of Environment and Renewable Natural Resources (IBAMA). The Administrative Council for Economic Defense (CADE) has already approved the transaction in January 2024.

INVESTMENT

**US\$ 10 million**  
for the acquisition of 100% of the concession and gas flow infrastructure

**US\$ 48.5 million**  
for the acquisition of Cidade de Santos FPSO

### Parque das Conchas

Located in the Campos Basin and operated by Shell, Parque das Conchas encompasses the Abalone, Ostra and Argonauta oil fields. In December 2023, we entered into the agreement to acquire the 23% stake held by QatarEnergy Brasil Ltda. in the consortium.

The completion of the transaction is subject to conditions precedent, including the approval of the National Agency of Petroleum, Natural Gas and Biofuels (ANP), the Administrative Council for Economic Defense (CADE), the Brazilian Institute of the Environment and Renewable Natural Resources (IBAMA).

INVESTMENT

**US\$ 150 million**  
adjusted for project cash flow between July 1, 2023 and the closing date of the asset acquisition transaction

### Oliva Field

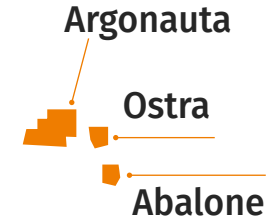
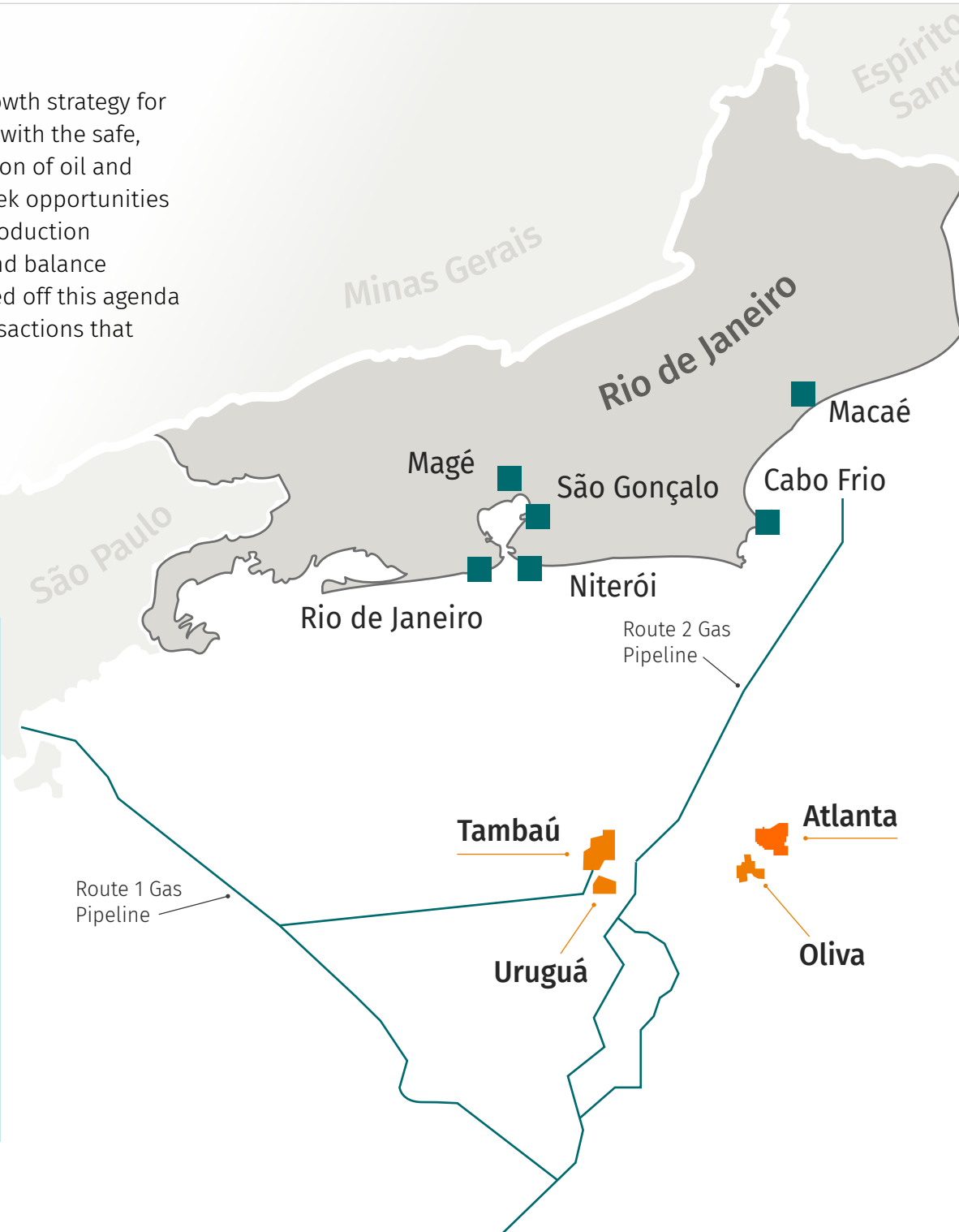
Located 18 kilometers from the Atlanta Field, the Oliva Field is part of the same concession acquired in 2011. Its reservoir, located at a depth of 2,500 meters, has an estimated volume of 370 million barrels of oil equivalent (boe) in place.

In 2023, we started the “Competition for the Development of New Technologies” process, in which we will seek new solutions for the production of the asset and the obtaining of energy resources. Potential suppliers were invited to express interest in participating in this development.

The Oliva Field is made up of reservoirs of the same geological age when compared to the Atlanta Field. Only technologies that are already known and tested will be used in the project.

In the third quarter of 2023, an investment of US\$20 million was approved for the engineering detailing and acquisition of long-term equipment for the Oliva Field, aiming to accelerate its development. The Final Investment Decision (FID) is expected in the fourth quarter of 2024. The producing system will initially have two wells in early production (SPA).

Since 2020, we have outlined a growth strategy for Enauta aimed at generating value with the safe, efficient and responsible production of oil and natural gas. With this focus, we seek opportunities to acquire mature assets in the production phase, to diversify the portfolio and balance operational risks. In 2023, we kicked off this agenda with the signing of important transactions that strengthened the Company.



### Uruguá-Tambaú

- Concession until 2032
- 7.4 thousand boe/day was the average production of the Uruguá and Tambaú fields in the last five years.
- The Cidade de Santos FPSO has the capacity to produce 25,000 barrels of oil and 10 million cubic meters of gas per day. It can store up to 700 thousand boe.

### Parque das Conchas

- Concession until 2032
- Parque das Conchas stands out for its competitive extraction and development costs, in addition to presenting complementarities in quality and logistics characteristics with Atlanta oil, as well as sharing similar production technologies.
- The field activity presents potential synergies with Enauta's expansion campaign planned for the coming years.

### Oliva Field

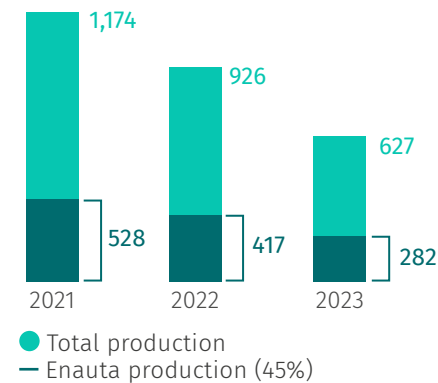
- Concession until 2044
- With a reservoir at a depth of 2,500 meters, the Oliva Field has high operational synergy with the Atlanta Field. This characteristic allows the maturation of new technologies for the development of the asset.

# Know-how in natural gas exploration

Natural gas, essential for industries, businesses and homes, is a sustainable and strategic source of energy for the Brazilian economy. The Energy Research Company (EPE), an agency of the Ministry of Mines and Energy, estimates that demand for the fuel will grow by about 25% by 2032, reaching an average of 126 million cubic meters per day.

Thus, the production of natural gas is part of our value creation strategy. The Manati Field, located in Bahia, operated by Petrobras and in which we have a 45% stake, is a relevant asset in this context. In 2023, total natural gas production in Manati reached 627.4 million cubic meters, contributing to the flexibility and security of supply in the Northeast region. There was a reduction of 32% compared to the previous year, due to the lower demand for natural gas, mainly for thermoelectric generation due to the high levels of the hydroelectric reservoirs.

Production of the Manati Field (million m<sup>3</sup>)



The growth potential of natural gas in the country is related to the evolution of the economy, mainly driven by the increase in industrial activity currently concentrated in the Southeast and South regions. In this context, we have four onshore blocks in the Paraná Basin, in the exploration phase, with strategic potential for our business.



In case of discovery in this region, the proximity to the consumer market and to the gas infrastructure will facilitate the flow of production. An option to be explored together with the consortium is the reservoir-to-wire

(R2W) model, in which natural gas is used to generate electricity, made available in the National Interconnected System (SIN) through the nearby transmission network, expanding the alternatives for using gas.





# Transformation in the Atlanta Field

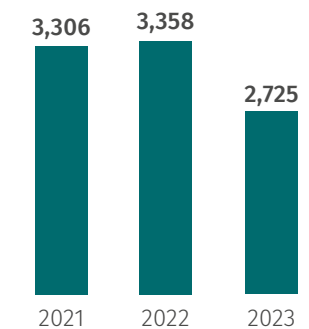
The Atlanta Field, located in the Santos Basin, is a concession 100% controlled by our Company. Since 2018, the offshore operation has been carried out through the Early Production System (SPA), with three producing wells connected to the Petrojarl I FPSO.

With a reservoir located in ultra-deep waters, in a water depth of 1,550 meters, the SPA was developed as an effective technical solution to validate operational

innovations that made oil production in Atlanta viable. With a lower level of investment, the development of the SPA expanded the knowledge about the behavior of the reservoir, which is essential for the next phase of production via the Definitive System (DS). By December 2023, total production had accumulated 26.3 million barrels.

With the installation of the DS, we will make significant advances in productivity and eco-efficiency. The new Atlanta FPSO, scheduled to come online by August 2024, has the capacity to produce up to 50,000 bbl/day of oil – almost 70% higher than the Petrojarl I. Its storage capacity of 1.6 million bbl is almost six times larger. In addition, the platform is being adapted to incorporate new technologies aimed at reducing the intensity of greenhouse gas (GHG) emissions in the operation (learn more on page 31).

Production of the Atlanta Field (thousand bbl)<sup>1</sup>



1. It does not consider the associated gas.

## Baptism and exercise of the purchase option of Atlanta FPSO

The christening ceremony of the Atlanta FPSO was held on December 13, 2023, at the Drydocks World shipyard (Dubai), where the platform underwent adaptations and renovations. After the completion of the activities, the vessel will head to the Brazilian coast.

Yinson, a supplier contracted to operate in the Definitive System (DS) of Atlanta Field, exercised in July 2023 the option to purchase Atlanta FPSO, as provided for in the signed contract. With this decision, the partner acquired 100% of the shares of AFPS B.V., the company that owns the platform. The transaction is valued at US\$ 323 million, which will be paid by Yinson over 15 years.

This transaction represents a significant milestone for our Company, reducing risks associated with the Atlanta DS. Additionally, exercising the option results in a reduction in net outlay of approximately US\$ 100 million by the completion of the platform.



The expectation is that the first oil from DS will be obtained by August 2024. Until the full transition, the SPA will be maintained and the FPSO Petrojarl I will operate simultaneously, ensuring continued oil production and operating income generation.

