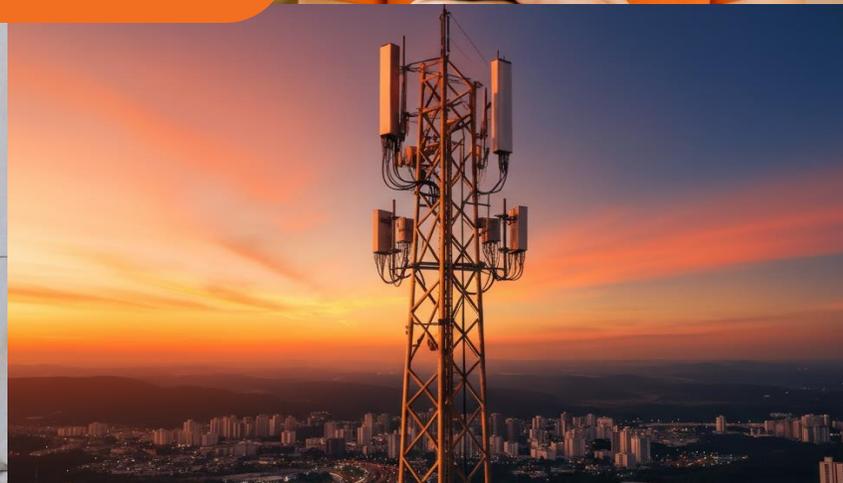




 **pacto**

ESG Report

2024



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Message from the administration

GRI 2-22

In this document, we share our progress and challenges for 2024 related to Sustainability aspects, detailing how we have evolved on topics relevant to our business.



Rodrigo Ferreira Fonseca Pedrosa
CEO of Grupo Pacto

We continue to treat the energy transition as one of the main topics of discussion within the Group, deepening our analysis of how we can support other sectors in this challenge. We understand that this process is fundamental to protecting the environment and meeting energy needs in an economical and sustainable way.

At Grupo Pacto, we approach sustainability with the complexity it deserves, seeking infrastructure solutions and a low-carbon economy. This report highlights how we combine technology and innovation in this ongoing process, serving increasingly conscious clients. Our investments in technology are reflected in our expansion into new frontiers of sustainable infrastructure, with operations in electric mobility, the development of efficient data centers, and advancements in energy storage solutions.

In 2024, we consolidated our operations in the Free Contracting Environment (ACL), taking advantage of new market opportunities for retail sales. In this context, we enhanced our customer service digitization initiatives and strengthened our sales teams to develop...

Agile, practical, and reliable solutions for different profiles of customers entering the Free Energy Market.

Our business plan goes beyond financial return, contributing to a fairer and more sustainable world. We have evolved our monitoring of the supply chain, applying new approval criteria aligned with the Group's sustainable principles. We ensure that all our activities comply with environmental legislation and have implemented several voluntary conservation initiatives, focusing on biodiversity, water, waste, and climate.

Everyone's participation is fundamental, and at the Group we prioritize listening to our employees. Therefore, we continuously invest in their training and communication to align our ESG vision and positively impact our people. We accelerated our diversity, equity, and inclusion initiatives in 2024 because we believe that a multidisciplinary, inclusive, and diverse team is essential for a more welcoming, prosperous, and safe environment.

The Group's greatest legacy lies in the positive impact we deliver to our stakeholders. We continue to evolve on our sustainable journey, committed to a better future for all.

Enjoy your reading!

Materiality

GRI 2-29, GRI 3-1, GRI 3-2, GRI 3-3

In this section, we present the material themes that guide the Pacto Group's ESG strategies, resulting from a systematic engagement process with our key stakeholders. We conducted in-depth consultations with suppliers, customers, investors, regulatory bodies, and community leaders, combined with data analysis from official communication channels such as the Ombudsman, Online Customer Service, and qualitative monitoring of interactions on digital social networks.

The diversity of voices involved, which includes representatives from consumer associations, non-governmental organizations, and innovation partners, allows us to accurately identify the social, environmental, and governance priorities that impact our operations and the communities where we operate.

Based on the collected contributions, we consolidated the results into a materiality matrix that guides the definition of goals, indicators, and initiatives aligned with the UN Sustainable Development Goals.

This collaborative approach ensures complete transparency regarding our commitments and progress, prioritizes high-impact actions, and reinforces the generation of shared value for society and the business. By placing the voice of our stakeholders at the center of ESG governance, the Pacto Group maintains its commitment to a truly sustainable and innovative path.

Pillar	Central theme	Subject matter	Related SDGs
<p>Social</p>	Well-being and quality of life at work	Quality of life, health and well-being	
		Equality and dignity	
	Economic development and social impact	Job creation	
		Professional development	
<p>Environmental</p>	Environmental management and sustainability	Resource and Waste Management	
		Environmental awareness	
	Climate change and environmental responsibility	Own emissions of gases	
		Environmental compliance	
<p>Governance</p>	Governance and transparency	Solid structures	
		Ethical commitment	
	Corporate management and resilience	Risk and crisis management	

This report

GRI 2-2, GRI 2-3, GRI 2-29

The Pacto Group transparently presents its operational, socio-environmental, and economic performance, detailing the impacts of our activities carried out between January 1 and December 31, 2024.

Our goal is to promote the diversification of the country's energy matrix, directing investments towards renewable energy sources that are free from the emission of polluting gases and have minimal environmental impact.

The preparation of this document follows the rigorous international guidelines of Global Reporting Initiative (GRI), reporting in accordance with GRI Standards, a standard that ensures the comparability and credibility of the information presented here. The topics covered were defined based on an in-depth materiality process, revisited in 2024 to reflect the evolution of our business and the current scenario.

This analysis included consulting primary and secondary, institutional and external sources, as well as conducting interviews with our executives and key stakeholders.

Ongoing dialogue with our stakeholders is what fuels and enhances our ESG strategy. We actively engage shareholders, direct and indirect employees, unions, customers, suppliers, and the communities where we operate in constructive discussions.

To achieve this, we utilize various platforms, such as training programs, organizational climate surveys, feedback meetings, and our internal and external communication channels, ensuring that your perspectives and expectations are considered in the formulation of our goals and the management of our operations.

Through this report, we reaffirm our strategic commitments and our relentless pursuit of continuous improvement in our operations.

Built with the participation and engagement of the main areas of the Pacto Group, this document is a true reflection of our differentiators, our management culture, and our vision for the future.

We invite everyone to learn more about our journey in 2024, in building a cleaner, more sustainable and balanced future for all.



Pact Group



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- 09 Highlights 2024
- 10 Mission, vision and values
- 11 Group structure

Who we are

GRI 2-2, GRI 2-6

Pioneers in infrastructure for a low-carbon economy.



Organized as a holding company in 2016, Grupo Pacto has established itself as one of the first multi-utilities based in Brazil, the group operates in multiple infrastructure sectors. It spans all verticals of the electricity sector, as well as electric mobility, telecommunications, and payment methods, offering integrated solutions for energy, mobility, and connectivity.

This diversity is our greatest strategic advantage. It allows us to create a synergistic ecosystem where clean energy generation, charging infrastructure, and connectivity technology work in an integrated way, simplifying our customers' sustainability journey from end to end.

Our performance

Integrated solutions that connect the entire energy chain.



33



Assets of generation

The Pacto Group has a portfolio of 33 assets. Of these, 18 assets are already in operation, totaling 185.57 MW of installed capacity. Additionally, there are 14 projects under development and 1 under construction.

+22.5



Thousand Customers

Over 22,500 clients trust our integrated solutions. We act as a strategic partner, supporting their businesses to grow more efficiently, economically, and sustainably.

Our highlights of 2024

GRI 2-22



The most reliable energy in Brazil.

