

PURPOSE

The purpose of this policy is to confirm our commitment to the principles and practices of corporate sustainability, with regard to combating climate change and moving towards a low-carbon economy, environmental management aimed at promoting eco-efficiency, protecting, preserving and conserving ecosystems and natural resources, social management that promotes the health, safety and development of our people and communities, with absolute respect for human rights, ethics and transparency.

COVERAGE

This document is applicable to all its own and third-party employees and interns of AES Brasil and its subsidiaries ("Company"), considering projects in operation, in progress and under development, and shall be complied with by all suppliers engaged.

GUIDELINE

MATERIALITY

The identification of material topics shall be performed at least every three years considering external scenarios and internal contexts, providing support for reviewing ESG commitments and goals.

OUR COMMITMENTS

Our purpose inspires us to plan and make short, medium and long-term decisions, taking into account and on a balanced basis, the economic, environmental, social and governance aspects with behaviors and practices as detailed below:

Environment:

- Ensure that an Environmental Management System is implemented and widely disseminated to the different stakeholders, aimed at environmental protection and preservation, that establishes guidelines to define goals, targets and indicators to monitor performance, and that complies with legal and corporate requirements. Act with a focus on preventing pollution and environmental impacts, prioritizing the benefit of communities and the protection of the environment, applying technologies, processes and inputs that minimize environmental impacts and encourage continuous improvement. Use natural resources efficiently and sustainably, encouraging the adoption of techniques aimed at protecting and preserving biodiversity and ecosystems. Ensure adherence to environmental compliance obligations, applicable legal requirements and company standards;
- Develop and encourage partners that adopt sustainable market practices within their activities and supply chains;
- Communicate environmental performance, on a regular basis, to internal and external audiences.

Climate Changes:

- Ensure that strategic decisions, actions and corporate processes incorporate assessment of potential impacts, risks and opportunities, aiming to adapt and mitigate climate change;
- Actively seek to reduce greenhouse gas emissions in our activities, through improvements and investments in internal processes, prioritizing the use of renewable fuels and reducing representative emission sources;
- Establish an active governance process for the management of climate change-related activities, disclose an annual inventory of greenhouse gas emissions and communicate actions related to the topic, both internally and externally;
- Seek new technological and process solutions, with a strategic focus on investments and the development of new businesses to adapt to and mitigate the effects of climate change.

Health and Safety

- Have a Health and Safety Management System, widely disseminated to the different stakeholders, which aims to provide a framework for managing risks and opportunities, protecting own employees, contractors and communities neighboring our operations, as well as monitoring the performance of AES Brasil and its subsidiaries, with defined goals and targets, training and awareness actions for own employees and contractors and audited internally and by an independent third party;
- Ensure compliance with applicable legislation in all business units.

- Promote a culture that supports the Management System and expands and guides activities with employees and contractors in line with the company's safety principles:
 - The company's leadership shall continually seek to ensure the safety of all its own employees, contractors and the communities neighboring its operations;
 - The company's leadership shall seek to ensure that appropriate (human and material) resources are available so that all employees have the means to work safely and undertakes to consult the employees and, where appropriate, employee representatives, regarding occupational health and safety issues involving the participation of all when applicable;
 - Each business and its employees shall meet all the requirements regarding occupational health and safety and establish the emergency preparedness procedure to act in the prevention and control of emergency situations that may cause impacts to the environment, physical integrity of own employees, third parties, population and assets;
 - All employees shall adhere to the programs and requirements related to occupational health and safety adopted in their company;
 - All company contractors shall adhere to the same safety rules as own employees;
 - The company shall continuously make efforts to improve its performance in occupational health and safety.
- Act with a focus on eliminating hazards and reducing risks, preventing accidents, incidents and occupational diseases, in addition to technologies and processes that minimize risks and encourage continuous improvement in the operational performance, aiming at the health and safety of employees, suppliers, customers and communities;
- Raise awareness among the population about the safety of the company's reservoirs and assets;
- Ensure the management of its physical assets, generating units, dams and reservoirs, so as to promote well-being and development with safe, sustainable and reliable energy generation; by complying with regulatory and legal requirements and those subscribed by the Company, meeting the needs of stakeholders, without jeopardizing the health, safety of employees and the environment in which it operates and promoting continuous improvement;
- Report health and safety performance on a regular basis.

