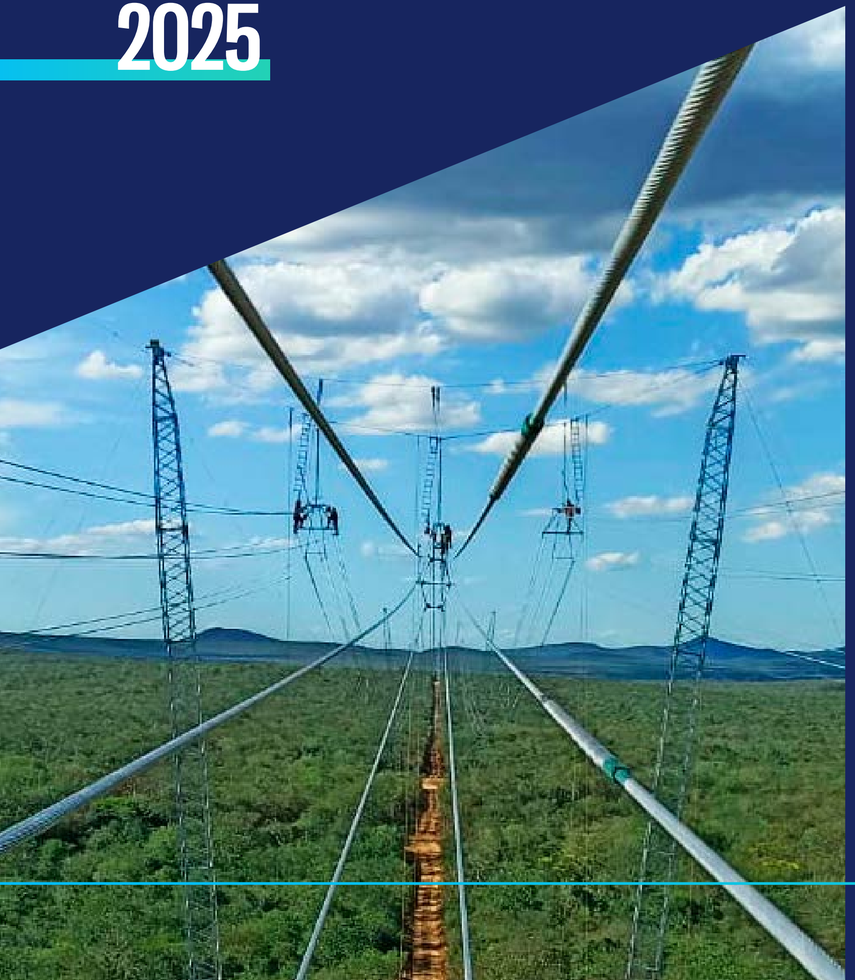
SUSTAINABILITY REPORT 2025







ENGIE Brasil Energia S.A.

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MESSAGE FROM THE MANAGEMENT

GRI 2-22

In 2025, we continue creating and sharing value, on a sustainable trajectory.

With a track-record constructed over nearly three decades of operations, characteristics such as solidity, resilience, and adaptability were fundamental in ENGIE Brasil Energia's continued creation and sharing of sustainable value during 2025. **In a context marked by geopolitical tensions and macroeconomic and regulatory challenges, we have seen consistent progress in executing our strategy, reconciling growth, economic-financial performance with the integration of environmental, social, and governance themes into our business model.**

The results for the year reflect these advances, anchored as they are in operational excellence and the development of energetic solutions aligned to the needs of society and the requirements of the Brazilian market. For the full year, the Company reported net operating revenue of R$ 12.9 billion, sustained by the robustness of its generation portfolio and by the predictability of the transmission assets. Adjusted Ebitda, also counting on the contribution of TAG, surpassed R$ 7.6 billion, revealing the capacity of the Company's cash generation despite a challenging scenario for the sector.

Adjusted net income remained at a healthy level, reinforcing the capacity to sustain strategic investments: R$ 2.8 billion, which supported expansion in installed capacity and progress made in transmission projects. Capital structure remained well-balanced, with leverage compatible with corporate strategy and preservation of investment grade.