Pacto Energia (PR) won the **1st place in ANEEL's Global Continuity Performance (DGC) ranking**, in its category (Consumer units less than or equal to 400,000). This indicator attests that we were the distributor with the lowest frequency (FEC) and duration (DEC) of interruptions, delivering the highest quality service in the country.



Customer Satisfaction

We received the award for "**Highest Growth 2024/2023**" in the ANEEL Consumer Satisfaction Index (IASC). This recognition, based on the opinion of our consumers, validates that we were the distributor that evolved the most in quality and service in the perception of our customers."



Operational

1. We had the initial kick-off for the construction of **UFV Inhumas I**, a project of 1,305MWp.
2. We have started operations at the Complexes **MG I, II, III and IV**.

GRI 2-22, GRI 2-23

Mission

Simplifying the transition to a sustainable economy with integrated solutions for the infrastructure sector.

Vision

To be the platform for multi-utilities a leader and benchmark in a low-carbon economy.

Culture

P

Purpose

We connect people's purpose with the organization's purpose.

A

Ownership Attitude

We act as owners to ensure the company's continuity and high performance.

C

Creativity

With the support of technology, we are always innovating to meet the needs of a constantly changing world.

T

Transparency

There is only one right path, which is why we are transparent in all our actions.

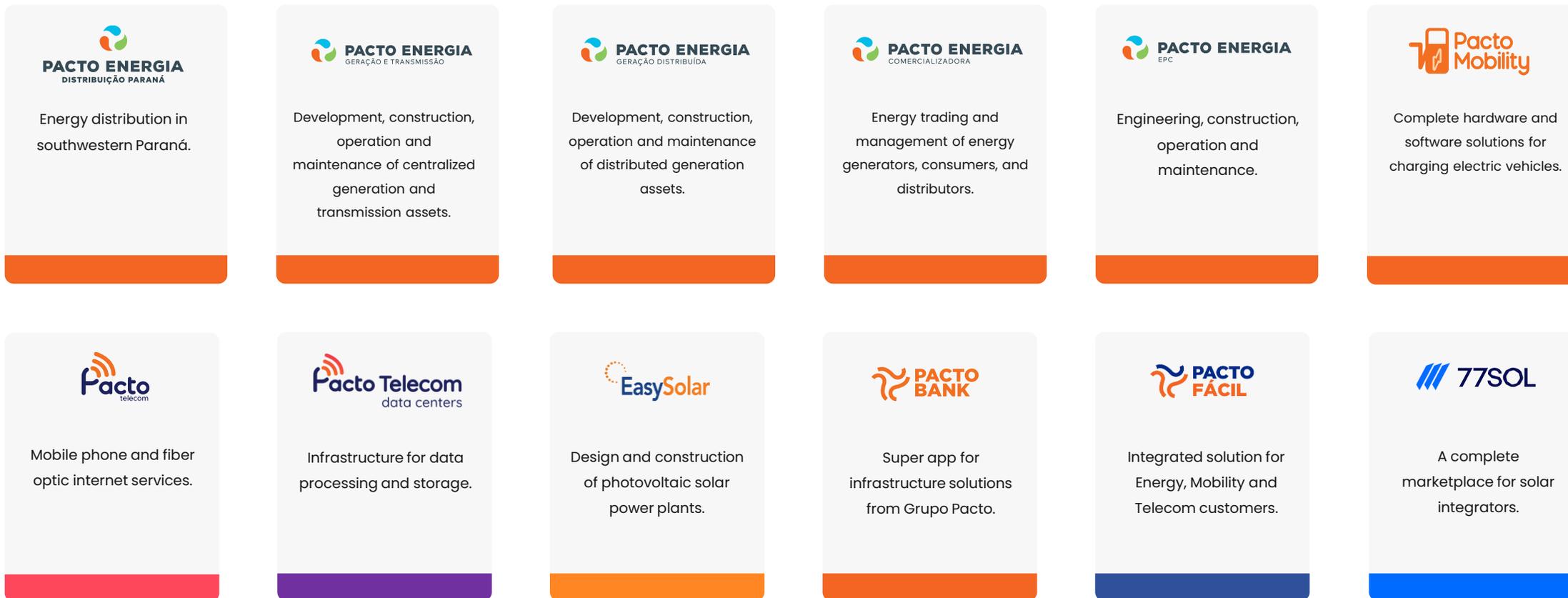
O

Customer orientation

We are always dedicated to serving our customers, as they are our reason for being.

Group structure

GRI 2-2, GRI 2-6



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Corporate governance

GRI 2-9, GRI 2-12, GRI 2-13

The year 2024 was a milestone for the Pacto Group, a period in which we consolidated the robust governance structure we had been building. We believe that the consistent application of socio-environmental criteria, combined with mature governance, is one of our greatest strengths and the foundation for the future we create for our society, stakeholders, and communities.

Maintaining our commitment to transparency, we will continue to disclose our results in 2024. This practice, initiated in 2017, is a pillar of our culture and ensures that all stakeholders have clear and timely access to the performance of our operations.

Following the full implementation of our Board of Directors in 2023, 2024 was dedicated to deepening its strategic role, which proved fundamental in guiding our long-term decisions. In parallel, the ESG, Risk and Credit, Audit, and New Business Committees operated in a fully integrated manner with management, ensuring greater security and assertiveness in our business areas. If the previous years were for planning, 2024 was the year in which our corporate governance demonstrated its strength and maturity in practice.

We understand that leading the energy transition requires a foundation that inspires confidence, and throughout 2024, we reaped the rewards of the structures we implemented. In practice, this meant a 2024 with more strategic decisions, guided by an active and participatory Board of Directors.

Risk management has become more precise, and our vision of sustainability has been further integrated into the business, thanks to the diligent work of our ESG, Risk, Audit, and New Business Committees, which were fully operational throughout the year. Proof of our commitment to transparency remained strong in 2024 with the continued disclosure of our quarterly results. We believe that trust is built through dialogue, and this practice is a pillar of our relationship with all stakeholders.

By the end of 2024, the Pacto Group presents itself as not only a larger company, but also a more resilient and prepared one. The governance structure we consolidated this year is the foundation that will allow us to continue leading the energy transition with ethics, responsibility, and a vision for the future.

Highlights of the governance practices we have adopted:

Risk and credit: This committee analyzes, critiques, and approves updates to the credit risk exposure policy of our trading companies. It also approves clients who may be exceptions to the current policy. It is composed of a multidisciplinary team from the areas of sales and finance.

ESG: Analyzes, critiques, and approves projects in the development of new businesses or social support initiatives, discussing and evaluating their environmental and social impacts. It is composed of a multidisciplinary team from the Group's engineering, finance, and HR areas.

Audit: Monitor compliance with internal regulations and current legislation to ensure correct application. Analyze and provide opinions on relevant transactions that fall outside the standard operating context. Monitor the whistleblowing channel and issue formal opinions on reported complaints.

New business: Analyze, critique, and approve new projects and new businesses where the Group's resources will be invested, ensuring that resources are being allocated to projects that meet the interests of the Group, shareholders, and other stakeholders.

Integrity program

GRI 2-15, GRI 2-16, GRI 2-23, GRI 2-24, GRI 2-25, GRI 2-26, GRI 2-27

Respect for Integrity Policies and our Code of Conduct and Ethics are fundamental pillars in strengthening the culture of the Pacto Group. The policies related to Integrity and the Code of Conduct are transparently available on our public internal network, ensuring that any employee has access and can consult them. These guidelines were developed in complete alignment with our values and aim to guide the actions of our team in internal relationships and in their interactions with society.

Our Code of Conduct clearly states that the organization does not make donations to political entities and/or parties. In line with our ethical commitment, we confirm that during the fiscal year 2024, no legal action regarding unfair competition or violations of antitrust laws involving the Group was initiated or concluded.