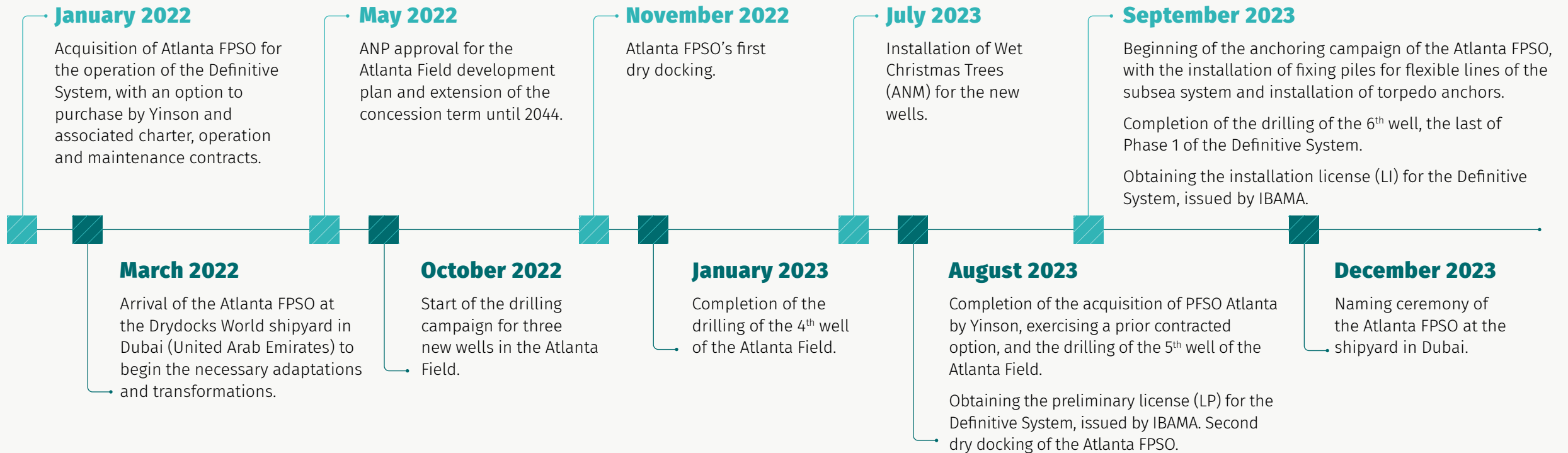
Throughout 2023, the Atlanta DS project progressed according to the planned and schedule. Approximately 88% of the activities

have already been completed on several fronts, including the docking of the FPSO, drilling and completion of wells, assembly of part of the subsea equipment, obtaining licenses, among other significant milestones.

The total investment approved for the installation of the DS was US\$ 1.2 billion, including, at the time, the cost of acquisition and adaptation of the Atlanta FPSO.

# Evolution of the Atlanta Definitive System

Learn about the main milestones of the transformation of the Atlanta Field



## PROJECT FEATURES

- 185 km from the coast
- 158.9 million bbl of 2P reserves<sup>1</sup>
- 100% Enauta
- Block BS-4 (Santos Basin)
- Heavy oil (14o API) with low sulphur content
- 1,550 meters of water depth
- 6 wells in Phase 1
- Atlanta FPSO
- Up to 50,000 bbl/day of oil production capacity
- 1.4 million bbl storage capacity
- Energy efficiency and reduced CO<sub>2</sub> emissions intensity

# Financial performance in 2023

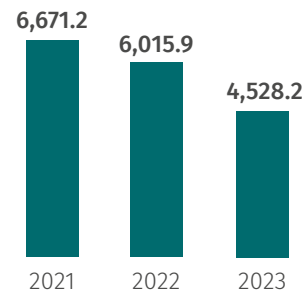
Enauta’s financial performance for the full year 2023 was exceptionally impacted by operational and market conditions. Throughout the year, the subsea pumping system of the Atlanta Field had to undergo maintenance, generating production stoppages, which resumed in November. In the Manati Field, production was reduced due to the seasonality of the natural gas market.

These factors led to a 25% lower total production volume compared to 2022. Net production (100% Enauta + 45% Manati) totaled 4,528 thousand barrels of oil equivalent (boe).

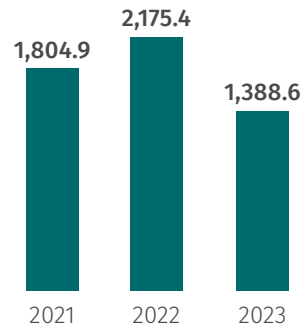
Net revenue for the period followed the lower productivity and totaled R\$ 1,389 million, a reduction of 36% year-on-year. EBITDAX decreased by 43% compared to 2022 and was R\$ 822.5 million in the period. The Company’s net income was negative of R\$ 45 million.

In the third quarter of 2023, we completed Enauta’s second issuance of debentures, with a total funding of R\$ 1.1 billion. The success of the offering reflects the confidence of investors in our ability to evolve and generate value, delivering oil and natural gas production safely, efficiently and responsibly.

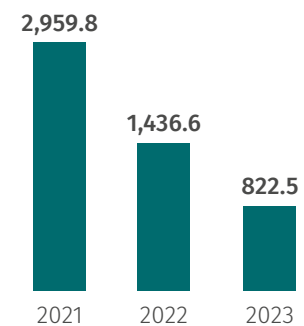
Enauta’s total net production (thousand boe)



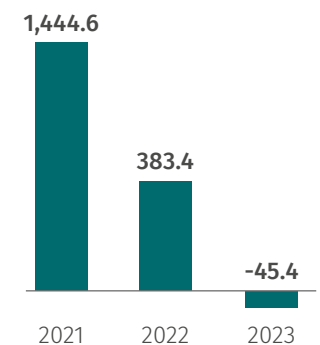
Net revenue (R\$ million)



EBITDAX (R\$ million)



Net income (R\$ million)



Financial strength is a competitive advantage for our Company, which is about to reach new production levels with the start-up of the Definitive System (DS) of the Atlanta Field. In 2023, we invested approximately \$370 million in the Atlanta Field

## Distribution of Value Added

Value added in 2023 was 26% lower than in the previous period, mainly due to reduced revenues. In the distribution of value added, the largest portion refers to the payment of interest and rents (remuneration of third-party capital). In view of the negative net result in the period, the value added distributed to the remuneration of equity was also negative.

### Statement of Value Added – main lines (R\$ thousands)

	2023	2022 <sup>1</sup>	2021
Income	1,743,400	2,356,003	2,852,200
Inputs purchased from third parties	-730,815	-921,993	395,428
Gross value added	1,012,585	1,434,100	3,247,627
Depreciation, amortization and depletion	-665,948	-335,498	-807,987
Net value added produced by the entity	346,637	1,098,512	2,439,641
Value added received in transfer	333,700	496,416	238,641
<b>Total value added to be distributed</b>	<b>680,337</b>	<b>1,594,928</b>	<b>2,678,282</b>
<b>Distribution of value added</b>			
Personnel	137,815	128,453	80,969
Taxes, fees and contributions	172,523	405,587	913,231
Remuneration of third-party capital	415,391	677,513	239,517
Remuneration of own capital	-45,393	383,375	1,444,565
<b>Total value added distributed</b>	<b>680,337</b>	<b>1,594,928</b>	<b>2,678,282</b>

1. Data resubmitted.





Headquartered in the city of Rio de Janeiro (RJ), Enauta is a publicly-traded company, with shares listed and traded on B3. Since the IPO in 2011, we have been part of the Novo Mercado, a listing segment that brings together companies with the highest standards of governance and interaction with shareholders in the national capital market.

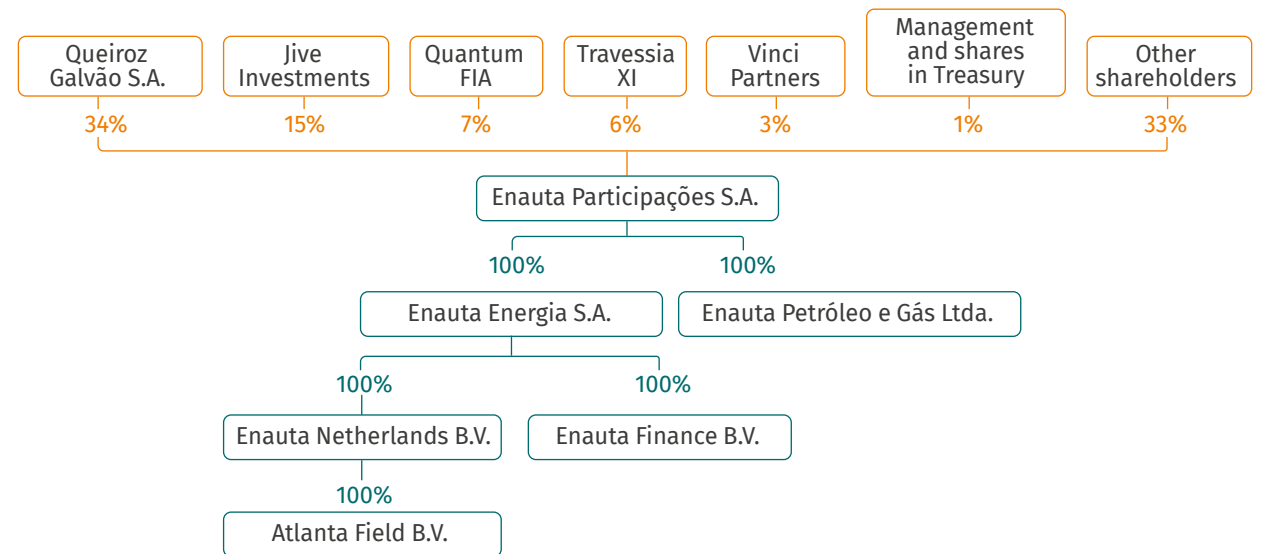
In 2023, there were significant changes in the shareholding composition. Queiroz Galvão S.A. (QGSA), the former controlling shareholder, transferred shares held by

Queiroz Galvão S.A. (QGSA) and now holds 34.38% of the share capital. In a letter sent to the Company, QGSA considered that the entry of new qualified investors, with experience in investments and a focus on the adoption of corporate governance mechanisms, could contribute to the generation of value for the Company and its shareholders.

After the transfer of the aforementioned shares, 64.7% of our shares were in free float at the end of 2023, a percentage higher than the minimum of 20% required by B3 for companies listed on the Novo Mercado.

# Corporate governance

## Corporate structure





## Governance structure

Our corporate governance model is aligned with the best market practices and evolves continuously, with the aim of promoting transparency, efficiency and sustainability in the decision-making process. The change in the corporate structure in 2023 generated changes only in the composition of the governance bodies, maintaining the decision-making structure and corporate policies.

The Board of Directors is the body responsible for establishing the Company's strategic policies and guidelines. Its members are appointed by shareholders for a two-year term and may be re-elected.

The current members elected in July 2023 include five independent members (including the Chairman of the Board). No member of the Board holds an administrative position in the Company.

**14%**

female representation on the Board of Directors

**71%**

of the Board of Directors is made up of independent members

**64.7%**

of shares in free float

**ENAT3**

**B3's Novo Mercado**

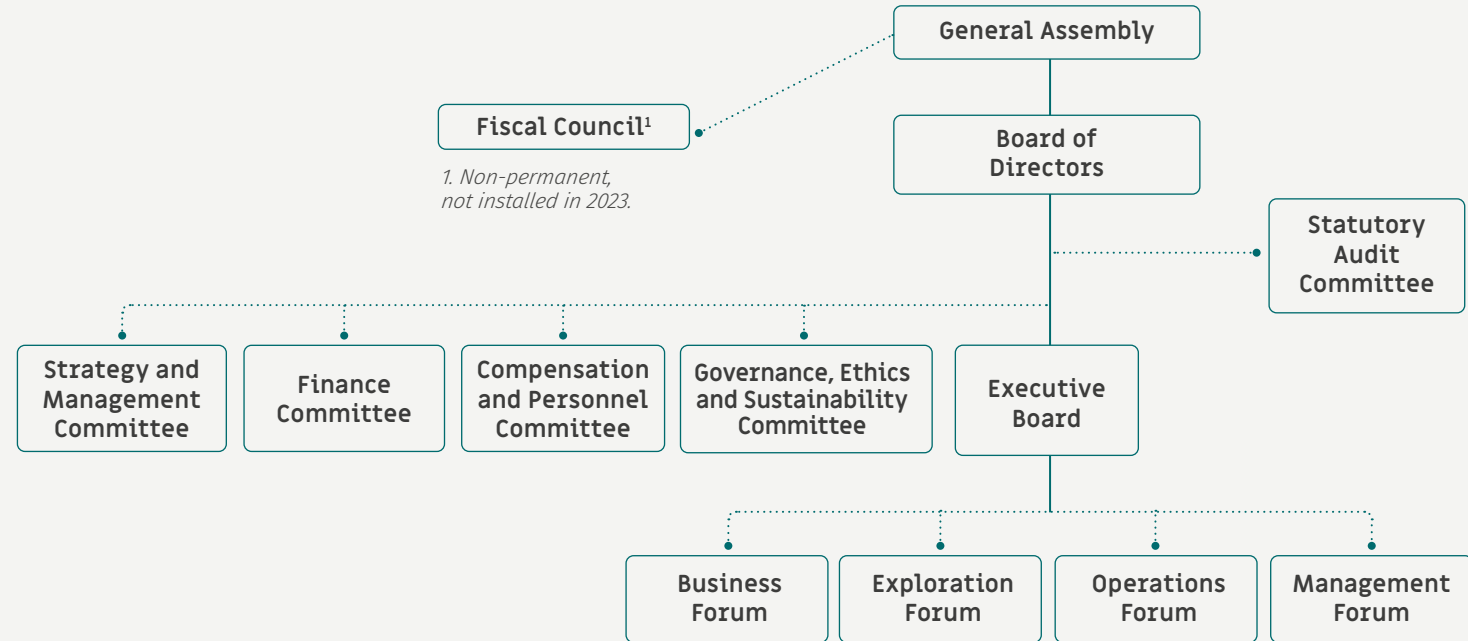
**Corporate Sustainability Index (ISE-B3)**

The work of the Board of Directors is supported by five Advisory Committees, including the statutory Audit Committee, which analyze relevant matters in detail and make recommendations. In addition, the Company can count on a non-permanent Fiscal Council, installed by resolution of the shareholders at the General Meeting – in 2023, the Fiscal Council was not installed.