From the operational point of view, 2025 was characterized by the success of structural projects. Located in the southeast of the state of Bahia, the Serra do Assuruá Wind Complex went into full commercial operations with an installed capacity of 846 MW while work on the Assú Sol Photovoltaic Complex in the state of Rio Grande do Norte delivered a further 753 MWac of installed capacity to the market.

Such events concluded a cycle of major investments in renewables, combining a high degree of efficiency with a low environmental impact, expanding the supply of competitive renewable energy, and contributing to the mitigation of climate change.

A further event during the year was the acquisition of two hydropower plants already operational in the states of Amapá and Pará: Santo Antônio do Jari and Cachoeira Caldeirão. Together, they have added a further 612 MW to the capacity of the Company which now operates a total portfolio of 12.4 GW in installed capacity.

To the Company's protagonism as an energy generator should be added the operation of 3.2 thousand kilometers of transmission lines, critical to expanding access to renewable energy and lending additional reliability to the national grid. In 2025, we continued the implementation of two major transmission systems – Asa Branca and Graúna – which together will add 1.9 thousand kilometers to the Brazilian transmission network - providing the stability and predictability in revenue inherent to this business.

On the commercial front, we recorded year-on-year growth of approximately 24% in the customer base and 34% in total consumer units. The results reflect the consistency of our commercial strategy and growing demand for long-term, sustainable energy solutions.

Annual performance also attests to the strength of mechanisms of risk management, basing our decision-making processes on a thorough analysis of operational, commercial, regulatory, financial, socio-environmental, climatic, and governance factors. **In this way, we have comprehensively strengthened the predictability of the business, mitigating risks under different scenarios and timeframes, thereby protecting value.**

MESSAGE FROM THE MANAGEMENT

GRI 2-22

In this context and completely integrated into the business model, our Climate Journey is a reaffirmation of the rigor of the Company's environmental management which is focused on reducing impacts over the entire life cycle of our assets. **The commitment to agendas of mitigation and adaptation to climate change has remained at the core of our strategy, guiding investments, innovation and the continual striving for efficiency and resilience.**

In the social environment, care with people — employees, suppliers, and communities — remained a key element of our organizational culture. We invest in safety, diversity, inclusion, and human development, recognizing that sustainable results are built by people engaged and prepared to meet the challenges of the future. **We are enhancing our activities in the territories of which we are a part, investing R$ 26 million in initiatives with a social impact generating a shared value, reinforcing local development, and expanding dialog with different segments of society.**

Corporate governance was also a highlight of the year. The restructuring of the Executive Board was conducted in a planned manner, aligned with the improvement and integration of the Company's lines of business and with the strengthening of the executive role in Brazil and the management structure of the ENGIE Group – with strategic continuity and institutional stability. **In the course of this process, we have maintained high standards of ethics, transparency, and integrity, ensuring responsible management and one alert to the interests of the shareholders and society.**

Our parent company's experience, allied to the strategic relevance attributed by the ENGIE Group to its Brazilian operations, underscores the positive outlook for the Company over the coming years. The debates at COP30[1], held in Brazil in 2025, demonstrate that our country is among the protagonists of the energy transition, combining an already largely renewable energy matrix with the capacity to expand energy supply in a safe and sustainable way. This potential becomes even more relevant given the structural growth in electricity consumption associated with the digitalization of production processes – and, in particular, the advancement of artificial intelligence.

There is no doubt that capturing the opportunities generated by this new development cycle will require greater resilience from the electricity sector, with regulatory balance, economic rationality, and constant dialog among the private sector, public authorities, and society. ENGIE Brasil Energia will remain committed to collaborating with the establishment of a business environment which favors investments, innovation, and competitiveness, capable of meeting the growing demand for energy in the country.

We thank all those people and institutions which share our purpose, acting to accelerate the transition to a low carbon economy over the course of 2025. **Together, we shall ensure that renewable energy becomes increasingly more accessible in a reliable and just way.**

Good reading!



Mauricio Bähr

Chairman of the Board of Director



Eduardo Sattamini

Chief Executive Officer

[1] 30th Conference of the Parties of the United Nations Framework Convention on Climate Change (UNFCCC).

AWARDS AND RECOGNITIONS IN 2025

Climate Water CDP A List 2025

Maximum **CDP** scores – ratification of our excellence in socio-environmental management:

- "A" in Climate Change;
- "A" in Water Security;
- "A" in Supplier Engagement.