Upon beginning their journey at Grupo Pacto, all employees and members of the Administration are formally introduced to our Code of Conduct and Ethics, signing a statement of responsibility that reinforces their commitment to our culture. Any violations of internal policies or applicable laws must be reported through our independent communication channel. The ombudsman forwards reports to the relevant department, which conducts the investigation securely and confidentially.

The Pacto Group encourages direct supervisors to be the first point of contact and support for employees, answering questions and providing guidance on ethics and responsibilities.

Additionally, we emphasize that any conduct that may violate institutional norms and legislation should be reported to the Group's Ethics Hotline. This completely anonymous hotline was fully operational throughout 2024.

During 2024, one call was registered through our channel. The report was promptly received, investigated by the relevant department, and concluded.



Prevention

- Policies and standards
- Code of Conduct and Ethics
- Internal controls
- Training and Communications
- Risk assessment

Detection

- External audit
- Reporting Channel
- Monitoring of environmental compliance

Monitoring

- Assessment of conflicts of interest
- Management of anti-corruption clauses
- Audit committee for compliance review
- Internal investigation

Strategy management

GRI 2-22, GRI 3-3

At Grupo Pacto, strategy management is the process that translates our vision for the future into concrete actions and measurable results. It is the discipline that allows us to navigate the dynamic infrastructure sector, allocating capital, talent, and energy intelligently to achieve our main objective: leading the transition to a low-carbon economy.

Our strategic direction is defined and overseen by the Board of Directors, with the support of specialized committees that evaluate new businesses and projects. The process is continuous and adaptive, involving long-term planning, focused execution, and constant monitoring of our performance, ensuring that we remain resilient and ahead of market transformations.



Strengthening and verticalization of the electricity sector

We continue to consolidate our position in the electricity sector, optimizing the synergy between our Generation, Transmission, Trading, and Distribution assets. The goal is to expand our renewable energy portfolio and customer base in the Free Contracting Environment, ensuring maximum operational efficiency and solidity.



Innovation as a differentiator competitive

Innovation is in our DNA. We continuously invest in technology to optimize our operations, from energy price forecasting systems to digital customer service platforms. We strive to be pioneers in applying new solutions that make infrastructure smarter, more efficient, and more accessible.



Leadership in new infrastructure boundaries

We expanded our operations to become a multi-utilities Complete. We lead the construction of infrastructure for electric mobility and initial projects for clean energy-powered data centers to support the digital economy.



National expansion with positive impact

Our growth strategy envisions expanding our presence to various regions of Brazil. Each new project is rigorously evaluated under ESG criteria, ensuring that our economic growth also generates a positive legacy for the environment and the local communities where we operate.

ESG Journey

GRI 3-3

Commitment to Sustainable Development

Developing businesses with social responsibility and sustainability has been at the heart of the Pacto Group since its inception. Our commitment to promoting the sustainable use of resources, through the development of projects focused on renewable energies, is part of the Pacto Group's way of being.

We strongly defend the premise that today's business practices will dictate the future of our society, and that sustainable planning for the use of these resources, which will become increasingly scarce in the future, must be addressed today and not left for tomorrow.

Our Materiality Matrix was developed to understand how our customers, suppliers, employees, shareholders, and the community perceive our operations, as well as the expectations involved in the Group's operations and their impacts on the environment, society, and culture in which they are embedded. For the Pacto Group, developing businesses with social and environmental responsibility is not an option, but the essence of our identity since our founding.

Our commitment is embodied in the promotion of energy, renewable resources, based on the premise that today's decisions must ensure a more sustainable future with the conscious use of resources.

Our strategy is guided by a Materiality Matrix, developed in dialogue with our customers, suppliers, employees, shareholders, and the community. It allows us to understand the expectations and impacts of our operations, ensuring that our ESG journey is always aligned with the most relevant issues for our stakeholders and society.

Pillars and Commitments

Robust and Transparent Governance:To continuously strengthen our governance structures, with ethics and transparency in all our relationships.

Positive Environmental Impact:Leading by example in the energy transition, investing in clean energy and mitigating the impacts of our operations.

Human and Social Capital Development:To promote a diverse and inclusive work environment, and to contribute to the development of the communities where we operate.

Global Alignment

The Pacto Group plans to join the United Nations Global Compact. Our strategic decisions are already voluntarily guided by the Sustainable Development Goals (SDGs), seeking to maximize our positive impact on the environments in which we operate.

Key commitments

- I. To become signatories of the UN Global Compact.
- II. Reduce emissions from our operations.
- III. Join the Business Initiative for Diversity.
- IV. Eliminate the use of paper and disposable items in our facilities.

Social Aspects



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Human capital

GRI 3-3, GRI 2-19, GRI 2-20

Our employees are the most important and valuable asset of the Pacto Group.

They are responsible for implementing strategies, achieving objectives, and providing high-quality customer service, products, and services. Furthermore, our employees are also responsible for creating and maintaining a positive and healthy organizational culture.

Investing in our employees is a fundamental part of our plan to achieve success in our business. This includes training and development to improve employee skills, as well as providing benefits and a positive work environment.

We believe that when employees feel valued and motivated, they tend to be more productive and committed to our strategy.

This positioning is reflected in our Pacto DNA, an organizational culture guided by:

- Purpose
- Ownership attitude
- Creativity
- Technology
- Customer orientation

This DNA manifests itself in collaborators committed to the energy transition, who work collaboratively, strive for excellence in their deliverables, and do not hesitate to innovate to build the future of our sector.

To support and structure this team, the Group has a robust set of policies. Our Career Policy defines professional development paths, structuring progression into clear levels such as junior, mid-level, and senior. In line with this, our compensation determination process is constantly reviewed and based on market research, ensuring that we strive for full parity and best practices for our employees.



Our team profile

GRI 2-7, GRI 405-1

We believe that the strength of a team lies in its diversity. For the Pacto Group, building an inclusive and representative environment is a strategic pillar, as we understand that the plurality of origins, cultures, and experiences is what enriches the debate, drives creativity, and promotes innovation. A diverse team not only reflects the society in which we operate but also connects us more authentically with our clients and partners, strengthening our business from the inside out.

To ensure this diversity of talents works in synergy, we invest in a strong and unified organizational culture.

More than just recruiting, our focus is on developing our 45 employees, ensuring that everyone has access to training programs and a clear development plan, creating an environment of high performance and mutual collaboration.

Our team profile also reflects our national expansion strategy. With a consolidated presence, we have teams operating strategically in the South (67%), Midwest (22%), and Southeast (11%) regions. This regional reach allows us to have a deep understanding of local needs, agility in service, and a unique ability to deliver infrastructure solutions adapted to each reality in Brazil.