Human Rights

Promote a work environment based on respect for Universal Human Rights, the company's values and ethical principles established in its Code of Conduct, considering the relationship with all stakeholders, without discrimination by race, color, gender, language, nationality or for any other reason such as religion, age, sexual preference, political opinion or social condition, with particular regard, to;

- Equal treatment and dignity of the human being: Ensure respectful and dignified treatment of any and all people involved in the company's activities, such as employees, suppliers, customers, service providers, communities and others;
- The respect and guarantee of the rights of indigenous peoples and traditional communities, such as quilombolas, riverine communities, among others, as well as migrant workers and/or refugees: Respect cultural diversity and the rights of all people who live or use the territories in the areas of influence of the company's projects, as well as work in company activities, so as not to interfere with and preserve their culture, way of life and religious, productive and economical activities;
- Eradication of Child Labor, Forced or Compulsory Labor and Human Trafficking: Do not exploit child labor and do not employ adolescents in night-time, dangerous or unhealthy activities, respecting the Statute of the Child and Adolescent, as well as eliminating all forms of forced or compulsory labor. We repudiate all forms of forced or coerced labor, degrading conditions and human trafficking;
- Combat the practice of discrimination in all its forms and valuing diversity: Prevent prejudice and discrimination in the work environment so as to ensure an environment that respects and values the differences between individuals, in all company activities, including selection and hiring, compensation, promotion and training;
- Prevention of moral harassment and sexual harassment: Prevent any and all abusive conduct expressed by behavior, words, acts, gestures or writings that may harm a person's personality, dignity or physical or psychological integrity, and endanger their employment or deteriorate the work environment, as well as any conduct that may force any individual, aimed at obtaining sexual advantage or favor;
- Respect to the free union association and the right to collective bargaining: Provide employees with freedom to form organizations they consider convenient and enroll with them without prior authorization, as well as promoting collective bargaining with regard to their rights in the workplace;
- Employee Labor Rights: Respect and comply with labor rights established in the legislation in force, as well as in collective agreements or conventions and encourage the same practice along its supply chain;

- Access to education and development activities: Promote initiatives aimed at the professional improvement of workers, either through activities within the company or through agreements established with educational institutions;
- Dialogue and active listening: Practice open dialog and a relationship of trust with all stakeholders, welcoming, registering, responding to and clarifying all their criticisms and suggestions, promoting prior consultation with communities before new projects are set up;
- Contact channels: Offer contact channels available to all stakeholders for information, grievances, doubts, complaints, suggestions or concerns, without incurring any type of retaliation or concern. In this sense, provide formal channels such as AES Helpline and Dial HR, in addition to informal channels with leaders.

LEGISLATION AND VOLUNTARY COMMITMENTS

We ensure compliance with applicable Brazilian and international legislation and regulations, in addition to company policies and guidelines. We contribute to the sustainable development by including in our Strategic Planning and in the management of business practices the guidelines represented by the following voluntary commitments: United Nations Organization, Global Compact, Sustainable Development Goals - SDGs, Universal Declaration of Human Rights, Agreements of the Internacional Labor Organization - ILO, Children and Adolescent Statute, GHG Protocol Program, National Register of Companies Committed with Ethics and Integrity (Pro-Ethical Company Register).

AES Brasil and its subsidiaries do not, under any circumstances, make any contribution of a political and/or similar nature, nor to any public entity if they are not strictly in line with the pillars of action and strategic guidelines determined in a proper policy for this purpose, whether the contribution is in cash, exchange of favors or any other form.

GOVERNANCE

The company's leaders are responsible for implementing, disseminating and enforcing this Policy, supported by the Sustainability Committee and the Board of Directors to ensure the necessary structure for the establishment, analysis and compliance with the sustainability objectives and goals. The performance of sustainability indicators and goals shall be monitored and recorded in the existing management systems, according to the theme addressed. Company employees are responsible for practicing this Policy on an individual and non-transferable basis, ensuring its compliance by service providers. The text of this Policy and any updates shall be approved by the members of the Sustainability Committee and by the company's Board of Directors.

ACCOUNTABILITY

The company uses relevant accountability instruments, nationally and internationally recognized, such as the guidelines of the *Global Reporting Initiative* - GRI adopted in the preparation of the Integrated Sustainability Report, covering all stakeholders in order to ensure transparency in the management of its business.

COMMUNICATION

This Policy shall be disclosed and disseminated to all employees and contractors at all hierarchical levels, at all company's bases, and shall be available for consultation by stakeholders on the companies' websites.

As a form of short disclosure, the use of Annex 1, referred to herein, is available.

The guidelines of this Policy shall be applied to all processes, policies and the company's communication pieces with its different stakeholders, in order to ensure the involvement of the interested parties in the policy development, in the implementation and assessment of the effective results of its implementation.

Any and all incompatibility, inconsistency, doubt, dilemma, divergence, regarding the enforcement of this Sustainability Policy, identified by any area or sector, shall be reported to the Sustainability Committee at the email address sustentabilidade@aes.com.

This policy was approved at the Meeting of the Board of Directors of AES Brasil Energia S.A., held on April 11th, 2024.