The leadership of the business strategy is led by the Executive Board, which is made up of three executives appointed by the Board of Directors.

All members of the Board of Directors, Committees and Executive Officers are appointed to their respective roles in accordance with the guidelines set forth in our Nomination Policy, in force since 2020. We also have policies and procedures for the annual performance evaluation of the members of the governance bodies, as well as for defining the compensation of the managers. These practices contribute to ensuring transparency, effectiveness and compliance with the highest standards of corporate governance in our organization.

### Governance structure



### ESG Databook

In the ESG Databook, we disclose the members of the Board of Directors, Committees and Executive Board and provide more information on the policies and practices of compensation, performance evaluation and appointment of members. Further information is available in section “7. General Meeting and Administration” of the Reference Form, available on the [Investor Relations website](#).



# Compliance Program

The Compliance Program is a fundamental pillar of our corporate governance model. In operation since 2015, this platform ensures the communication of the values and principles expressed in the Code of Ethical Conduct and the monitoring of the application of compliance policies and procedures, in addition to preventing fraud and corruption.

The Legal and Compliance Department leads the conduct of the Program in all our activities and businesses. The area reports directly to the Board of Directors, with frequent interactions with the Governance, Ethics and Sustainability Committee.

One of its main responsibilities is to map the exposure to corruption risks in the interaction with public officials. In 2023, with the support of an external consultant, we updated this

risk assessment and the necessary action plans to prevent the eventual occurrence of situations of this type. The analyses considered 100% of the Company's operations and mapped the main risks in the subject: relationship with the public administration, relationship with third parties, consortia and partnerships (SPEs), donations and sponsorships, and conflicts of interest.

The evaluation identified that our policies and procedures, together with leadership and employee training and awareness initiatives, have been effective in preventing bribery and corruption. In the last year, once again, no complaint of this nature has been received through the Confidential Channel or confirmed in internal investigation procedures.


## Confidential Channel

The Confidential Channel is the main tool of the Compliance Program so that any interested party can report acts and situations that are not in accordance with our values and governance principles. The management of the channel is carried out by an external company, ensuring the confidentiality of the information and the possibility of anonymity to whistleblowers.

In 2023, the Confidential Channel received five complaints, of which three were considered partially valid, one was unfounded and one whose investigation was inconclusive. Among the complaints, one was related to gender discrimination, and measures were taken to guide the reported professional to adjust their behavior. No cases of corruption were registered, nor were any legal proceedings related to this issue.

### Access the Channel

 [canalconfidencial.com.br/enauta/](https://canalconfidencial.com.br/enauta/)

 0800 741 0022 (Brazil)  
0800 022 0279 (Netherlands)  
+ 55 11 2739 4561 (other locations – collect call)

## Supplier evaluation

Within the Compliance Program, we conduct the verification of 100% of the suppliers of materials and services with which we maintain business relationships. We use a specific portal, receive and evaluate a series of documents and licenses prior to hiring, in order to ensure the compliance of our partners with applicable laws and regulations.

The same procedure is applicable to social organizations and entities that receive sponsorships and donations from our Company. Only after the approval of the Compliance area can the contracts be approved.

**100% of suppliers undergo compliance due diligence procedures**

## Compliance training

Every year, as part of the activities of the Compliance Program, we promote training for all employees. These actions reinforce the values and principles established in the Code of Ethical Conduct and address specific issues for the improvement of our practices and conduct.

Throughout 2023, one of the main topics we worked on was harassment in the workplace. The holding of face-to-face lectures for all professionals, combined with communication actions, allowed for a deeper discussion on behaviors that characterize cases of moral and sexual harassment in professional relationships. The same training was also extended to all Executive Officers and members of the Board of Directors.

The agenda was motivated by the enactment of Law No. 14,457/22, which instituted the Employ + Women Program and determined the creation of the Internal Commission for the Prevention of Accidents and Harassment (CIPA+A). The training provided training to CIPA members on the procedures to be followed in cases of

sexual harassment in our operations, including the registration of the occurrence in the Confidential Channel and other measures.

In 2024, we aim to organize our Company's 1st Compliance Day, with lectures and workshops to further expand the understanding and engagement of employees in ethics and compliance management.

## ESG Databook

In the ESG Databook, we detail our supplier assessment practices and present the procedures adopted to expedite critical suppliers that provide services for the operation of the Atlanta Field, driving respect for human rights throughout the value chain. In addition, we disclose the hours of training and types of training we carry out on compliance for our employees and administrators, broken down by gender and by functional level.



# Risks and internal controls

Oil and gas exploration and production is an industrial activity exposed to different types of operational and financial risks. Therefore, risk management is an essential and integral part of our corporate governance, playing a crucial role in the structured and sustainable evolution of strategic objectives and results.

The Corporate Risk Management Policy, approved by the Board of Directors in 2022, is the instrument that establishes the guidelines and procedures to be followed by all areas of risk management. The Risk Management Group, an executive structure implemented since 2021, advises the Board of Directors in assessing the risks prioritized and the mitigation measures adopted.

The Risk Management Group is responsible for preparing and updating the annual Corporate Risk Matrix, a tool that allows the identification

and prioritization of risks based on the probability of occurrence and the potential impact on the Company's strategic planning. The development and execution of mitigation plans are assigned to managers formally designated as risk owners.

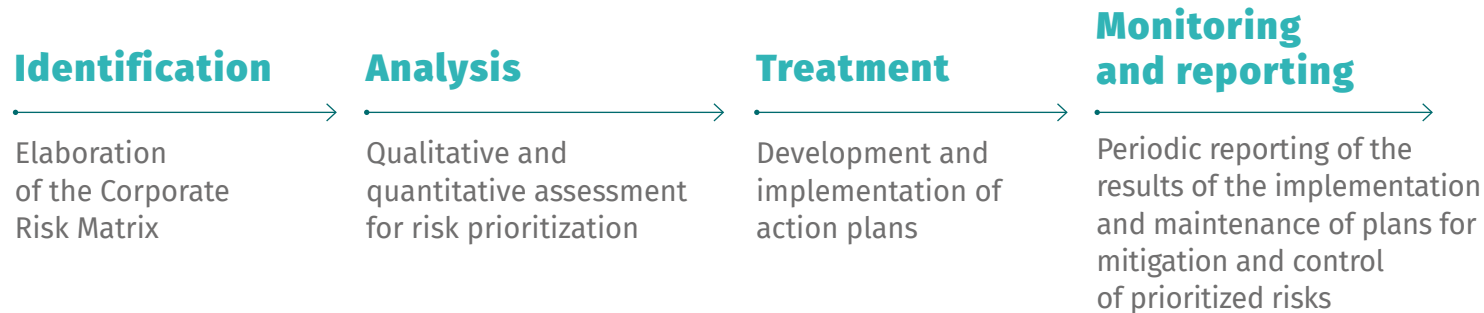
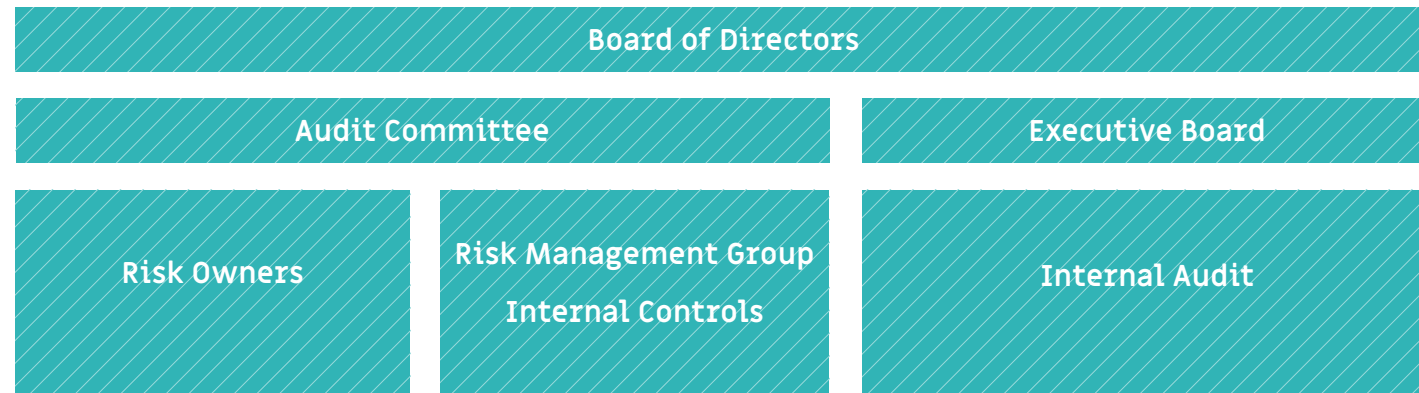
**Risk management covers all areas and is integrated into the corporate governance structure, also involving the internal controls and internal audit fronts**



The Internal Controls area is responsible for evaluating and monitoring the processes and information flow within the Company, assisting in the identification, improvement and implementation of control points to mitigate the mapped risks. In addition, the Internal Controls area interacts with the External Audit and Internal Audit, with the purpose of capturing any occurrences that may impact the financial statements.


Our structure also includes the Internal Audit area, which is responsible for the objective analysis of evidence and independent evaluations for the Board of Directors and the Audit Committee on the adequacy and effectiveness of governance, risk management and internal control processes. Among the analyses conducted is the evaluation of the quality of the process to identify and manage the risks that may impact the achievement of strategic objectives.

### Risk management process



### Top 5 risk factors

- 1** Prices and markets for oil and natural gas are volatile, which could materially adversely affect our business, financial condition or results of operations.
- 2** Enauta is subject to extensive controls and regulations imposed by the Brazilian government and international governments in relation to the oil and natural gas industry and any changes to such controls and regulations could have a material adverse effect on us.
- 3** The Company has a stake in two producing assets and, therefore, any failure that impacts the production of these assets may significantly affect the business, financial condition or results of operations. In December 2023, we announced the acquisition of Uruguá-Tambaú and Parque das Conchas. The completion of these transactions is subject to the approval of regulatory bodies.
- 4** The development schedule of oil and gas projects, including the Atlanta Definitive System, is subject to additional costs and delays, which may have a material effect on our expected investments and the timelines associated with the development of our assets.
- 5** Enauta's business requires significant capital investments and maintenance expenses, which may differ materially from its forecasts, and the Company may not be able to finance such investments or expenses on satisfactory terms.



As signatories to the UN Global Compact, we incorporate the universal principles of respect for people, promotion of human rights, anti-corruption and environmental protection into our strategy and corporate governance

## ESG Management

The management of environmental, social and governance (ESG) risks, impacts and opportunities has been integrated into our Company's governance structure since its foundation. The guidelines for this management are established in the Policy for Sustainable Development and are monitored by the Board of Directors and the Ethics, Governance and Sustainability Committee.

The Board of Executive Officers is responsible for the execution of the ESG management plan, which covers, among other aspects, the monitoring of social and environmental indicators, the periodic reporting of actions and projects, and the communication of developments in relation to the most significant topics for the generation of sustainable value in the long term. The Sustainability Management, reporting directly to the Company's CEO, assumes the strategic planning and conduction of these initiatives,

developing activities to engage employees and external stakeholders.

As part of our operating strategy, we participate in external forums and initiatives that promote advances in ESG management in the oil and gas industry, as well as in corporate organizations in general. Since 2011, we have been signatories to the UN Global Compact and, in 2020, we were the first Company in Brazil to join the Sustainable Ocean Principles (UN) initiative.

In the oil and gas sector, our engagement is focused on initiatives that provide opportunities for business growth and the dissemination of our vision of sustainability. In these forums, we promote the exchange of knowledge, follow the technological development of the sector and actively participate in the construction of positions for the improvement or development of public policies considered necessary for the industry.

Among the associations considered strategic by Enauta, the Brazilian Institute of Petroleum, Gas and Biofuels (IBP), the Brazilian Association of Petroleum Geologists (ABGP), the Brazilian Society of Geophysicists (SBGf), the Society of Petroleum Engineers (SPE) and the Brazilian Association of Petroleum Exploration and Production Companies (ABEP) stand out.