● Number of Employees

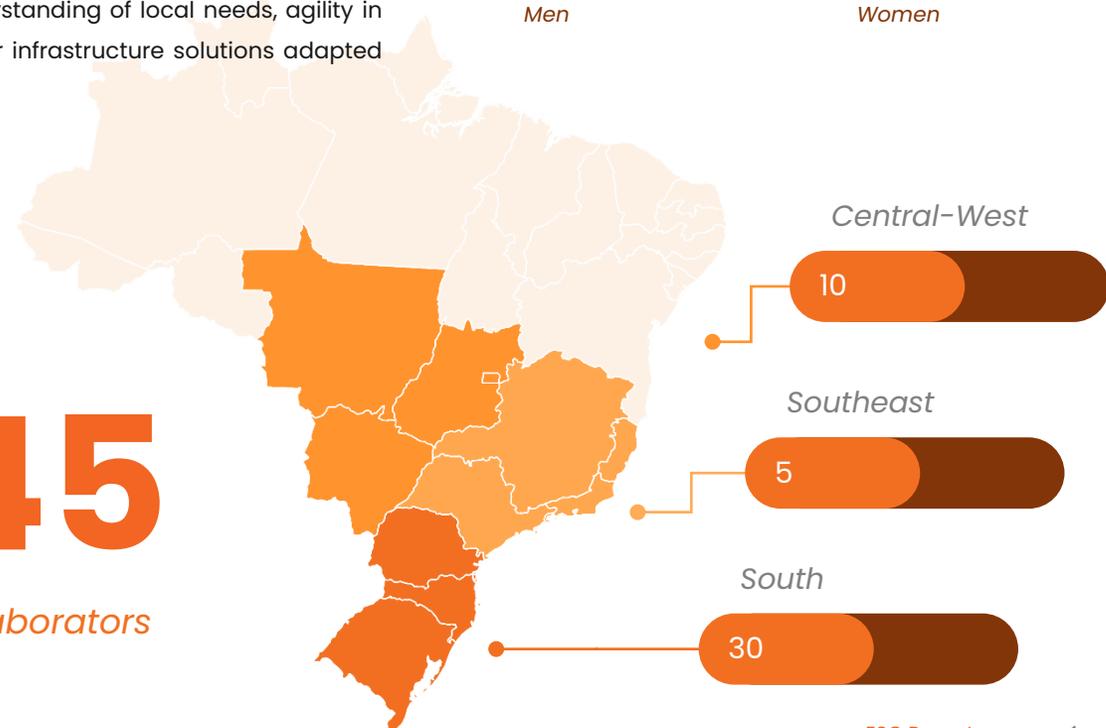
● Percentage of employees

69% (31)
Men

31% (14)
Women

Gender	Total	Central-West	Southeast	South
Women	14	3	1	10
Men	31	7	4	20
	45	10	5	30

45
collaborators



Leadership Profile and Teams

GRI 2-7, GRI 405-1

Board of Directors



Management



Coordination



Analyst



Administrative



Operational



Training and skills development

GRI 2-24, GRI 404-2, GRI 404-3

One of the fundamental pillars in the development of our team is based on offering training and skills development, helping our employees to increase their abilities, knowledge, and productivity.

In addition, training can also help promote the personal and professional development of employees and increase job satisfaction. Training is also important for keeping employees updated on the latest practices and technologies, which can increase the company's competitiveness in the market.

Our training approach accompanies the professional throughout their journey within the Group. This journey begins with our Integration Program (Onboarding), a complete immersion in the Group's culture, the Pacto DNA that guarantees a productive and aligned start to the career path. For all employees, we promote Periodic Culture Encounters, that connect the teams to our mission and reinforce the strategy that guides us.

We pay special attention to the Development of our Leaders, who participate in monthly meetings to discuss the strategic plan, ensuring alignment in management. All this growth is driven by annual Performance Appraisal and feedback cycles, which are the basis for the creation of Individual Development Plans (PDIs) and for the provision of ongoing training.

Our training approach accompanies the professional throughout their journey within the Group, from their arrival to leadership positions, ensuring cultural alignment and technical and behavioral development.



Integration Program (Onboarding)

A complete immersion for new employees, focusing on our culture – the Pacto DNA – and our business processes. The goal is to ensure that everyone begins their journey feeling part of the team, aligned, and productive.

Culture and Strategy Encounters

We hold regular cultural meetings that connect all employees to our mission, vision, and values. These meetings are essential to reinforcing the strategy that guides us as a Group and keeping everyone engaged with our greater purpose.

Leadership Development

For our leadership, we hold monthly meetings focused on the deployment and monitoring of the strategic plan. This initiative ensures that our leaders are always in sync with the company's short- and long-term objectives, enabling them to guide their teams with clarity and focus.

Continuous Training and Performance Evaluation

To guide everyone's growth, we conduct annual performance review and feedback cycles.

Health, safety and well-being

GRI 403-1, GRI 403-2, GRI 403-5, GRI 403-6, GRI 403-9

For the Pacto Group, the well-being of our employees is a non-negotiable value and a fundamental pillar of our culture. To materialize this care, we actively promote engagement in prevention initiatives. Throughout 2024, we developed a calendar of internal initiatives, including online events with experts and the sharing of informative guides, with the aim of fostering the practice of preventive care.

We joined important awareness campaigns such as White January, which opened an important space for dialogue about mental health; Yellow September, reinforcing the value of life; and Pink October and Blue November, which brought information about the importance of early cancer diagnosis.

Risk Management and Active Prevention

For continuous monitoring of our activities, we have implemented a robust Occupational Health and Safety Management System (OHSMS) that covers all our own and third-party employees, from project conception to final delivery. For each project, a detailed risk inventory is prepared.

Classification is based on the severity of the impact, and for each activity analyzed, there are clear operational procedures to minimize the identified risks.

Our employees are instructed to report any hazards and have the right and duty to refuse to perform a task if they identify any risk. Additionally, monthly meetings are held at the facilities to discuss occupational safety issues, based on data collected during the month of operation.

Culture of Care and Results

Accident and incident prevention is a pillar of our culture, implemented through the definition of safe work methods, the use of specific protective equipment, the hiring of specialized personnel, and continuous individual training. Absences and illnesses are monitored through precise indicators, and preventive measures are implemented quickly to mitigate any risks in our activities.

This commitment is reflected in our results: in 2024, there were no recorded workplace accidents or occupational illnesses. We are proud to maintain our record of zero accidents since the start of our operations 7 years ago.



Employee Representation and Benefits

Active employee participation in promoting a safe work environment is fundamental at Grupo Pacto. As required by law, we have representatives elected by the team, whose permanent objective is the prevention of accidents and illnesses, the preservation of life, and the promotion of everyone's health. Through this representation, we continuously monitor areas that present risks, verify compliance with regulations, and develop action plans for any necessary adjustments.

To ensure prompt care, we have established clear procedures. Accidents and near misses must be reported immediately to the immediate supervisor within 24 hours.

According to our safety manual, an investigation committee is activated to analyze the causes and define corrective and preventive measures, ensuring that the lessons learned strengthen our safety culture. In any non-compliance situation, the employee has a duty to interrupt their activity, and their return is only authorized after the incident.

after the complete adaptation of working conditions, validated by the medical area.

Our value proposition to the employee

Valuing our professionals goes beyond career development and a safe work environment. We understand that a complete value proposition includes a robust benefits package, strategically designed to offer support, security, and peace of mind in various aspects of our employees' lives and their families.

Our goal is to ensure that every team member feels cared for and supported, so they can thrive both personally and professionally.

GRI 401-2, GRI 403-4



Safety and security

We provide a **Life insurance** complete as a way to offer protection during work activities and financial security.



Dental care

We offer a **Dental Plan** Because we understand that oral health is an essential part of the comprehensive care of our employees.



Daily support

We offer **Transportation Voucher** to facilitate daily commuting and **Meal voucher**, ensuring greater convenience and quality of life in the work routine.



Medical care and well-being

We guarantee **Medical and Outpatient Care**, encouraging preventative care and ensuring the necessary support for everyone's well-being.

Our business partners

GRI 2-6, GRI 408-1, GRI 409-1

Building a sustainable value chain

Our responsibility extends throughout our entire value chain. We believe that success is built on long-term relationships, guided by ethics, transparency, and mutual respect. Our partners are not just suppliers; they are extensions of our commitment to sustainability and integrity. Therefore, we have established a rigorous process to ensure that our entire network of partners shares the same values.

Our entry criteria

Before initiating any business relationship, we conduct a rigorous approval process to ensure that our partners meet fundamental prerequisites.