Melhores Empresas Para Trabalhar™ 1.000-9.999 Great Place To Work. BRASIL 2025

Continued **GPTW - Great Place to Work® Brasil** certification, recognizing the best companies in which to work in Brazil – category from 1,000 to 9,999 employees.



The Company remains a component of the **Dow Jones Best-in-Class Emerging Markets Index** (new portfolios from April), featuring among the six best performances in the global electric utility sector.

Component of the **2025/2026 Portfolios** of the B3 indices:

ISEB3
Corporate Sustainability

ICO2 B3
Carbon Efficient

IDIVERSA B3
Diversity

IGC-NM B3
Corporate Governance – Novo Mercado

Highlight in the **Transparency Trophy 2025**, sponsored by the National Association of Finance, Administration and Accounting Executives (Anefac) – in the "Companies with net revenue of R$ 5 up to R$ 20 billion".

Highlight in sustainability in the **"Most Admired Brands 2025"** promoted by BandNews.

ESG Award - **"Social – Gender Equity and Female Empowerment"** with the Women of Our Neighborhood Project. The award is promoted by Associação Brasileira de ESG.

Expressão Award for Ecologia – Winning projects:

- **Environmental Management Category:** Climate Journey: Supplier Decarbonization Program.
- **Recycling Category:** Circular economy in the electric sector: innovative recycling of photovoltaic panels.

Best in International Business 2025 – foreign investment category, promoted by ApexBrasil and Exame Group.

Winner of the **ANEEL Innovation Award 2025** – Generator Company Capacity (Large Size).



01. THE COMPANY

- ENGIE Brasil Energia
- Business model
- Sustainable management

Serra do Assuruá Wind Complex

12.4 GW
Operated installed capacity
+10% vs 2024

133 power plants
Exclusively renewable sources
+18 vs 2024

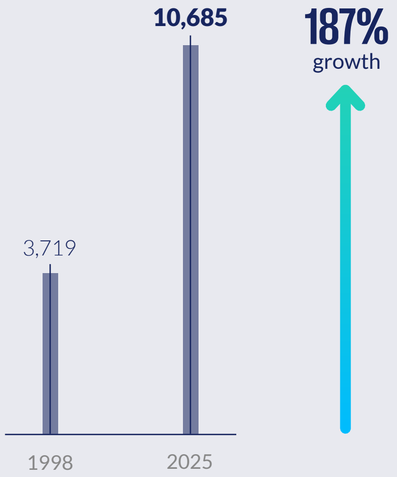
1,312
Employees
+12% vs 2024

3.2 thousand km
Transmission lines
+18% vs 2024

R$ 12.9 bi
Net operational revenue
+14.6% vs 2024

21st position
Global 100 Ranking
(Corporate Knights)

Own installed capacity (MW)



187% growth

100% renewable generating park

Installed capacity (MWI)

12.4 GW of operated installed capacity **(+10% vs 2024)**

10.7 GW of owned installed capacity **(+12% vs 2024)**

ENGIE Brasil Energia

ENGIE Brasil Energia operates as an energy infrastructure investment platform with activities in the generation, commercialization, trading, and transmission segments as well as the transportation of natural gas through Transportadora Associada de Gás S.A. — TAG, in conjunction with other partners. • GRI 2-6