## Our ESG Policies

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 **Climate Change Policy**

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 **Integrated Management System Policy**

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 **Internal Audit Policy**

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 **Risk Management Policy**

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# Climate change and energy efficiency

Climate change mitigation and adaptation to its impacts are central themes in the oil and gas industry. At Enauta, we recognize the importance of these issues for sustainable development. Therefore, investments in technologies to reduce, mitigate and offset greenhouse gas (GHG) emissions, keeping our focus on oil and gas production. These energy sources are essential for ensuring stability in energy supply and promoting continued global economic growth.

We have adopted the strategy of promoting a business model with greater efficiency in energy consumption and reduction in carbon intensity, contributing to a lower environmental footprint in our operations. We materialize this vision by optimizing the fields we operate and directing future investments to the acquisition of mature assets in the production phase.

The governance model for this front is formalized in the Climate Change Policy, approved by the Board of Directors in 2023. This document consolidates our commitments, key criteria and actions

**In 2023, we approved our Climate Change Policy within the scope of the Board of Directors, formalizing guidelines and commitments that guide our mitigation and adaptation actions**

to address the challenges and impacts arising from climate change, promoting environmental and social benefits in the value chain through our operations, investments and partnerships.

The main investment directed to this strategy is the Definitive System (DS) of the Atlanta Field, currently in the final phase of implementation. The Atlanta FPSO, which will start operating in 2024, is designed to receive innovative solutions that reduce the intensity of emissions per barrel produced.



One of the main innovations is the use of crude oil as an energy source to replace diesel for electricity generation, taking advantage of the low sulfur content of Atlanta oil. This decision, based on a Life Cycle Analysis (LCA) study, made it possible for the environmental agency to authorize it. The study indicates a reduction of approximately 20% in greenhouse gas emissions, resulting from the reduction of logistical displacements to supply the platform and produce fuel.

The closed flare system installed on the Atlanta FPSO is another important change for increasing energy efficiency in the operation. The natural gas associated with oil production will be used to inert the tanks, enabling their recovery for the production of electricity.

The choice to invest in the repurposing of an existing platform for the operation of DS also demonstrates our commitment to reducing GHG emissions. The vessel retrofit process at the Drydocks World shipyard in Dubai since 2022 has significantly lower

associated emissions when compared to the production of a new FPSO.

The concession for oil production in the Atlanta Field is valid until 2044. Thus, the solutions and innovations implemented in DS will have a sustainable effect over the next 20 years, aligning our operation with the need to adopt a more efficient production model from the perspective of GHG emissions.

In addition to the efficient energy management of the assets we operate, our strategy is also focused on the acquisition

of mature fields, in which we will be able to contribute to the supply of oil and natural gas. In this sense, in 2023 we carried out an M&A operation covering 100% of the Uruguá and Tambaú fields, previously owned by Petrobras (learn more on page 14).

Upon completion of the transaction, when we become operators of these assets, we aim to employ innovative, lower-carbon technologies and systems for the maximum use of these natural resources.



# GHG emissions management

To manage our greenhouse gas (GHG) emissions, we have adopted the internationally recognized methodology of the GHG Protocol program. Every year, we consolidate the total emissions in our inventory, considering the direct (Scope 1) and indirect (Scope 2 and 3) emissions of our production chain.

Our annual GHG emissions inventories are available in the Public Emissions Registry. The document is recognized with the Gold Seal by the Brazilian GHG Protocol Program and verified by an independent company.

In 2023, our performance in Scope 1 (direct emissions), with an increase of 15%, was impacted by the production shutdowns of FPSO Petrojarl I. In Scope 2 (indirect emissions from the acquisition of electricity), we kept the total stable compared to the previous year, fully offsetting these emissions with the acquisition of renewable energy certificates (I-RECs). In Scope 3 (indirect emissions in the value chain), there was an increase of 62% mainly because of the preparation activities for the Definitive System.

In addition to carrying out the inventory, we voluntarily participate annually in the CDP initiative, an international platform that promotes the engagement of companies and public organizations in the climate change agenda.

We answer the Climate Change and Water Security questionnaires, providing transparency to governance, risk and opportunity management, and mitigation and adaptation actions in the face of the challenges and impacts of climate change. In 2023, our questionnaires were again evaluated with a B grade.

### Gross GHG emissions (tCO<sub>2</sub>e)<sup>1</sup>

	2023	2022	2021
Scope 1	75,750.0	66,003.5	75,352.3
Scope 2	11.9	11.7	28.3
Scope 3	58,918.5	34,881.0	25,049.0
<b>Total</b>	<b>134,680.4</b>	<b>100,896.2</b>	<b>100,429.6</b>

1. Data may change after third-party audit. The final data will be made available in the Public Emissions Registry of the Brazilian GHG Protocol Program.

## ESG Databook

In the ESG Databook, we detail our GHG emissions. Among other information, the document presents our sources of emissions, types of gases that we account for in the emissions inventory and the sources that we use in our energy matrix.

## Emission reduction: commitment and results

Since 2021, we have established as one of our main objectives the reduction of emissions, setting a limit for the carbon intensity of our activities, covering both direct (Scope 1) and indirect (Scope 2) emissions. This goal is a criterion for the variable compensation of all employees and directors.

The formalized corporate target for 2023 was 21 kgCO<sub>2</sub>e for each barrel of oil produced. At the end of the period, the indicator stood at 19.23 kgCO<sub>2</sub>e/boe (compared to 17.18 kgCO<sub>2</sub>e/boe in 2022). For corporate goal purposes, Enauta considers the intensity of GHG emissions related to operational activities in producing fields over which it has operational control. In other words, in the last two years, the calculation of the target considered the activities related to OPEX in the Atlanta Field.

# Carbon stock in mangroves

Our climate change management strategy includes support for the development of environmental research and innovation (RD&I) projects that contribute to reducing the impacts caused by the increase in the concentration of greenhouse gases in the atmosphere.

As part of our commitment, we invested R\$ 1.3 million in an innovative research project that carried out the broadest mapping of the contribution of Rio de Janeiro's mangroves to climate change mitigation. Rio de Janeiro is the first Brazilian state to have this type of information available.

The study, led by UERJ's Negemc over 25 months, involved 18 researchers analyzing five coastal systems in a total area of 14,700 hectares. The results reveal that Rio's mangroves have the capacity to store about 6.8 million tons of carbon. Based on these estimates, we find that mangrove forests in the state of Rio de Janeiro maintain a carbon stock equivalent to about 68% of the emissions from Brazil's oil and natural gas sector in 2016.

The project also identified that 87.5% of the carbon stored in mangrove forests in the state of Rio de Janeiro is found

The potential for generating carbon credits with the CO<sub>2</sub> stock in the mangroves of Rio de Janeiro is in the order of R\$ 500 million. In 2023, the Mangues do Rio project was presented to the ANP and the state secretariats of Rio de Janeiro



in the Metropolitan Region, in areas in the Guanabara and Sepetiba bays. Therefore, the adoption of public policies and strategies for the conservation and recovery of these systems, exposed to greater anthropogenic pressure, is

important to avoid the loss of the high volume of CO<sub>2</sub> stored.

Mangroves not only contribute to the reduction of climate effects, but also offer several ecosystem services. These

environments conducive to marine life are crucial for the reproduction of various species, while the conservation of these areas preserves the culture and traditions of local fishing communities, driving socio-economic development.



# Environmental management in operations

In all the assets we operate, we manage environmental aspects with safety as a fundamental pillar of our activities. We have established robust policies and procedures to ensure compliance with applicable laws and regulations, providing the identification of potential impacts on the environment, as well as actions to mitigate or compensate for their effects.

Our Integrated Management System, certified according to the ISO 14001 standard, connects environmental management to safety protocols, aiming at the prevention of accidents and leaks, the mitigation of risks for our employees and third parties, and the protection of biodiversity. On a regular basis, our approach is evaluated by regulatory and supervisory bodies through external audits and verifications.

**ZERO**  
leaks in Atlanta Field operation in 2023

## Waste

In 2023, in the Atlanta Field, total residuals were four times higher than in the previous period, driven by the drilling campaign of three new wells for Phase 1 of the Definitive System, which will start operating by August 2024.

In the disposal of waste, we prioritize sustainable methods with an emphasis on practices that

allow reuse, such as recycling, beneficiation, and re-refining. These actions are carried out by duly approved companies.

Of the 3.9 thousand tons generated, 84% were intended for processing and less than 1% was sent to final disposal methods (landfill, incineration and autoclave).

Total waste generated (t)	2023	2022	2021
<b>Non-hazardous</b>			
Diverted from final disposition	158.9	352.9	125.9
Directed to for final disposal	26.4	28.1	19.3
Awaiting destination	7.4	0.0	3.6
<b>Total non-hazardous</b>	<b>192.8</b>	<b>381.0</b>	<b>148.7</b>
<b>Hazardous</b>			
Diverted from final disposition	3,710.9	426.9	165.5
Directed to final disposal	0.4	0.1	0.3
Awaiting destination	0.6	1.3	0.9
<b>Total hazardous</b>	<b>3,712.0</b>	<b>428.4</b>	<b>166.6</b>

## Water & Wastewater

From the perspective of water management, oil production in the Atlanta Field does not generate impacts on freshwater bodies. All the water used in production processes is captured directly from the sea and treated in a desalination plant installed on the FPSO. Fresh water is only used (at the headquarters and in the FPSO) for human consumption.

The main focus of attention in water management is related to the discharge of produced water on the high seas. This type of effluent, resulting from the oil processing activities in the FPSO, contains contaminants (such as oil residues) and needs to be treated before its disposal.

In the FPSO Petrojarl I, we treat the produced water following parameters that go beyond environmental legislation. Through digital equipment and systems, we monitor the discharge of effluents in real time. In case of any violation of the established limits, the return to the treatment plant takes place automatically, followed by an additional filtration process. This approach ensures that our operations maintain high standards of environmental compliance and contribute to the preservation of marine ecosystems.

In 2023, total water discharges were 43% lower, mainly due to production shutdowns in the Atlanta Field, which led to a 51% reduction in the volume of water produced.



### ESG Databook

In the ESG Databook, we detail the indicators related to waste and effluent management and provide detailed information on the composition of discarded materials, safety mechanisms to prevent and contain leaks, and non-GHG atmospheric emissions data.

#### Water discharges by type (thousand m<sup>3</sup>)<sup>1</sup>

	2023	2022	2021
Oily water	20.9	29.0	136.8
Sanitary effluents	20.4	12.6	15.0
Produced water <sup>2</sup>	97.4	199.9	112.8
<b>Total</b>	<b>138.6</b>	<b>241.5</b>	<b>264.5</b>

1. All effluents have a concentration of total dissolved solids greater than 1,000 mg/l. There is no discharge in water-stressed areas. There was a change in premise in 2022, starting to count effluents destined for treatment on land as waste, according to management controls.

2. All produced water (100%) is discharged.



Since its foundation, safety has been a non-negotiable value of Enauta. Accident prevention and operational risk mitigation are our top priorities, guaranteed through best practices and processes to fully protect people, the environment and our assets.

Our Integrated Management System (IMS), applicable to 100% of the assets we operate, establishes the standards, procedures, documentation and communication channels to ensure operational safety. All employees and third parties in our units must follow the requirements of the IMS.

The IMS is continuously reviewed and updated in accordance with international best practices. We have adopted the criteria and parameters “9 Rules that Save Lives”, developed by the International Association of Oil & Gas Producers (IOGP) and use the Incident Command System (ICS) methodology, an internationally adopted tool to manage emergency responses.

In the control of activities in which there is a potential risk of leaks, we have equipment inspection and maintenance programs, safety systems, emergency plans, integrity management program, operational procedures, communication systems between maritime units and support vessels, technical training, various trainings, as well as awareness actions.

#### IMS Certifications

- ISO 9001 (quality management)
- ISO 14001 (environmental management)
- ISO 45001 (occupational health and safety management)

#### ANP Technical Regulations

- Operational Safety Management System for Maritime Units (SGSO)
- Subsea Systems Safety Management System (SGSS)
- Well Integrity Management System (SGIP)

# Safety to go deep

## ESG Databook

In the ESG Databook, we disclose more information about the management mechanisms and governance structure of operational security. The document also presents, in detail, the operational safety indicators of the last three years at the Atlanta Field.

To strengthen, among our employees and third parties, awareness of risks, protection barriers and mitigation tools, we have adopted the slogan Safety to Go Deep. Annually, we conduct training, capacity building workshops, and communication campaigns to ensure that everyone involved in operations is able to employ best practices and procedures.