Capacity Analysis: We verify the suitability and technical, financial, and, above all, socio-environmental capacity of the potential partner.

Selection by Value: Our choice is based on the best value proposition, which balances cost, quality, reliability, and alignment with our ethical principles.

We believe that partnership is a journey of continuous improvement. Following certification, we maintain a close and transparent relationship with our partners, focusing on strengthening ties and ensuring excellence and sustainability throughout the supply chain.

Periodic Assessments: We conduct formal and periodic assessments that monitor partner performance in relation to quality, timeliness, and, crucially, their continued adherence to our ESG values and policies.

Dialogue and Improvement: We maintain open channels of communication for feedback and collaboration. We encourage the exchange of best practices and support our partners on their own sustainable development journey, because we understand that we grow together.

Performance Management: Partners who demonstrate misalignment with our principles are included in an action plan for improvement. The continuation of the partnership is directly contingent upon their commitment to evolving and aligning with our expectations.

Zero tolerance for serious infractions.

The Pacto Group has a zero-tolerance policy for any type of serious violation of human rights, business ethics, and environmental legislation. For us, respect for fundamental rights is non-negotiable. Our partner approval and qualification processes include rigorous analyses to identify and reject any supplier with a significant risk of involvement in child labor or forced labor.

The exclusion is immediate and permanent. From our network of partners should any proven involvement with these issues, or with discriminatory practices, harassment, corruption, and environmental crimes, be identified.

Contractual Integrity Clauses: Our contracts contain specific and rigorous clauses that formalize our expectations and prohibitions. These clauses reinforce our non-negotiable commitment to integrity and ensure that our partners are legally bound by the same ethical standards that we practice.

Social responsibility

Community

We believe our role goes beyond our commercial operations. We are committed to being an agent of positive transformation in the communities where we operate, investing in initiatives that promote dignity, education, and human development.

Our social responsibility initiatives are a pillar of our strategy and reflect our commitment to a fairer and more sustainable future for all.

Illuminated Christmas Project

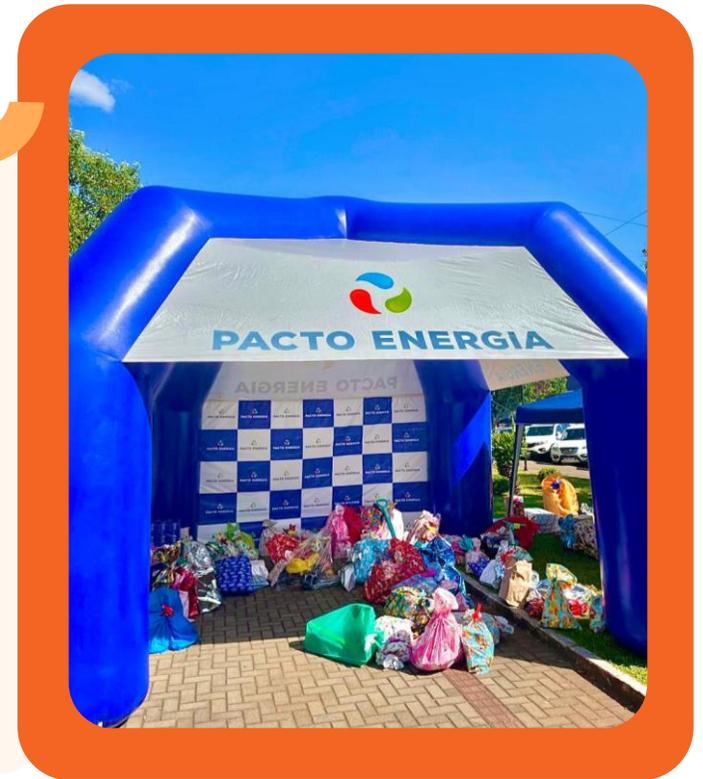
The Pacto Group annually reinforces its commitment to the community of Coronel Vivida-PR, promoting the collection of gifts for children in vulnerable situations. In a valuable partnership with the social project "Criança Feliz" (Happy Child) and with the support of the population, the initiative welcomes "letters to Santa Claus," in which children express their wishes.

The goal is to go beyond simple donations, mobilizing our employees and the local community to transform these wishes into reality. Each gift delivered represents a gesture of affection and hope, ensuring that the magic of Christmas reaches dozens of homes and strengthens community ties in the region.

GRI 413-1

Lighting The Future Children

For us, this initiative goes far beyond the delivery of a gift. It is an act of dignity, inclusion, and hope.



Our support and incentives

GRI 413-1

Support for national sport

The Pacto Group's commitment to development extends to national sport. We are proud to support Brazilian motorsport through official sponsorship of a driver in the Cup.JoyChevrolet, a category recognized as a showcase for new talents that demands high performance, technology, and maximum dedication. By supporting the sport, the Pacto Group connects with a platform of passion, overcoming challenges, and excellence. Motorsports embodies the relentless pursuit of performance, strategy, and resilience, and we believe that investing in an athlete is investing in human potential, contributing to the development of professionals who inspire through their dedication and discipline.



Official support for ONEE

Reinforcing our pillar of education for a sustainable future, the Pacto Group is an official supporter of ONEE (National Energy Efficiency Olympics). This is the largest competition in the country on the conscious use of energy, an initiative that engages thousands of students in a journey of practical and theoretical learning. As supporters, we contribute to making this educational project viable, which challenges young people to become multipliers of good practices in their homes, schools, and communities. We believe that the energy transition fundamentally depends on a cultural and educational shift, and this support is one of our strategic actions to train citizens prepared for the challenges of the future.

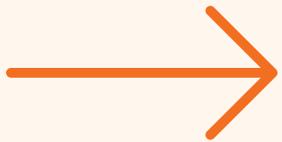
Support for the Zero Summit

The Pacto Group is pleased to be one of the supporters of the Zero Summit, recognized as one of the leading events in the country focused on solutions for sustainability and a zero-carbon economy.

This support is directly aligned with our mission and our pillar of "Innovation as a competitive differentiator." We believe that forums like this are essential to accelerate the energy transition, as they act as a catalyst for dialogue between companies, startups, and society.



Aspects Environmental



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Environmental management

GRI 2-23, GRI 2-27, GRI 3-3, GRI 305-2

Environmental management is the essence of our business and one of the most important pillars of our operations. For the Pacto Group, our commitment to environmental preservation and impact mitigation goes beyond an obligation; it defines our identity and our mission to lead the transition to a low-carbon economy. All our processes are guided by a solid Environmental and Sustainability Policy, which ensures best practices in all our activities.

From planning to operation: care at every stage.

The nature of our operations, focused on renewable energy sources, has an inherently low environmental impact. However, we recognize that the construction and operation phases of our assets require diligent attention to risks such as effluent generation, waste disposal, and impacts on local flora and fauna. Therefore, before each project, all our assets undergo rigorous socio-environmental impact studies conducted by independent consulting firms.

These studies form the basis for environmental licensing and for choosing the alternatives with the least possible impact. We are proud to state that, throughout 2024, 100% of our operational assets maintained their valid environmental licenses, a reflection of our commitment to compliance and responsibility.

To ensure excellence in our environmental performance, we utilize robust and rigorous quality controls for the continuous monitoring of our activities.



Energy and Ecosystem Asset Management

In our generation and transmission assets, we continuously monitor water quality and aquatic ecosystems surrounding our hydroelectric plants. At our solar plants, the focus is on the proper management and disposal of waste during maintenance. For transmission lines, we constantly monitor local fauna to ensure harmonious coexistence and the preservation of biodiversity.

Life Cycle and Waste in Electromobility

In the field of electric mobility, our responsibility goes beyond reducing vehicle emissions. We monitor the entire lifecycle of our chargers, implementing reverse logistics practices for electronic waste (e-waste) and promoting the circular economy. Furthermore, we strive to ensure that the energy used for recharging always comes from renewable sources.