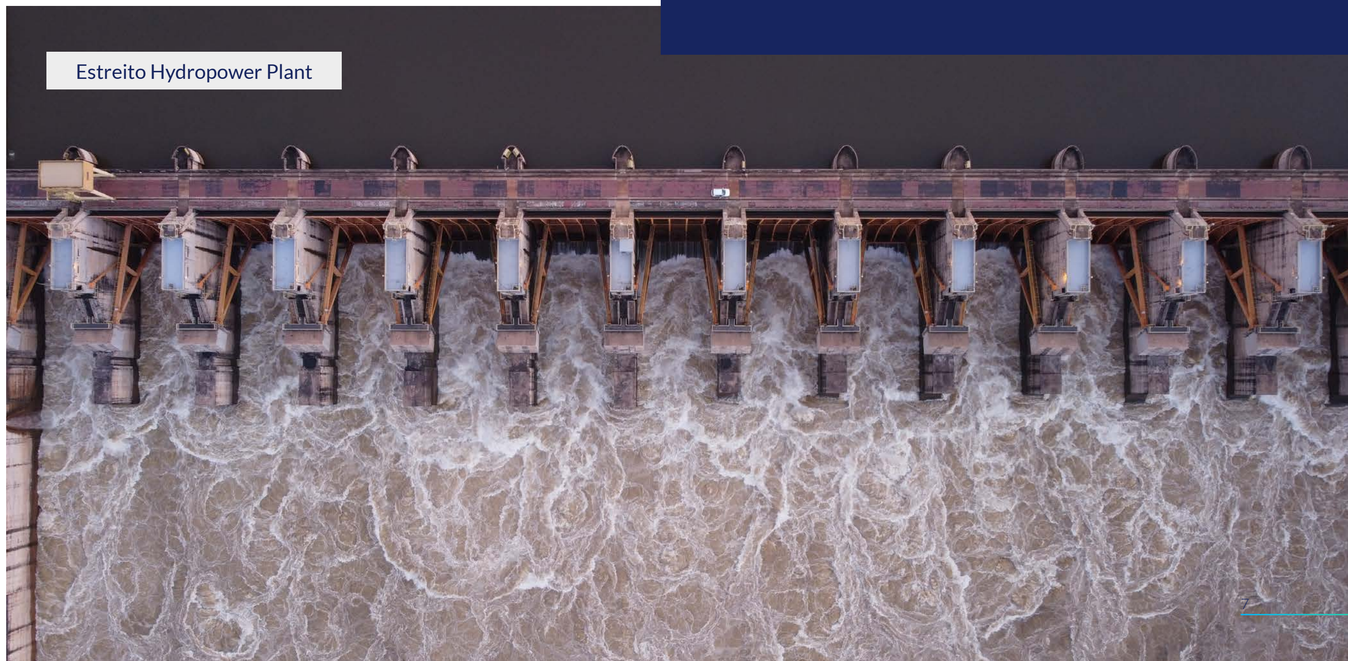
With its headquarters in the city of Florianópolis (SC), the Company operates assets distributed in 22 states, with **133 plants powered exclusively from renewable sources** (hydro, wind, photovoltaic and biomass), amounting in total to **12.4 GW of operating capacity**, as well as **5 transmission systems**. ENGIE Brasil also has commercial relationships with regulated and free customers throughout Brazil. • GRI 2-6

Besides the consistency of its operations in Brazil, ENGIE Brasil Energia has the competitive advantage of being under the direct control of the ENGIE Group ("ENGIE" or "Group"), a global benchmark in low carbon energy and services. With nearly 100 thousand employees and annual revenues close to EUR72 billion, the Group has a footprint in approximately 30 countries.

12.4 GW
of operating capacity

Responsible for the largest volume of the Group's assets in the Americas, the Company is constituted as a publicly held company with common shares listed on the country's Stock Exchange — B3 S.A. — Brasil, Bolsa, Balcão, trading under the EGIE3 symbol. ENGIE Brasil is also listed on the United States over-the-counter market, trading Level 1 American Depositary Receipts (ADRs), under the EGIEY symbol at a ratio of one ADR to one common share. • GRI 2-1

The Company operates assets distributed among 22 units of the Federation in Brazil.