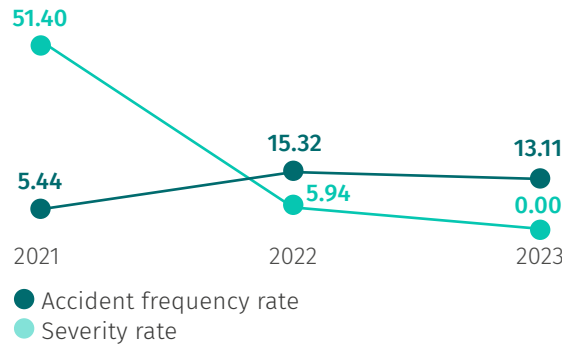
The actions guided by Segurança a Fundo are fundamental in our sustainable growth strategy, especially since most of the operations in the Atlanta Field are carried out by service providers. Compliance with our policies and practices is essential for safe and reliable operation.

We monitor safety indicators continuously, through bridge documents shared with contracted suppliers. In 2023, with the drilling campaign of three new wells in the Atlanta Field, there was a greater exposure to safety risks. Even in this challenging scenario, rates have evolved in line with best practices.

Since the beginning of the activities in Atlanta, no serious accident has resulted in death. Compared to the previous year, the frequency rate of recordable incidents decreased by 14.4%. Aside from that, we did not record any lost-time accidents in 2023.

All accidents and incidents are investigated through a formal process, which encompasses communication, notification, recording, analysis of causes, and establishment of corrective and preventive actions. The root cause analysis is carried out by a multidisciplinary committee that includes technical safety representatives, specialists and members of the Internal Commission for Accident Prevention (CIPA) and the team in which the occurrence occurred. The result is formalized in a report that also includes recommendations for improvement actions.

Atlanta field safety indicators<sup>1</sup>



<sup>1</sup> Considers employees and third parties. Rates calculated with the factor of 1 million man-hours worked.



We followed, in loco, the adaptation and renovation work of the Atlanta FPSO carried out at the Drydocks World shipyard in Dubai. There were no deaths or accidents with lost time among the workers who worked in the project



## Valuing and developing employees

The technical qualification and knowledge about the oil and gas sector that our employees have are relevant competitive differentials of our Company. For this reason, we continuously invest to promote a work environment with equal opportunities and recognition of professional talents who excel in their activities.

In 2023, we established a new mechanism to encourage employee development and the achievement of strategic objectives. We approved a series of long-term compensation plans, including the granting of restricted shares, stock options, and the creation and implementation of the matching shares program, accessible to all employees. This initiative aims to recognize and encourage the team, in line with the perspective of generating value for the Company and shareholders.

To learn more about long-term compensation plans, please visit:

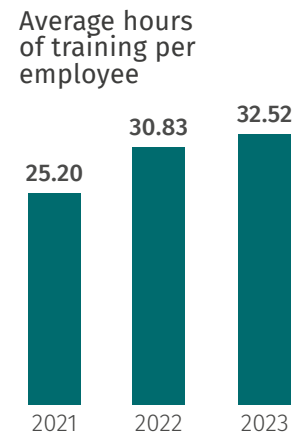
- Stock Option Grant Plan
- Long-Term Incentive Plan (LTI)
- Restricted Stock Grant Plan

## Training and qualification

Focused on promoting the continuous development of our employees, we continue to improve practices that encourage the improvement of technical and leadership skills. In 2023, the total number of training hours offered (5,301 hours) increased by 13.1% compared to the previous year and there was a growth of 6.6% in the average hours of training per employee.

In addition, we maintained the incentive program for training and continuing education, in which the Company can fund up to 100% of technical or behavioral training and 80% of undergraduate or graduate courses.

Every year, as a way to evaluate the effectiveness of our people management model, we participate in the survey using the methodology of the international consulting firm Great Place to Work (GPTW). In 2023, we again received the GPTW seal, with an index of 73 points of approval of human resources practices.



### ESG Databook

In the ESG Databook, we provide additional information about the profile of our team of employees. The document presents the demographic profile of our staff, compensation and performance appraisal practices, and the evolution of the turnover rate in a three-year time series.

#### Average hours of training per employee<sup>1</sup>

	2023	2022	2021
<b>By gender</b>			
Men	39.29	33.88	27.68
Women	26.10	26.65	21.91
Other/I'd rather not qualify	6.00	NA	NA
<b>By functional level</b>			
Executive Board	1.33	1.83	1.33
Management/coordination/supervision	31.06	15.96	13.59
Technicians (engineers and geologists)	46.73	70.67	49.39
Analysts (other)	29.22	24.06	20.04
<b>Total</b>	<b>32.52</b>	<b>30.83</b>	<b>25.20</b>

<sup>1</sup> Calculated as the number of training hours applied in the period divided by the headcount on 12/31 for each category.



## Diversity, equity, and inclusion

The promotion of diversity and equal opportunities for professional growth and development are premises that we practice in the management of our team. These core values are formalized in both the Code of Ethical Conduct and the Policy on People and Human Rights, which express our commitment to maintaining an inclusive professional environment, free from prejudice and discrimination of any kind.

From the perspective of gender equality, we maintain, year after year, the balance between men and women in our team. Women represent 44% of total employees and occupy 37% of leadership positions. Another unique feature is that 25% of our professionals are over 50 years of age, highlighting the generational diversity in our work environment.

In 2023, we made progress in mapping data and information about the diversity of our team. In partnership with the consulting firm GPTW, we conducted our first diversity census. Our goal is to establish, with a focus on valuing



talent, goals to increase the representation of minority racial groups in our ranks and leadership positions, in line with the ethnic and cultural diversity of Brazilian society.

In 2023, we conducted our first diversity census, including aspects of gender, race, religion, and affective orientation

**37%**

of leadership positions are held by women

**44%**

of total employees are women

**25%**

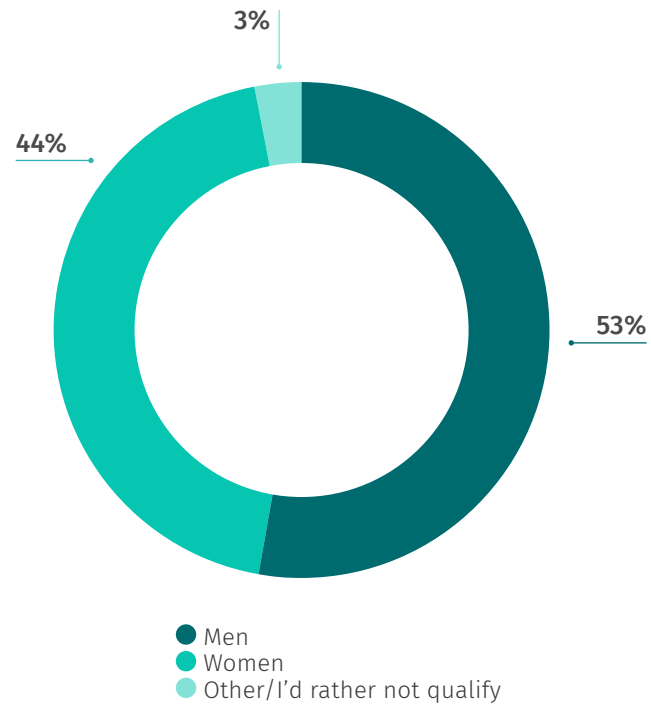
of the total number of employees are black (black and brown)

**25%**

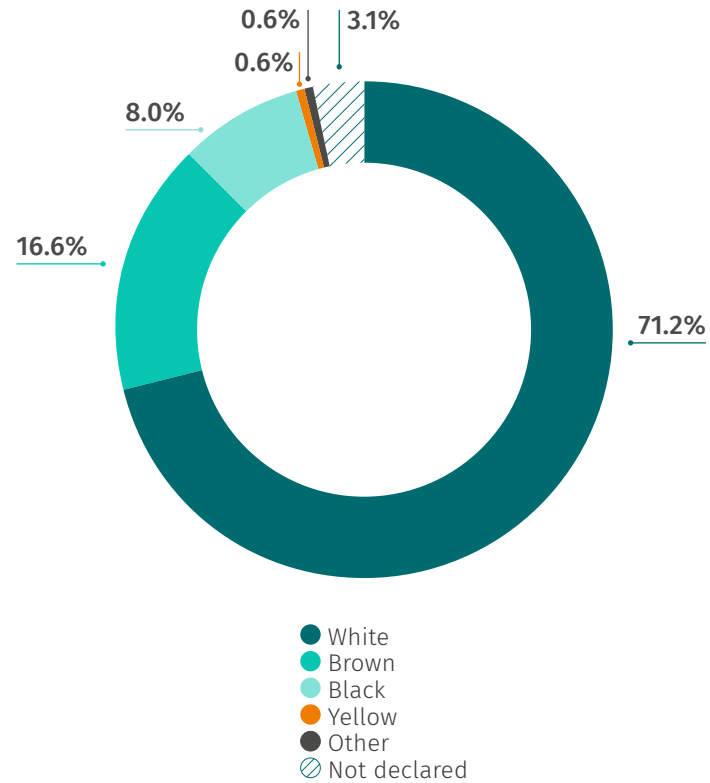
of our professionals are over 50 years old