Net-Zero Operation and Extended Responsibility

Maintaining its established commitment, Pacto Telecom continues to operate with a net-zero emissions balance. This is guaranteed by a 100% renewable infrastructure, a fully electric fleet, and the pioneering neutralization of energy consumption in our customers' devices.

Atmospheric emissions

The Pacto Group's commitment to a low-carbon economy translates into concrete actions to reduce our environmental footprint. Our strategy focuses on optimizing our own operations through the management of direct emissions and the conscious and sustainable consumption of resources in all our activities.

100% electric fleets in strategic units

A significant milestone in our environmental management is the operation of 100% electric vehicle fleets in our energy distribution and telecommunications operations in Paraná. This transition, which includes service vehicles, was carried out in partnership with manufacturers such as JAC Motors, Renault, and BYD, and with the support of Pacto Mobility for the charging infrastructure. The initiative has completely eliminated greenhouse gas emissions from the travel of these units.

The decision to electrify 100% of these fleets was a strategic and deliberate step, aligned with our mission not only to provide low-carbon solutions to the market, but also to incorporate sustainability into every detail of our own operation. We believe that leadership is demonstrated through concrete actions. By achieving zero emissions in the travel of these units, we reinforce our consistency as a company and establish a new standard of responsibility for the sector.

GRI 305-1



Conscious Consumption of Resources

We believe that long-term sustainability is directly linked to the responsible use of natural resources. Therefore, we adopt practices and technologies to optimize consumption in our operations, promoting efficiency and awareness across all our fronts. Our main management focuses are:

Fossil Fuels:Our main strategy for fuel consumption was the transition to a 100% electric fleet, eliminating gasoline and diesel emissions in our service and administrative operations.

Electrical Energy:We prioritize the use of energy from renewable sources in our offices and facilities. We promote energy efficiency through the modernization of equipment and the continuous awareness of our employees about responsible consumption.

Water Resources:We monitor water consumption at our facilities and implement actions for its rational use, including facility maintenance and awareness campaigns to promote more conscious consumption among our teams.

Paper and Office Supplies:When physical use is necessary, we prioritize recycled materials or those with Forest Stewardship Council (FSC) certification, in addition to ensuring proper disposal for recycling.

Water consumption

GRI 303-4, GRI 303-5

The Pacto Group recognizes water as a vital and finite natural resource. Therefore, our environmental management includes a firm commitment to its conscious and responsible use in all our operations, from administrative offices to construction sites. Our approach is based on three pillars: optimizing consumption, responsible disposal, and the pursuit of continuous improvement in our measurement processes.



Total water consumption in all units of the Group in **megaliters**

São Paulo, Goiânia and Coronel Vivida.

At our administrative headquarters (Goiânia, São Paulo, and Coronel Vivida), where we have precise control over consumption, we have implemented practices for the efficient use of water. This includes preventive maintenance of facilities to avoid leaks, the use of water-saving devices, and the promotion of awareness campaigns among our employees.

Consumption conscious at our headquarters

At our administrative headquarters (São Paulo, Goiânia, and Coronel Vivida), where we have precise control over consumption, we have implemented practices for the efficient use of water. This includes preventive maintenance of facilities to avoid leaks, the use of water-saving devices, and the promotion of awareness campaigns among our employees.

Responsible management of effluents

The treatment and proper disposal of wastewater are an integral part of our environmental responsibility. Our operations follow rigorous processes to ensure there is no impact on local ecosystems. At construction sites or locations without available sewage networks, we contract specialized companies that guarantee environmentally sound disposal, with complete traceability and control of the volume discharged.

Energy consumption

GRI 302-1, GRI 305-1, GRI 305-2

As a leading company in the energy transition, managing our own energy consumption is a fundamental pillar of our environmental consistency and responsibility. We closely monitor energy use across all our operations, from fleet fuels to electricity at our headquarters, implementing ongoing actions to optimize use, reduce waste, and prioritize clean sources.

Energy Efficiency in Our Headquarters

Our offices in São Paulo, Goiânia, and Coronel Vivida are centers of excellence in energy management. We prioritize powering our facilities with energy from 100% renewable sources, aligning our internal practices with the products we offer to the market.

In addition to the clean origin of our energy, we actively promote energy efficiency through.

Modernization: Use of high-efficiency air conditioning and lighting equipment.

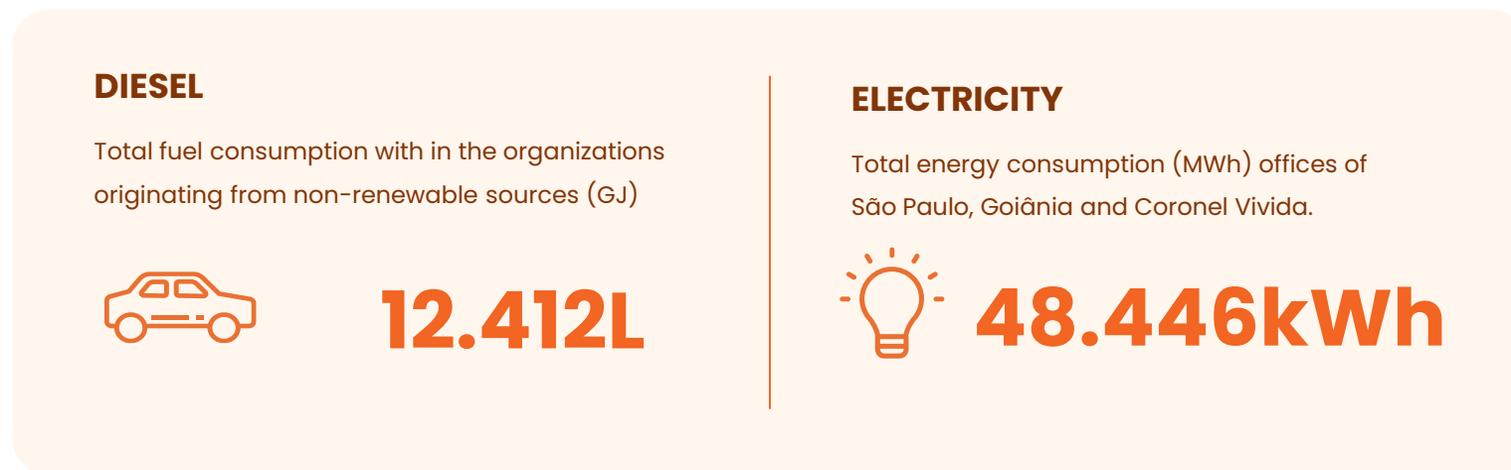
Awareness: Ongoing employee engagement campaigns promoting conscious consumption.

Monitoring: Constant monitoring of consumption data to identify opportunities for improvement.

Fuel Management and Fleet Transition

Fossil fuel consumption is one of our main mitigation focuses. Our most impactful strategy, consolidated in recent years, has been the transition to 100% electric fleets in strategic units, such as our energy distribution operations in Paraná and our telecommunications operations. This action has eliminated the direct CO2 emissions that would have been generated by burning diesel and gasoline.

The reported diesel consumption figures reflect specific operations or equipment that are still in the transition process or for which there is no viable electric alternative at this time. Our commitment is to continue seeking innovations and solutions to reduce this residual consumption and advance towards our goal of zeroing out the use of fossil fuels in all our activities.



Waste management

GRI 306-1, GRI 306-2, GRI 306-3

Waste management is a fundamental pillar of our environmental responsibility in all projects. At Grupo Pacto, we adopt an approach based on the principles of the circular economy, which prioritizes non-generation, reuse, recycling, and ultimately, the proper disposal of all materials. Our goal is to minimize our environmental footprint, increase the efficiency of our projects, and contribute to a more sustainable production cycle.