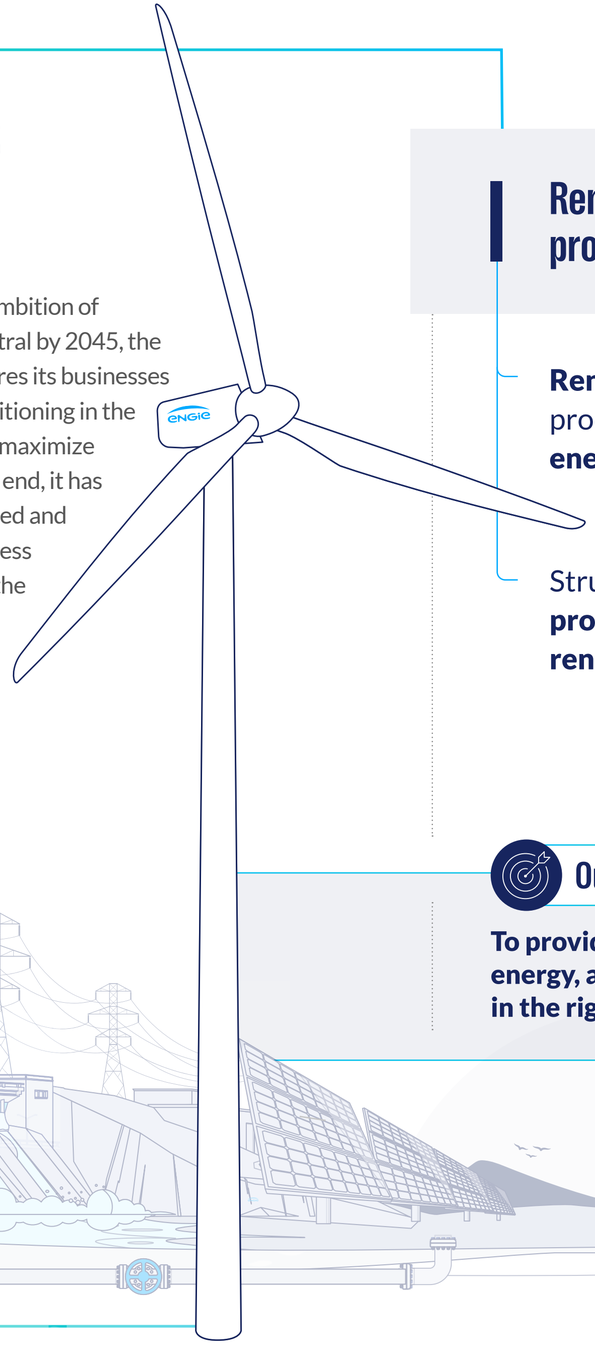


Estreito Hydropower Plant

Business model

• GRI 2-6

To achieve its global ambition of becoming carbon neutral by 2045, the ENGIE Group structures its businesses according to their positioning in the energy value chain to maximize value creation. To this end, it has developed an integrated and complementary business model, configured to the strategy of ENGIE Brasil Energia as presented in the infographic as follows:



Renewable energy production and flexibility

Renewable electricity production and **flexible energy solutions** (storage).

Structuring the **production of renewable gases.**

Our goal

To provide the right energy, at the right time in the right place.

Infrastructure

Development of electrical infrastructure, such as power transmission systems.

Management of **transportation networks** (through equity participation).

Our goal

Ensuring energy security and supply for our customers in the regions.

Energy supply to customers

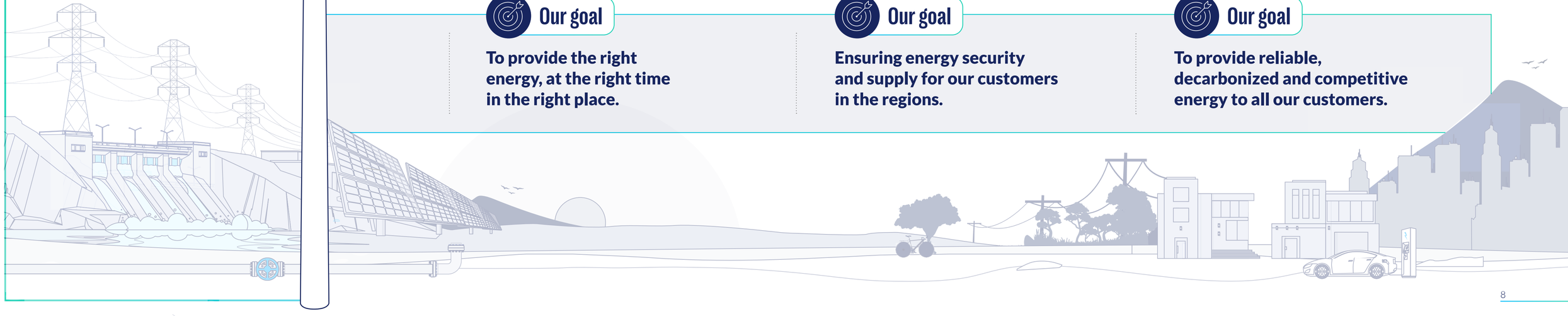
Optimization of electricity generation and storage assets on the energy markets.