# Our team profile

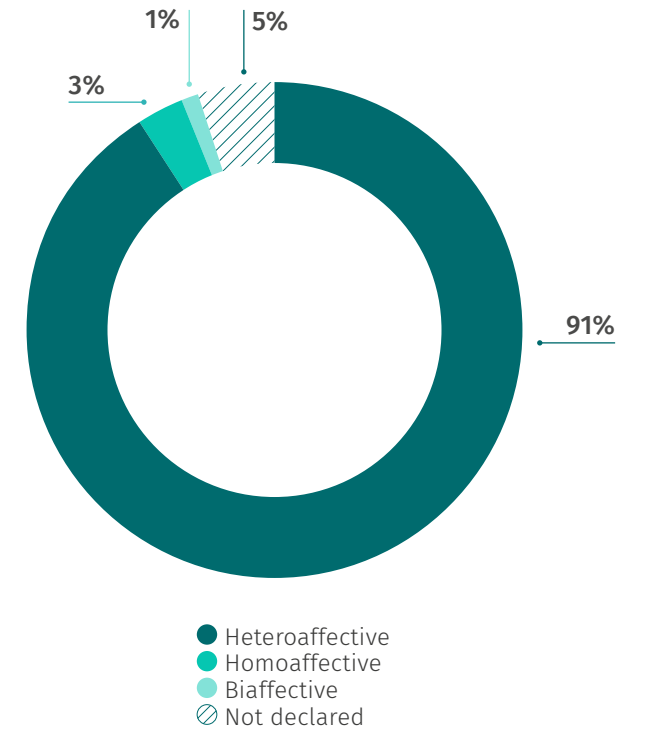
Employees in 2023 by gender



Employees in 2023 by race

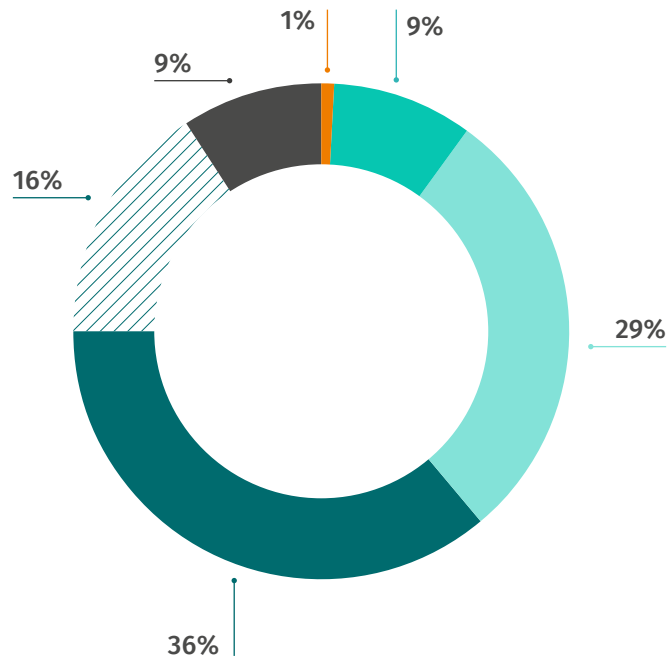


Employees in 2023 by affective orientation



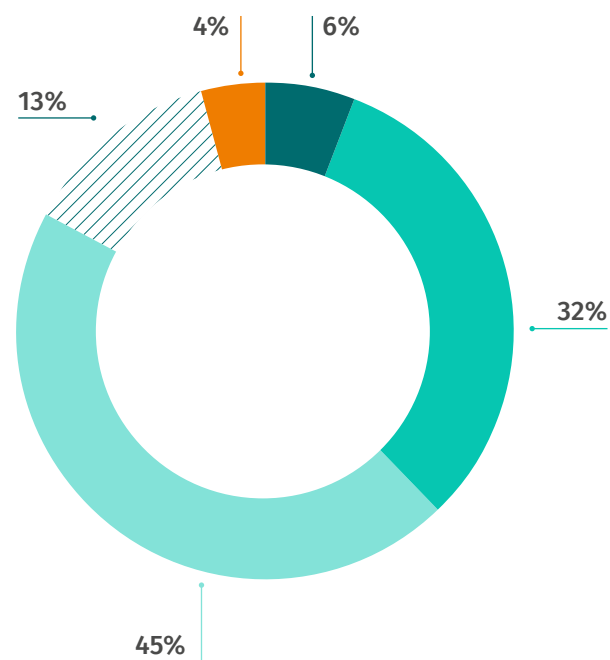
# Our team profile

Employees in 2023 by age group



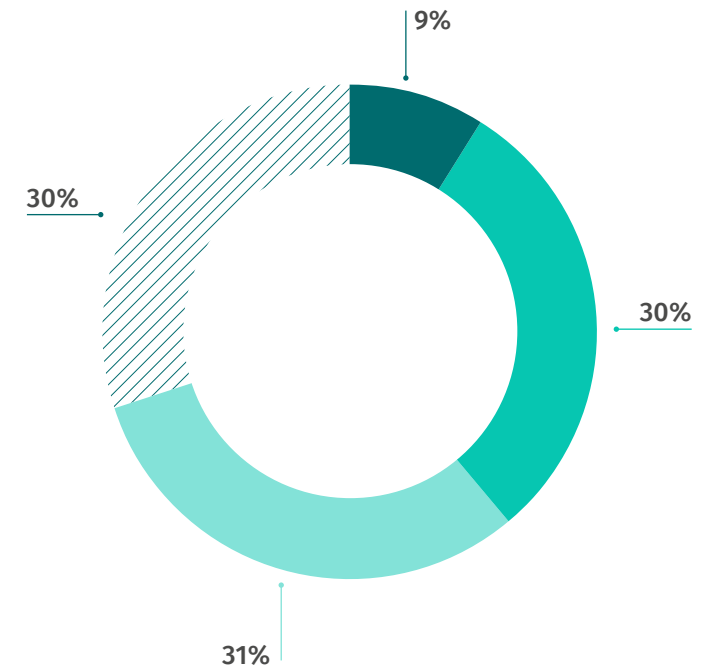
- Up to 20 years old
- From 21 to 30 years old
- From 31 to 40 years old
- From 41 to 50 years old
- From 51 to 60 years old
- From 61 years old

Employees in 2023 by level of education



- Completed High School
- Graduation
- MBA
- Master's Degree
- Doctorate

Employees in 2023 by level of industry experience



- Up to 10 years of experience
- From 11 to 20 years
- From 21 to 30 years
- More than 30 years of experience

# Health and wellness

With the commitment to promote health and healthier habits among our employees, we have structured a new well-being program. The objective is to promote the involvement of professionals in activities that improve quality of life and mental health, encouraging physical and relaxation activities.

Our benefits offer, extended to all employees, includes a comprehensive health support package: life insurance, medical and dental care plan, meal vouchers, childcare and education allowances, and allowances for gym memberships and physical activities.

All employees (with the exception of apprentices) can also choose to participate in the Private Pension Plan, offered in a single PGBL format, allowing flexible contributions and with a counterpart of up to 6.5%, varying according to hierarchical level.



Since 2022, we have joined the federal government's Corporate Citizen program. Thus, we provide an extended maternity leave of 6 months, while paternity leave is 20 days



# Social investment and development

To enhance the positive impacts of our business model, we have structured and developed – since the beginning of our activities – a social investment strategy aimed at promoting the socioeconomic and cultural development of the communities present in the area of influence of our assets. Our goal is to identify and encourage actions that promote diversity, education, and environmental preservation of marine and coastal areas.

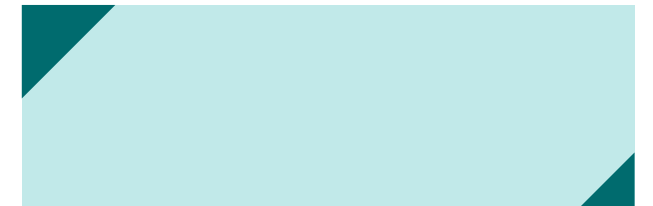
With the use of resources from tax incentive laws, we made the largest investment in our history, with a total of approximately R\$ 18 million invested in the years 2022 (more than R\$ 13 million) and 2021 (more than R\$ 4 million). The benefited projects began to be executed in 2022 and continued throughout 2023.

One of the milestones of this investment was the Nosso Mundo Festival, which brought together nine projects in a one-week program in the city of Niterói. The event included

musical performances, free film screenings, and cultural exhibitions, strengthening the connection with local communities.

In addition, we sponsored the publication of the book “Women in Brazil: how we got here”, a work that highlights the history of female inclusion in work, arts and education.

The partnership with the Globoplay app allowed the expansion of the dissemination of the documentaries “Mar Brasil” and “Mar Brasileiro” in streaming, highlighting the importance of caring for the oceans and its connection with the Sustainable Development Goal 14.



## Local impacts

We go beyond investments in social projects by considering regulatory demands to mitigate and offset possible impacts of our operations, identified through Environmental Impact Assessment (EIA). Such impacts, both negative and positive, are evaluated in distinct phases: installation, operation and decommissioning.

Our activities may interfere, for example, with local fishing practices and increase the risk of vessel traffic accidents. There is also an opportunity to boost the production of scientific knowledge and the generation of economic benefits for communities.

At the heart of our approach is the Social Communication Project (PCS), a vital initiative that prioritizes information and direct communication with fishers, fisheries institutions and associations. This project aims to ensure that everyone fully understands aspects of our activities at Field Atlanta, promoting transparency and a healthy relationship with affected communities.

### ESG Databook

In the ESG Databook, we describe in detail the mechanisms for impact assessment and engagement actions for local and traditional communities. We also presented the evolution of the Social Communication Program (PCS) and our commitment to promoting respect for human rights.

# GRI content index

**Statement of use:** Enauta has reported in accordance with the GRI Standards for the period January 1 to December 31, 2023.

**GRI 1 used:** GRI 1 | Foundation 2021

**Applicable GRI Sector Standard(s):** GRI 11 | Oil & Gas Sector 2021

GRI Standard/ Other source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Global Compact	SDG
			Requirement(s) omitted	Reason	Explanation			
<b>General disclosures</b>								
	2-1   Organizational details	Page 22	-	-	-	-	-	-
	2-2   Entities included in the organization's sustainability reporting	Page 4	-	-	-	-	-	-
	2-3   Reporting period, frequency and contact point	Pages 3 and 4	-	-	-	-	-	-
	2-4   Restatements of information	Page 21 ESG Databook	-	-	-	-	-	-
	2-5   External assurance	Pages 3, 59 and 60	-	-	-	-	-	-
	2-6   Activities, value chain and other business relationships	Pages 12, 13 and 15	-	-	-	-	-	-
	2-7   Employees	ESG Databook	-	-	-	-	6	8 and 10
	2-8   Workers who are not employees	ESG Databook	-	-	-	-	6	8 and 10
GRI 2   General disclosures 2021	2-9   Governance structure and composition	Pages 23 and 24 ESG Databook	-	-	-	-	-	-
	2-10   Nomination and selection of the highest governance body	Page 24 ESG Databook	-	-	-	-	-	5 and 16
	2-11   Chair of the highest governance body	ESG Databook	-	-	-	-	-	16
	2-12   Role of the highest governance body in overseeing the management of impacts	Pages 23 and 24 ESG Databook	-	-	-	-	-	16
	2-13   Delegation of responsibility for managing impacts	Pages 23 and 24 ESG Databook	-	-	-	-	-	-
	2-14   Role of the highest governance body in sustainability reporting	ESG Databook	-	-	-	-	-	-
	2-15   Conflicts of interest	ESG Databook	-	-	-	-	-	16

GRI Standard/ Other source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Global Compact	SDG
			Requirement(s) omitted	Reason	Explanation			
GRI 2   General disclosures 2021	2-16   Communication of critical concerns	ESG Databook	-	-	-	-	-	-
	2-17   Collective knowledge of the highest governance body	ESG Databook	-	-	-	-	-	-
	2-18   Evaluation of the performance of the highest governance body	Page 24 ESG Databook	-	-	-	-	-	-
	2-19   Remuneration policies	ESG Databook	-	-	-	-	-	-
	2-20   Process to determine remuneration	Page 39 ESG Databook	-	-	-	-	-	-
	2-21   Annual total compensation ratio	ESG Databook	-	-	-	-	-	-
	2-22   Statement on sustainable development strategy	Page 11	-	-	-	-	-	-
	2-23   Policy commitments	Pages 25, 29 and 30 ESG Databook	-	-	-	-	-	-
	2-24   Embedding policy commitments	Pages 25, 29 and 30 ESG Databook	-	-	-	-	-	-
	2-25   Processes to remediate negative impacts	ESG Databook	-	-	-	-	-	-
	2-26   Mechanisms for seeking advice and raising concerns	Page 25	-	-	-	-	10	16
	2-27   Compliance with laws and regulations	ESG Databook	-	-	-	-	-	16
	2-28   Membership associations	Page 30	-	-	-	-	-	16
	2-29   Approach to stakeholder engagement	Page 5	-	-	-	-	-	-
2-30   Collective bargaining agreements	ESG Databook	-	-	-	-	3	8	
<b>Material topics</b>								
GRI 3   Material topics 2021	3-1   Process to determine material topics	Page 5	-	-	-	-	-	-
	3-2   List of material topics	Page 5 ESG Databook	-	-	-	-	-	-



GRI Standard/ Other source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Global Compact	SDG
			Requirement(s) omitted	Reason	Explanation			
<b>Material topic   Climate change and energy transition</b>								
GRI 3   Material topics 2021	3-3   Management of material topics	Pages 6, 29, 31, 32, 33 and 34 Databook ESG	-	-	-	11.1.1 11.2.1	-	-
GRI 201   Economic performance 2016	201-2   Financial implications and other risks and opportunities due to climate change	Pages 31 and 32 Databook ESG	-	-	-	11.2.2	7	13
GRI 302   Energy 2016	302-1   Energy consumption within the organization	Databook ESG	-	-	-	11.1.2	7 and 8	7, 8, 12 and 13
	302-2   Energy consumption outside of the organization	Databook ESG	-	-	-	11.1.3	8	7, 8, 12 and 13
	302-3   Energy intensity	Databook ESG	-	-	-	11.1.4	8	7, 8, 12 and 13
	302-4   Reduction of energy consumption	Page 32	-	-	-	-	8 and 9	7, 8, 12 and 13
GRI 305   Emissions 2016	305-1   Direct (Scope 1) GHG emissions	Page 33 Databook ESG	-	-	-	11.1.5	7 and 8	3, 12, 13, 14 and 15
	305-2   Energy indirect (Scope 2) GHG emissions	Page 33 Databook ESG	-	-	-	11.1.6	7 and 8	3, 12, 13, 14 and 15
	305-3   Other indirect (Scope 3) GHG emissions	Page 33 Databook ESG	-	-	-	11.1.7	7 and 8	3, 12, 13, 14 and 15
	305-4   GHG emissions intensity	Page 33 Databook ESG	-	-	-	11.1.8	8	3, 14 and 15
	305-5   Reduction of GHG emissions	Page 32	-	-	-	11.2.3	8 and 9	3, 14 and 15
GRI 416   Customer health and safety 2016	416-1   Assessment of the health and safety impacts of product and service categories	Page 37	-	-	-	11.3.3	-	-
GRI 11   Oil and Gas Sector 2021	11.2.4   Describe the organization's approach to public policy development and lobbying on climate change	Pages 29, 30 and 31	-	-	-	11.2.4	-	-