Planning and Minimization at the Source

We believe that the best way to manage waste is not to generate it in the first place. Therefore, our management begins in the planning phase of each project, where we seek to optimize the use of construction materials and equipment. We promote ongoing campaigns and training with our teams and partners on conscious consumption and techniques to minimize the generation of waste and debris, which, in addition to preserving the environment, increases efficiency and reduces construction costs.

Selective Collection and Proper Disposal

At all our construction sites, we implement a rigorous system for selective collection and temporary storage of waste. Each type of material is separated and stored safely, following best practices and applicable environmental legislation. For each waste class (construction, wood, metals, cardboard, etc.), we partner with certified companies that carry out transportation and final disposal in an environmentally sound and traceable manner, ensuring that disposal is the last option.

Transforming Waste into Resources

Our main focus is to ensure that the majority of waste generated in our operations is reintroduced into the production chain through recycling. In 2024, we remain committed to ensuring that all recyclable waste, especially that generated during the installation of our solar power plants, is destined for this process.

 **4tones**

Waste **electrical installation** recycled this year.

 **1tones**

Waste **wood** recycled in the year.

 **0.5ton**

Waste **civil construction** recycled this year.

 **0.5ton**

Waste **paper and cardboard** recycled this year.

Environmental responsibility

GRI 2-23, GRI 3-3, GRI 306-1

Environmental responsibility is the foundation upon which we build our business. We know that leading the energy transition with renewable infrastructure projects requires proactive, transparent, and comprehensive impact management, going far beyond what the law demands. Our vision is that true leadership manifests itself in attention to detail and anticipating challenges.

Therefore, our approach goes beyond environmental licensing. We analyze the potential effects of each project from a 360-degree perspective, from its conception and planning, through equipment selection and construction, to long-term operation and eventual decommissioning. This complete life cycle is evaluated from a risk and opportunity perspective, always seeking solutions that maximize benefits and minimize any adverse impact.



Impact on the equipment production chain

We evaluate our suppliers and the impacts they cause, directing the use of our resources, preferably, to suppliers that have solid sustainable practices.



Impacts of generated waste

One of the main environmental impacts caused by construction waste is soil pollution. We promote proper disposal, separating waste by product type, mitigating this risk through recycling and proper disposal.



Impact on local fauna and flora

We evaluate our suppliers and the impacts they cause, directing the use of our resources, preferably, to suppliers that have solid sustainable practices.



Social impact

The deployment of our assets may impact the local community due to the efforts required to complete the works. Our investments are preferentially made in locations that do not cause discomfort or disruption to local residents.

Aspects Financial



35 Our investments

36 Financial performance

37 Associations and regulators

Our investments

GRI 203-1, GRI 3-3

Data Centers: Sustainable Infrastructure for the AI Age

The year 2024 was a milestone in the planning of our newest and most strategic business venture: We identified that the growing Artificial Intelligence (AI) industry faces a critical challenge: the need for high-density computing infrastructure with massive energy consumption. The Pacto Group will not only enter this market, but will do so to solve its main bottleneck.

Throughout 2024, we will be working on structuring a data center focused on AI clients, whose infrastructure will be based on a zero-carbon footprint. Our value proposition is unique: we will offer AI companies an environment where they can grow in a scalable and 100% sustainable way.

The 2024 plan focused on securing the foundation for this commitment. The project was designed to pursue the most rigorous building sustainability certifications, which will attest to the water, energy, and material efficiency of our construction. Furthermore, we will implement technologies to... low environmental impact, such as systems of State-of-the-art air conditioning systems that guarantee maximum efficiency with minimum resource consumption.

The central pillar of the project, defined in 2024, is that all energy supply will be exclusively from renewable sources. With this, we are investing to create the infrastructure that will support the AI revolution in Brazil, in an ethical, clean way, and aligned with the future of the economy.

Expansion: Pacto Telecom in Goiás

Pacto Telecom has consolidated its NET-ZERO operating model, and the year 2024 was dedicated to the robust planning of its first major territorial expansion. We have defined the state of Goiás, our state of origin, as the priority market for this new cycle.

Our technical and strategic teams dedicated the year to network mapping, feasibility studies, and implementation planning to bring our high-speed internet and telephony services to the state's main cities. The project, scheduled to begin in 2025, will focus on Goiânia, Aparecida de Goiânia, and Anápolis. This move represents a significant investment in the digital infrastructure of the Central-West region, bringing clean, high-quality connectivity to a new and vast residential and corporate audience.

Expansion: Solar generation portfolio

Alongside investments in new verticals, the Pacto Group maintained its focus in 2024 on expanding its core business: clean energy generation. The year was dedicated to developing a new and robust pipeline of projects, with the goal of geographically diversifying our assets and increasing our installed capacity.

The main highlight of this effort in 2024 was the structuring and feasibility analysis of the Poxoréu Photovoltaic Plant project, located in Poxoréu, Mato Grosso. Our engineering and regulatory teams dedicated the year to the in-depth technical, economic, and socio-environmental feasibility study phase, which are the essential first steps to validate the asset's potential.

This preparatory work included the development of the detailed engineering design and the analysis of the region's solar irradiation potential, confirming the attractiveness of the project. The project, which foresees a power of 2,344kWp(CC) and an estimated average generation of 290,378 kWh, advanced into its planning phase in 2024, being prepared for the subsequent licensing and implementation stages, reinforcing our continued commitment to the growth of the Brazilian renewable energy matrix.

Economic and financial performance

GRI 201-1, GRI 3-3

The year 2024 was a period of intense strategic investment and accelerated expansion for the Pacto Group. **Our Net Operating Revenue reached R\$ 316.2 million, a robust growth of 45%** demonstrating the strong demand for our solutions.

This growth was accompanied by a planned increase in Cost of Sales (63%). The advance reflects the intensive investment phase in the construction and activation of our new assets and in the structuring of our new businesses, impacting operational profitability in the short term.

Consolidated EBITDA totaled R\$ (25.1) million. Analyzing the segments, **Generation and Transmission** The company showed a significant improvement in value creation in 2024, indicating greater operational efficiency, economies of scale, and positive adjustments in the market regulatory environment. This progress reflects the segment's financial strengthening compared to the previous year, which jumped from R\$ 1.3 million in 2023 to R\$ 4.5 million in 2024, an increase of 246%.

The consolidated result was impacted by **Commercialization segment**, which reversed from a positive R\$2 million in 2023 to a negative R\$(8.0) million in 2024. This variation occurred due to the default of one of our counterparties, which also motivated the Group to no longer operate in directional energy trading, and instead focus solely on selling energy to end customers, thus avoiding exposure to energy price volatility.

We embraced the challenges of 2024 as valuable learning experiences. We responded with strategic agility, adjusting our course and strengthening our foundations.

The Pacto Group moves forward with the conviction that we are better prepared and positioned to drive the sustainable infrastructure of the future.