Sale of energy to **regulared customers (distribution companies) and free customers (companies of all sizes).**

Risk management **for our customers.**

Our goal

To provide reliable, decarbonized and competitive energy to all our customers.



ENGIE BRASIL ENERGIA 2025



1,312

employees throughout Brasil.
(+12% vs 2024)

133

POWER PLANTS

hydro, wind, solar, small hydropower, and biomass.
(+18 vs 2024)

12.4 GW

of operated installed capacity.
(+10% vs 2024)

10.7 GW

of owned installed capacity.
(+12% vs 2024)

39.9 THOUSAND GWH COMMERCIALIZED IN THE YEAR
(+11% vs 2024)

36% regulated market

59% free market 2,297 customers

5% trading

3.2 **THOUSAND** KILOMETERS

of transmission lines and **six** proprietary-owned substations.
(+18% vs 2024)

TAG

17.5%

equity stake in TAG — Transportadora Associada de Gás.

4.6 **THOUSAND** KILOMETERS

of gas pipelines, which form the most extense natural gas transportation network in the country.

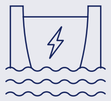
A YEAR OF MAJOR MILESTONES AND ACHIEVEMENTS

In line with its sustainable growth strategy, in 2025, **the Company invested R$ 6.0 billion** for the implementation of new projects, expansion of networks, modernization of the systems, maintenance and revitalization of projects. New generating plants were activated in different regions of the country in addition to energy transmission lines which boosted the transition to a low carbon economy, furthering the system's resilience.

Learn about each one of the plants with greater details in **Chapter 2.**

Acquisitions:

Negotiations directed towards the capture of opportunities which support the balancing of the Company's energy portfolio and equilibrium between regulated and free market revenues.



Hydroelectric Power Plant

Santo Antônio do Jari: 393.0 MW

Cachoeira Caldeirão: 219.0 MW

100% operational

Prospection:

Market soundings and studies.



Jirau Hydroelectric Power Plant: 3,750 MW

Under evaluation

Asset in operation. Study of the acquisition of a 40% stake in the asset from ENGIE Brasil Participações.

Implementation:

ENGIE Group's global vocation – as an industrial agent which develops, implements, and operates projects which potentializes operational efficiency and represents a competitive differential.



Serra do Assuruá Wind Complex: 846 MW

Start of construction: 2023

100% operational



Asa Branca Transmission System:

1,000 km of new transmission lines

Start of construction: 2024

54% physical progress

334 km operational



Assú Sol Photovoltaic Complex: 753 MW

Start of construction: 2023

99% finished at the end of 2025
100% finished in February 2026

100% operational



Graúna Transmission System:

732 km of new transmission lines

162 km of transmission lines in operation

(previous concession expired)

Start of construction: 2025

6% physical progress

162 km in operation under the management of ENGIE

Status at 12/31/2025.

Sustainable management

• GRI 3-3

Governance structure

In 2025, the Company refined its structure of sustainability management following the spin-off of the People, Processes, and Sustainability Area leading to the creation of the **Sustainability Area**, a statutory unit dedicated exclusively to sustainability. The new area has thus assumed responsibility for coordinating the Sustainability Committee — the link between the Company' sustainability area and the Board of Directors — with reports submitted at least twice a year. • GRI 2-9; 2-12; 2-13

A further outcome of the restructuring was the creation of two executive areas, one commanded by the **Chief Human Resources Officer** and the other by the **Chief Legal and Ethics Officer,** the two of them also statutory, with a greater focus on social and governance agendas (employees, diversity and inclusion, ethical compliance, and integrity).



More details on the structure of Senior Management are to be found **on page 24**.