GRI Standard/ Other source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Global Compact	SDG
			Requirement(s) omitted	Reason	Explanation			
<b>Material topic   Safety of operations and people</b>								
GRI 3   Material topics 2021	3-3   Management of material topics	Pages 6, 29, 37 and 38 ESG Databook	-	-	-	11.8.1 11.9.1	-	-
GRI 403   Occupational health and safety 2018	403-1   Occupational health and safety management system	Page 37	-	-	-	11.9.2	-	8
	403-2   Hazard identification, risk assessment, and incident investigation	ESG Databook	-	-	-	11.9.3	-	8
	403-3   Occupational health services	ESG Databook	-	-	-	11.9.4	-	8
	403-4   Worker participation, consultation, and communication on occupational health and safety	ESG Databook	-	-	-	11.9.5	-	8 and 16
	403-5   Worker training on occupational health and safety	ESG Databook	-	-	-	11.9.6	-	8
	403-6   Promotion of worker health	ESG Databook	-	-	-	11.9.7	-	3
	403-7   Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ESG Databook	-	-	-	11.9.8	-	8
	403-8   Workers covered by an occupational health and safety management system	Page 37	-	-	-	11.9.9	-	8
	403-9   Work-related injuries	Page 38 ESG Databook	-	-	-	11.9.10	-	3, 8 and 16
	403-10   Work-related ill health	ESG Databook	-	-	-	11.9.11	-	3, 8 and 16
GRI 11   Oil and Gas Sector 2021	11.8.3   Report the total number of Tier 1 and Tier 2 process safety events	ESG Databook	-	-	-	11.8.3	-	-
	11.8.4   The following additional sector disclosures are for organizations with oil sands mining operations: list the organization's tailings facilities; for each tailings facility, describe the tailings facility, report whether the facility is active, inactive or closed and report the date and main findings of the most recent risk assessment; describe actions taken to manage impacts from tailings facilities, including during closure and post-closure, and prevent catastrophic failures of tailings facilities	-	Disclosure omitted	Not applicable	Enauta does not have oil sands mining operations.	11.8.4	-	-
<b>Material topic   Governance and strategy</b>								
GRI 3   Material topics 2021	3-3   Management of material topics	Pages 6, 12, 13, 14, 15, 16, 17, 18, 19, 22, 23, 24 and 29	-	-	-	-	-	-

GRI Standard/ Other source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Global Compact	SDG
			Requirement(s) omitted	Reason	Explanation			
<b>Material topic   Ethical conduct and legal compliance</b>								
GRI 3   Material topics 2021	3-3   Management of material topics	Pages 6, 20, 21, 25, 26, 27, 28 and 29 ESG Databook	-	-	-	11.12.1 11.13.1 11.19.1 11.20.1 11.21.1 11.22.1	-	-
GRI 201   Economic performance 2016	201-1   Direct economic value generated and distributed	Page 21	-	-	-	11.14.2	-	8 and 9
	201-4   Financial assistance received from government	ESG Databook	-	-	-	11.21.3	-	-
GRI 204   Procurement practices 2016	204-1   Proportion of spending on local suppliers	ESG Databook	-	-	-	11.14.6	-	8
GRI 205   Anti-corruption 2016	205-1   Operations assessed for risks related to corruption	Page 25	-	-	-	11.20.2	10	16
	205-2   Communication and training about anti-corruption policies and procedures	Page 26 ESG Databook	-	-	-	11.20.3	10	16
	205-3   Confirmed incidents of corruption and actions taken	Page 25	-	-	-	11.20.4	10	16
GRI 206   Anti-competitive behavior 2016	206-1   Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	ESG Databook	-	-	-	11.19.2	-	16
GRI 207   Tax 2019	207-1   Approach to tax	ESG Databook	-	-	-	11.21.4	-	1, 10 and 17
	207-2   Tax governance, control, and risk management	ESG Databook	-	-	-	11.21.5	-	1, 10 and 17
	207-3   Stakeholder engagement and management of concerns related to tax	ESG Databook	-	-	-	11.21.6	-	1, 10 and 17
	207-4   Country-by-country reporting	ESG Databook	-	-	-	11.21.7	-	1, 10 and 17
GRI 308   Supplier environmental assessment 2016	308-1   New suppliers that were screened using environmental criteria	ESG Databook	-	-	-	-	8	-
	308-2   Negative environmental impacts in the supply chain and actions taken	ESG Databook	-	-	-	-	8	-
GRI 407   Freedom of association and collective bargaining 2016	407-1   Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	ESG Databook	-	-	-	11.13.2	3	8

GRI Standard/ Other source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Global Compact	SDG
			Requirement(s) omitted	Reason	Explanation			
<b>Material topic   Ethical conduct and legal compliance (continuation)</b>								
GRI 408   Child labor 2016	408-1   Operations and suppliers at significant risk for incidents of child labor	ESG Databook	-	-	-	-	5	8 and 16
GRI 409   Forced or compulsory labor 2016	409-1   Operations and suppliers at significant risk for incidents of forced or compulsory labor	ESG Databook	-	-	-	11.12.2	4	8
GRI 414   Supplier social assessment 2016	414-1   New suppliers that were screened using social criteria	ESG Databook	-	-	-	11.10.8 11.12.3	2	5, 8 and 16
	414-2   Negative social impacts in the supply chain and actions take	ESG Databook	-	-	-	11.10.9	2	5, 8 and 16
GRI 415   Public policy 2016	415-1   Political contributions	ESG Databook	-	-	-	11.22.2	10	16
GRI 11   Oil and Gas Sector 2021	11.20.5   Describe the approach to contract transparency	ESG Databook	-	-	-	11.20.5	-	-
	11.20.6   List the organization's beneficial owners and explain how the organization identifies the beneficial owners of business partners, including joint ventures and suppliers	ESG Databook	-	-	-	11.20.6	-	-
	11.21.8   For oil and gas purchased from the state, or from third parties appointed by the state to sell on their behalf, report: volumes and types of oil and gas purchased; full names of the buying entity and the recipient of the payment; payments made for the purchase.	-	Disclosure omitted	Not applicable	Enauta does not buy or sell oil and gas from the State.	11.21.8	-	-

GRI Standard/ Other source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Global Compact	SDG
			Requirement(s) omitted	Reason	Explanation			
<b>Material topic   Knowledge and corporate culture</b>								
GRI 3   Material topics 2021	3-3   Management of material topics	Pages 6, 29, 39, 40 and 44	-	-	-	11.10.1	-	-
GRI 201   Economic performance 2016	201-3   Defined benefit plan obligations and other retirement plans	Page 44	-	-	-	11.14.2	-	-
GRI 202   Market presence 2016	202-1   Ratios of standard entry level wage by gender compared to local minimum wage	ESG Databook	-	-	-	-	6	1, 5 and 8
	202-2   Proportion of senior management hired from the local community	ESG Databook	-	-	-	11.11.2 11.14.3	6	8
GRI 401   Employment 2016	401-1   New employee hires and employee turnover	ESG Databook	-	-	-	11.10.2	6	5, 8 and 10
	401-2   Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 44	-	-	-	11.10.3	-	3, 5 and 8
	401-3   Parental leave	ESG Databook	-	-	-	11.10.4 11.11.3	6	5 and 8
GRI 402   Labor/ Management relations 2016	402-1   Minimum notice periods regarding operational changes	ESG Databook	-	-	-	11.10.5	3	8
GRI 404   Training and education 2016	404-1   Average hours of training per year per employee	Page 40	-	-	-	11.10.6 11.11.4	6	4, 5, 8 and 10
	404-2   Programs for upgrading employee skills and transition assistance programs	Page 40	-	-	-	11.10.7	-	8
	404-3   Percentage of employees receiving regular performance and career development reviews	ESG Databook	-	-	-	-	6	5, 8 and 10
<b>Material topic   Diversity and inclusion</b>								
GRI 3   Material topics 2021	3-3   Management of material topics	Pages 6, 29, 41, 42 and 43	-	-	-	11.11.1	-	-
GRI 405   Diversity and equal opportunity 2016	405-1   Diversity of governance bodies and employees	Pages 41, 42 and 43 ESG Databook	-	-	-	11.11.5	6	5 and 8
	405-2   Ratio of basic salary and remuneration of women to men	ESG Databook	-	-	-	11.11.6	6	5, 8 and 10
GRI 406   Non-discrimination 2016	406-1   Incidents of discrimination and corrective actions taken	Page 25	-	-	-	11.11.7	6	5 and 8

GRI Standard/ Other source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Global Compact	SDG
			Requirement(s) omitted	Reason	Explanation			
<b>Material topic   Environmental management</b>								
GRI 3   Material topics 2021	3-3   Management of material topics	Pages 6, 29, 35 and 36 ESG Databook	-	-	-	11.3.1 11.4.1 11.5.1 11.6.1	-	-
GRI 303   Water and effluents 2018	303-1   Interactions with water as a shared resource	Page 36 ESG Databook	-	-	-	11.6.2	8	6 and 12
	303-2   Management of water discharge-related impacts	Page 36 ESG Databook	-	-	-	11.6.3	8	6
	303-3   Water withdrawal	ESG Databook	-	-	-	11.6.4	7 and 8	6
	303-4   Water discharge	Page 36 ESG Databook	-	-	-	11.6.5	7 and 8	6
	303-5   Water consumption	ESG Databook	-	-	-	11.6.6	8	6
GRI 304   Biodiversity 2016	304-1   Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	ESG Databook	-	-	-	11.4.2	8	6, 14 and 15
	304-2   Significant impacts of activities, products, and services on biodiversity	ESG Databook	-	-	-	11.4.3	8	6, 14 and 15
	304-3   Habitats protected or restored	-	Disclosure omitted	Not applicable	Enauta does not carry out reforestation plantings and does not have areas under the company's environmental protection.	11.4.4	8	6, 14 and 15
	304-4   IUCN Red List species and national conservation list species with habitats in areas affected by operations	ESG Databook	-	-	-	11.4.5	8	6, 14 and 15
GRI 305   Emissions 2016	305-7   Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	ESG Databook	-	-	-	11.3.2	7 and 8	3, 12, 14 and 15
GRI 306   Effluents and waste 2016	306-3   Significant spills	Page 35	-	-	-	11.8.2	7 and 8	6, 14 and 15
GRI 306   Waste 2020	306-1   Waste generation and significant waste-related impacts	ESG Databook				11.5.2	8	3, 6, 11 and 12
	306-2   Management of significant waste-related impacts	ESG Databook				11.5.3	8	3, 6, 11 and 12
	306-3   Waste generated	Page 35 ESG Databook				11.5.4	8	3, 11 and 12
	306-4   Waste diverted from disposal	ESG Databook				11.5.5	8	3, 11 and 12
	306-5   Waste directed to disposal	ESG Databook				11.5.6	8	3, 11 and 12

GRI Standard/ Other source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Global Compact	SDG
			Requirement(s) omitted	Reason	Explanation			
<b>Material topic   Community development</b>								
GRI 3   Material topics 2021	3-3   Management of material topics	Pages 6, 29, 45 and 46	-	-	-	11.14.1 11.15.1 11.17.1	-	-
GRI 203   Indirect economic impacts 2016	203-1   Infrastructure investments and services supported	ESG Databook	-	-	-	11.14.4	-	5, 9 and 11
	203-2   Significant indirect economic impacts	ESG Databook	-	-	-	11.14.5	-	1, 3 and 8
GRI 411   Rights of indigenous peoples 2016	411-1   Incidents of violations involving rights of indigenous peoples	ESG Databook	-	-	-	11.17.2	1	2
GRI 413   Local communities 2016	413-1   Operations with local community engagement, impact assessments, and development programs	Page 45 ESG Databook	-	-	-	11.15.2	1	-
	413-2   Operations with significant actual and potential negative impacts on local communities	Page 46 ESG Databook	-	-	-	11.15.3	1	1 and 2
GRI 11   Oil and Gas Sector 2021	11.15.4   Report the number and type of grievances from local communities identified	ESG Databook	-	-	-	11.15.4	-	-
	11.17.3   List the locations of operations where indigenous peoples are present or affected by activities of the organization	ESG Databook	-	-	-	11.17.3	-	-
	11.17.4   Report if the organization has been involved in a process of seeking free, prior and informed consent (FPIC) from indigenous peoples for any of the organization's activities	ESG Databook	-	-	-	11.17.4	-	-

**Topics in the applicable GRI Sector Standards determined as not material**

Topic	Explanation
<b>GRI 11   Oil and Gas Sector 2021</b>	
11.7   Closure and rehabilitation	Enauta only operates the Atlanta Field, whose operation should last for more than a decade (still in the Early Production System and under construction of the Definitive System). Although the Company is associated with the topic through participation in other blocks operated by partners, such as Campo de Manati, the relevance of this aspect is considered not material.
11.16   Land and resource rights	As it operates mostly in offshore operations (it only has a stake in an onshore block, operated by the partner), Enauta does not require infrastructure that restricts access to significant areas or the resettlement of populations. Enauta is associated with a potential impact of this nature on the part of its partners in onshore blocks, but these must meet the environmental licensing criteria set forth in Brazilian legislation, which include public hearings with communities and advance planning and duly compensated for possible displacements. Therefore, the topic is not considered material.
11.18   Conflict and security	The Company predominantly operates in offshore activities and, therefore, does not require the hiring of security forces to protect assets and people. The company is linked by its chain of partners in onshore blocks to a potential impact of this type, but the significance of the topic is considered low and not material.