Consolidated Income Statement

In R\$/thousand

	2024	2023	%
Net operating revenue	316.194	217,697	45%
Cost of sales	(332,774)	(204,647)	63%
Fair value of futures contracts	(1.357)	2,298	-159%
Administrative and general expenses	(10.105)	(10.188)	1%
Equity method result	1.427	1.168	22%
Other income and expenses, net	(200)	2,386	-108%
EBITDA	(25.119)	9.345	-369%
Net financial result	14,686	(3,640)	-503%
EBT	(26,817)	5.705	-570%
Current taxes	175	(2.203)	-108%
Deferred taxes	3,756	126	0%
Minority shareholder participation	388	190	104%
Net profit (loss)	(8,200)	2.997	-374%

Associations and regulators

GRI 2-28



Annexes



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- 45 Corporate information

Abbreviations and acronyms

ACL: Free Contracting Environment

ANEEL: National Electric Energy Agency

CEO: Chief Executive/Chief Executive Officer (CEO)

Collective Bargaining Agreement: Collective Bargaining Agreement

CCEE: Chamber of Electric Energy Commercialization

DEC: Equivalent Interruption Duration per Consumer Unit

DGC: Overall Business Continuity Performance

DRE: Statement of Income

EBT: Earnings Before Taxes (Profit Before Taxes)

EBITDA: Earnings Before Interest Taxes Depreciation and Amortization (Earnings before interest, taxes, depreciation and amortization)

EPC: Engineering, Procurement, and Construction (Engineering, Procurement and Construction)

ESG: Environmental, Social and Governance (Environmental, Social and Governance)

FEC: Equivalent Interruption Frequency per Consumer Unit

GRI: Global Reporting Initiative

AI: Artificial intelligence

IASC: ANEEL Consumer Satisfaction Index

kWh: Kilowatt-hour

kWp: Kilowatt-peak

Multi-utilities: Organizations that operate across multiple infrastructure sectors, providing integrated solutions for clients.

MW: Megawatt

MWp: Megawatt-peak

NET-ZERO: Net Zero Carbon Emissions

SDGs: Sustainable Development Goals (UN)

ONE: National Energy Efficiency Olympics

PDI: Individual Development Plan

SSO: Occupational Safety and Health

UFV: Photovoltaic Power Plant

GRI Table of Contents

Declaration of use	The Pacto Group reported in accordance with GRI Standards for the period from January 1, 2024 to December 31, 2024.
GRI 1 Used	GRI 1 – Fundamentals 2021

GRI STANDARD	Content	Location	Omission		SDGs
			Reason	Explanation	
Universal Standards					
GRI 2: General Content 2021	2-1 Organizational Details	Page44			
	2-2 Entities included in the report	Pages6, 8 and 11			
	2-3 Reporting period, frequency and point of contact	Pages2 and 6			
	2-4 Reformulations of information			There were no reformulations of information.	
	2-5 External verification			The report was not submitted for external verification.	
	2-6 Activities, value chain and other business relationships	Pages8, 11 and 24			8, 12
	2-7 Employees	Pages19 and 20			8
	2-8 Workers who are not employees			Information unavailable. (Data not reported separately)	8
	2-9 Governance structure and its composition	Page13			16
	2-10 Nomination and selection for the highest governing body			Information unavailable.	16

GRI STANDARD	Content	Location	Omission		SDGs
			Reason	Explanation	
	2-11 President of the highest governing body			Information unavailable.	16
	2-12 Role... in overseeing impact management	Page 13			16
	2-13 Delegation of responsibility...	Page 13			16
	2-14 Role played by the highest governance body in Sustainability reporting			Information unavailable.	16
	2-15 Conflicts of Interest	Page 14			16
	2-16 Communicating crucial concerns	Page 14			16
	2-17 Collective knowledge of the highest governing body			Information unavailable.	16
	2-18 Performance evaluation of the highest governing body			Information unavailable.	16
GRI 2: General Content 2021	2-19 Compensation policies	Page 18			8, 10
	2-20 Procedure for determining remuneration	Page 18			8, 10
	2-21 Proportion of total annual compensation		Confidentiality restrictions	This indicator will be omitted as it is confidential information.	5, 10
	2-22 Declaration on a Sustainable Development Strategy	Pages 4 and 15			
	2-23 Policy Commitments	Pages 14, 28 and 33			16
	2-24 Incorporation of policy commitments	Pages 14 and 21			8, 16
	2-25 Processes for repairing negative impacts	Page 14			16
	2-26 Mechanisms for advice and raising concerns	Page 14			16
	2-27 Compliance with laws and regulations	Pages 14 and 28			16

GRI STANDARD	Content	Location	Omission		SDGs
			Reason	Explanation	
GRI 2: General Content 2021	2-28 Participation in associations	Page 37			17
	2-29 Approach to stakeholder engagement	Pages 5 and 6			17
	2-30 Collective bargaining agreements			100% of our employees are covered by Collective Bargaining Agreements (Collective Bargaining Agreements).	8
Materials Topics					
GRI 3: Material Themes 2021	3-1 Process for defining material topics	Page 5			
	3-2 List of material topics	Page 5			
Materials Topics - Economic					
GRI 3: Material Themes 2021	3-3 Management of material issues	Pages 15, 35 and 36			8, 10, 16
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Page 36			8, 10, 16
GRI 203: Indirect Economic Impacts 2016	203-1 Investments in infrastructure and services offered	Page 35			8, 10, 16
Materials Topics - Environmental					
GRI 3: Material Themes 2021	3-3 Management of material issues	Pages 5, 16, 28 and 33			6, 7, 12, 13, 15, 16
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Page 31			7, 12, 13
GRI 303: Water and Wastewater 2018	303-5 Water consumption	Page 30			6, 12
	303-4 Water Disposal (Effluents)	Page 30			6, 12
GRI 305: Emissions 2016	305-1 Direct emissions (Scope 1)	Pages 29 and 31			7, 12, 13, 16
	305-2 Indirect emissions (Scope 2)	Pages 28 and 31			7, 12, 13, 16

GRI STANDARD	Content	Location	Omission		SDGs
			Reason	Explanation	
GRI 306: Waste 2020	306-1 Waste generation and impacts	Pages 32 and 33			6, 12, 13, 15
	306-2 Management of significant impacts related to waste	Page 32			6, 12, 13, 15
	306-3 Waste generated	Page 32			6, 12, 13, 15
Materials Topics - Social					
GRI 3: Material Themes 2021	3-1 Process for defining material topics	Page 5			3, 4, 5, 8, 9, 10
	3-2 List of material topics	Page 5			3, 4, 5, 8, 9, 10
GRI 401: Employment 2016	401-1 New hires and turnover			Information unavailable.	8, 10
	401-2 Employee Benefits...	Page 23			3, 8
GRI 403: Occupational Health and Safety 2018	403-1 Health and safety management system	Page 22			3, 8
	403-2 Hazard identification, risk assessment...	Page 22			3, 8
	403-4 Worker participation, consultation...	Page 23			3, 8
	403-5 Training of workers in health and safety	Page 22			3, 8
	403-6 Promoting worker health	Page 22			3, 8
	403-9 Work-related injuries	Page 22			(Zero accidents reported)

GRI STANDARD	Content	Location	Omission		SDGs
			Reason	Explanation	
GRI 404: Training and Education 2016	404-2 Programs for the improvement of employee skills and assistance with career transitions	Page 21			4, 8
	404-3 Percentage of employees who receive regular performance and career development reviews.	Page 21			4, 8
GRI 405: Diversity and Equal Opportunities 2016	405-1 Diversity in governing bodies and employees	Pages 19 and 20			5, 10
	405-2: Ratio between the base salary and remuneration received by women and those received by men.		Confidentiality restrictions	For strategic reasons and to protect the confidentiality of compensation data, this information is not disclosed publicly.	5, 10
GRI 408: Child Labor 2016	408-1 Operations and suppliers with significant risk of work-related cases children	Page 24			8, 16
GRI 409: Forced Labor or Labor Analogous to Slavery 2016	409-1 Operations and suppliers with significant risk of work-related cases forced	Page 24			8, 16
GRI 413: Local Communities 2016	413-1 Operations involving engagement, impact assessments and development programs focused on the local community.	Pages 25 and 26			8, 10

Corporate information

GRI 2-1

Preparation and Coordination

Strategic Communication and ESG, Pacto Group.

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