# SASB content index

Oil & Gas - Exploration & Production 2023			
SASB Topic	SASB Code	Metrics requested by SASB	Location
Greenhouse gas emissions	EM-EP-110a.1	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions-limiting regulations	ESG Databook
	EM-EP-110a.2	Amount of gross global Scope 1 emissions from: (1) flared hydrocarbons, (2) other combustion, (3) process emissions, (4) other vented emissions, and (5) fugitive emissions	ESG Databook
	EM-EP-110a.3	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Pages 31 and 32
Air quality	EM-EP-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10)	ESG Databook
Water management	EM-EP-140a.1	(1) Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	ESG Databook
	EM-EP-140a.2	Volume of produced water and flowback generated; percentage (1) discharged, (2) injected, (3) recycled; hydrocarbon content in discharged water	ESG Databook
	EM-EP-140a.3	Percentage of hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals used	Not applicable, as we do not use hydraulic fracturing in our operations.
	EM-EP-140a.4	Percentage of hydraulic fracturing sites where ground or surface water quality deteriorated compared to a baseline	Not applicable, as we do not use hydraulic fracturing in our operations.
Biodiversity impacts	EM-EP-160a.1	Description of environmental management policies and practices for active sites	Pages 35 and 36 ESG Databook
	EM-EP-160a.2	Number and aggregate volume of hydrocarbon spills, volume in Arctic, volume impacting shorelines with ESI rankings 8-10, and volume recovered	There were no spills.
	EM-EP-160a.3	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	Not applicable, as Enauta's units are not located in or close to conservation areas.
Security, human rights & rights of indigenous peoples	EM-EP-210a.1	Percentage of (1) proved and (2) probable reserves in or near areas of conflict	Not applicable, as Enauta units are not in or near conflict areas.
	EM-EP-210a.2	Percentage of (1) proved and (2) probable reserves in or near indigenous land	Not applicable, as Enauta units are not located in or near indigenous lands.
	EM-EP-210a.3	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	ESG Databook



Oil & Gas - Exploration & Production 2023			
SASB Topic	SASB Code	Metrics requested by SASB	Location
Community relations	EM-EP-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	ESG Databook
	EM-EP-210b.2	Number and duration of non-technical delays	ESG Databook
Workforce health & safety	EM-EP-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4) average hours of health, safety, and emergency response training for (a) full-time employees, (b) contract employees, and (c) short-service employees	ESG Databook
	EM-EP-320a.2	Discussion of management systems used to integrate a culture of safety throughout the exploration and production lifecycle	Page 38 ESG Databook
Reserves valuation & capital expenditures	EM-EP-420a.1	Sensitivity of hydrocarbon reserve levels to future price projection scenarios that account for a price on carbon emissions	Information not available, we expect to report this indicator as of 2025.
	EM-EP-420a.2	Estimated carbon dioxide emissions embedded in proved hydrocarbon reserves	ESG Databook
	EM-EP-420a.3	Amount invested in renewable energy, revenue generated by renewable energy sales	There was no investment or revenue in renewable energy in 2023.
	EM-EP-420a.4	Discussion of how price and demand for hydrocarbons and/or climate regulation influence the capital expenditure strategy for exploration, acquisition, and development of assets	Pages 31 and 32
Business ethics & transparency	EM-EP-510a.1	Percentage of (1) proved and (2) probable reserves in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	Not applicable, as 100% of reserves are in Brazil, which does not occupy one of the 20 worst rankings in Transparency International's Corruption Perceptions Index.
	EM-EP-510a.2	Description of the management system for prevention of corruption and bribery throughout the value chain	Page 25 ESG Databook
Management of the legal & regulatory environment	EM-EP-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	Pages 29 and 30
Critical incident risk management	EM-EP-540a.1	Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1)	ESG Databook
	EM-EP-540a.2	Description of management systems used to identify and mitigate catastrophic and tail-end risks	ESG Databook
Activity metrics	EM-EP-000.A	Production of: (1) oil, (2) natural gas, (3) synthetic oil, and (4) synthetic gas	ESG Databook
	EM-EP-000.B	Number of offshore sites	Page 13
	EM-EP-000.C	Number of terrestrial sites	Page 13

# TCFD content index

TCFD Recommendations	Location
<b>Governance</b>	
a) Describe the board’s oversight of climate-related risks and opportunities.	Pages 27, 28, 31 and 32 ESG Databook
b) Describe management’s role in assessing and managing climate-related risks and opportunities.	Pages 31, 32 and 34 ESG Databook
<b>Strategy</b>	
a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	Pages 31, 32 and 34 ESG Databook
b) Describe the impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning.	Pages 31 and 32 ESG Databook
c) Describe the resilience of the organization’s strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	Pages 31 and 32 ESG Databook
<b>Risk management</b>	
a) Describe the organization’s processes for identifying and assessing climate-related risks.	Pages 27, 28, 31 and 32 ESG Databook
b) Describe the organization’s processes for managing climate-related risks.	Pages 27, 28, 31 and 32 ESG Databook
c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization’s overall risk management.	Pages 27 and 28 ESG Databook
<b>Metrics and targets</b>	
a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	Page 33 ESG Databook
b) Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	Page 33 ESG Databook
c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	Page 33 ESG Databook

# Assurance Report



Tel.: + 55 11 3848 5880  
Fax: + 55 11 3045 7363  
www.bdo.com.br

Rua Major Quedinho, 90  
Consolação - São Paulo, SP  
Brasil 01050-030



## LIMITED ASSURANCE REPORT OF INDEPENDENT AUDITOR ON NONFINANCIAL INFORMATION CONTAINED IN THE INTEGRATED REPORT AND DATABOOK 2023

To the  
Directors and other stakeholders of the  
**ENAUTA PARTICIPAÇÕES S.A.**  
São Paulo-SP

### Introduction

We were hired by **ENAUTA PARTICIPAÇÕES S.A** (“Enauta” or “Company”) to present our limited assurance report on the information contained in the Integrated Report and Databook 2023, relating to the period between January 01, 2023 and December 31, 2023.

Our limited assurance does not extend to information from prior periods, or any other information released in conjunction with such report, including any embedded images, audio files or videos.

### Company Management Responsibilities

The **Enauta** Administration is responsible for:

- Select and establish appropriate criteria for preparing the information contained in the Integrated Report and the 2023 Databook;
- Prepare information in accordance with the criteria and guidelines of the Global Reporting Initiative (GRI Standards 2021), the disclosure parameters and guidelines of the Sustainability Accounting Standards Board (SASB), the Task Force on Climate Related Financial Disclosures (TCFD) and Technical Guidance 09, issued by the Accounting Pronouncements Committee (CPC);
- Design, implement and maintain internal controls over information relevant to the preparation of information contained in the Integrated Report and Databook 2023, which are free from material distortions, regardless of whether caused by fraud or error.

### Responsibility of independent auditors

Our responsibility is to express a conclusion on the nonfinancial information contained in the 2023 Integrated Report and the **Enauta** Databook, based on the limited assurance work carried out in accordance with CTO Technical Announcement n° 07/2022 - Limited assurance report on the nonfinancial information contained in the Integrated Report (IR), issued by the Federal Accounting Council (CFC) and based on NBC TO 3000 - Assurance Works Other than Audit and Review, also issued by the CFC, which is equivalent to the international standard ISAE 3000 - Assurance engagements other than audits or reviews of historical financial information, issued by the International Auditing and Assurance Standards Board (IAASB). These standards require compliance with ethical requirements, independence and other related responsibilities, including the application of the Brazilian Quality Control Standard (NBC PA 01) and, therefore, the maintenance of a comprehensive quality control system, including documented policies and procedures on compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Additionally, the aforementioned standards require that the work be planned and executed with the objective of obtaining limited assurance that the nonfinancial information contained in Enauta's 2023 Integrated Report, taken as a whole, is free from material distortions.

A limited assurance work conducted in accordance with NBC TO 3000 (ISAE 3000) consists mainly of inquiries to Enauta's Management, and other Company's professionals who are involved in preparing the information, as well as the application of analytical procedures to obtain evidence that enable us to conclude, in the form of limited assurance, on the information taken as a whole. A limited assurance work also requires the execution of additional procedures, when the independent auditor becomes aware of matters that lead him to believe that the information disclosed in the Integrated Report and the 2023 Databook, taken together, may present material distortions.

The procedures selected were based on our understanding of aspects relating to the compilation, materiality and presentation of the information contained in the Company's Integrated Report and Databook 2023, other work circumstances and our consideration of areas and processes associated with the material information disclosed in the Integrated Report and Databook 2023, in which relevant distortions could exist. The procedures included, among others:

- The planning of the work, considering the relevance, the volume of quantitative and qualitative information and the operational and internal control systems that served as the basis for the preparation of the information contained in the Integrated Report and the 2023 Databook;
- Understanding of the calculation methodology and procedures for compiling the indicators through inquiries with the managers responsible for the preparation of the information;
- The application of analytical procedures on quantitative information and inquiries about qualitative information and its correlation with the indicators disclosed in the information contained in the Integrated Report and Databook 2023;
- For cases in which nonfinancial data correlate with financial indicators, the comparison of financial indicators with financial statements and/or accounting records.

The limited assurance work also included adherence to the guidelines and criteria of the GRI Standards, SASB, TCFD and Technical Guidance 09, issued by the CPC, applicable in the preparation of the information contained in the Integrated Report and the 2023 Databook.

We believe that the evidence obtained in our work is sufficient and appropriate to support our conclusion with caveats in the limited form.

### Basis for qualified conclusion

Considering that the GRI Standards, SASB, and TCFD contents related to GHG emissions were defined as material by the Company, during our work, we requested evidence related to such content. Among the evidence requested is the limited assurance report for the GHG inventory. However, to date, this report has not yet been issued by the third party hired by **Enauta**. Thus, we could not conclude on the reasonableness of the said contents.

### Scope and limitations

The procedures performed in a limited assurance engagement vary in nature and timing and are substantially less extensive than those performed in a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than that which would have been obtained if a reasonable assurance engagement had been performed. If we had carried out a reasonable assurance engagement, we could have identified other issues and possible misstatements that may exist in the information contained in **Enauta's** Integrated Report and Databook 2023. Therefore, we do not express an opinion on this information.

Nonfinancial data are subject to more inherent limitations than financial data, given the nature and diversity of the methods used to determine, calculate or estimate such data. Qualitative interpretations of materiality, relevance and accuracy of data are subject to individual assumptions and judgments. In addition, we do not perform any work on reported data for prior periods, nor on future projections and targets.



The preparation and presentation of nonfinancial information followed the criteria of GRI - Standards and SASB and, therefore, do not have the objective of ensuring compliance with social, economic, environmental or engineering laws and regulations. These standards provide, however, for the presentation and disclosure of any noncompliance with such regulations when significant sanctions or fines occur. Our assurance report should be read and understood in this context, inherent in the criteria selected and previously mentioned.

**Qualified conclusion**

Based on the procedures carried out, described in this report and the evidence obtained, with the exception of the subject described in the paragraph "Basis for qualified conclusion", nothing has come to our attention that leads us to believe that the nonfinancial information contained in the Integrated Report and Databook 2023, for the period between January 01, 2023 and December 31, 2023 of **Enauta**, were not prepared, in all material aspects, in accordance with the criteria and guidelines of the Global Reporting Initiative - GRI Standards, the Sustainability Accounting Standards Board - SASB, the Task Force on Climate Related Financial Disclosures (TCFD) and Technical Guidance 09, issued by the Accounting Pronouncements Committee (CPC).

São Paulo, March 05, 2024.



**BDO** RCS Auditores Independentes  
CRC 2 SP 013846/O-1

Viviane Alves Bauer  
Accountant CRC 1 SP 253472/O-2

# Credits and corporate information

## General coordination

Enauta' Sustainability

## Content, consulting and design

usina82

## Photos

Enauta's collection

## Corporate information

### Rio de Janeiro

Avenida Almirante Barroso, 52 – sala 1.101 – Centro –  
Rio de Janeiro (RJ)

phone: +55 21 3509-5800

### Bahia

Avenida Antônio Carlos Magalhães, 1.034 – sala 353 –  
Pituba – Parque Center Itaipara – Salvador (BA)

phone: +55 71 3351-6210

[www.enauta.com.br](http://www.enauta.com.br)

For inquiries, comments and suggestions, send an email to [sustentabilidade@enauta.com.br](mailto:sustentabilidade@enauta.com.br)