The Board of Directors continued to serve as the guardian of corporate practices, ensuring that these are aligned with the Company's purpose, guidelines, and internal policies approved by its members, including the Business Risks and Opportunities Matrix. This tool, which addresses sustainability issues with the greatest potential impact on the Company's business and reputation, is reviewed and approved annually (**see more here**). Significant investments, such as the construction of assets, are subject to Board approval and require rigorous analysis as to climatic and socio-environmental requisites, fundamental to the decision-making process. • GRI 2-12

Policies and procedures

The Company operates according to its **Sustainable Management Policy**, approved by the Board of Directors, and underscores ENGIE Brasil Energia's role as an agent of development in Brazil and in the various communities in which the Company is inserted, in an ethical responsible and transparent manner. • GRI 2-23

All commitments under the Policy are shared and replicated between the different stakeholders, based on permanent and transparent dialog as a means of maximizing their positive impact. The values and objectives contained in the document are aligned to the ENGIE Group's Non-Financial Objectives, to be reached at a global level by 2030, **in line with the 2030 Agenda** for Sustainable Development of the United Nations Organization (ONU). • GRI 2-23; 2-24

Pillars of the Sustainable Management Policy

- **Governance**
- **Quality**
- **Environment and Climate Change**
- **Occupational Health and Safety**
- **Social Responsibility**
- **Engagement with Stakeholders**
- **Management of Assets**

Other policies and procedures for implementing the guidelines described above will be detailed throughout this Report in the respective thematic sections.


Umburanas Wind Complex

Commitments and advocacy

ENGIE Brasil Energia is committed to the 2030 Agenda, through the United Nations Organization's Global Compact — Brazil Network, to which it is signatory. This is the world's leading sustainability initiative, made up of companies that seek to achieve their targets established in the Sustainable Development Goals (SDG). In conjunction with this, the Company is a component of the Brazilian Business Council for Sustainable Development (CEBDS) and the Brazilian Climate, Forestry and Agriculture Coalition, strengthening its role in strategic networks that promote business dialog and the development of agendas aligned with sustainable development. • GRI 2-28

Global targets and commitments

ENGIE Group's sustainable 2030 objectives

Aspect	2030 Objective	Result by 2025
Greenhouse Gas Emissions (GHG)	**Reduce to a range between 26 and 36 $MtCO_2e$ total Greenhouse Gas emissions** from the Group's electric energy generation (Scope 1 and 3.15) — in 2019, this total was 80 $MtCO_2e$ (objective in alignment to the Science Based Target Initiative — SBTi).	45 $MtCO_2e$
Gender Diversity	**Increasing to a range between 40% and 60%, women's participation in the management positions of the Group** — in 2019, women occupied 24% of all management positions.	33.1%
Renewable Energy	**Increasing to a range between 58% and 66%, the participation of renewable sources in the capacity mix of production worldwide** — against the 28% recorded for 2019.	50%
Supply Chain	**100% of the responsible purchasing index** (excluding acquisition of energy), which involves socio-environmental assessments; and **100% the share of suppliers** representing at least 50% of carbon footprint (excluding energy) committed to a decarbonization trajectory shared with ENGIE*.	79% 51%
Water	**Achieving a water consumption ratio relative to energy generated** of 0,1 m^3/MWh.	0.185 m^3/MWh

* The target indicator previously referred to "certification by Science Based Targets (SBTi) commitments" and has been changed to no longer place a limitation on decarbonization trajectories solely to SBTi assessments.

GLOBAL HIGHLIGHT IN SUSTAINABILITY



In 2025, ENGIE Brasil Energia was recognized globally as **one of the most sustainable companies in the world.**

In 2025, ENGIE Brasil Energia was recognized globally as one of the most sustainable companies in the world at the World Economic Forum in Davos for its sustainable actions and initiatives. The Company was placed 21st in the "Global 100" by the media and research company, Corporate Knights.

Since 2024, ENGIE Brasil Energia is also a component of the Dow Jones Best-in-Class Emerging Markets Index, which incorporates the leading businesses in sustainability among emerging markets – identified by S&P Global through the Corporate Sustainability Assessment (CSA) questionnaire. The Company's performance was one of the six leading names in the world in the Electric Utilities category, which covers the best 5% in the sector. Considered the most relevant globally, these indices serve as support for investor decision-making. Over the past year, the Company was also ranked among the nine Brazilian companies best positioned for climate risk management according to the XP Inc study. The analysis underscores the **Company's efforts and commitment to the energy transition**, as well as the maturity of its initiatives, by including climate criteria into corporate strategy, asset management, and decision-making, thereby strengthening its resilience in the face of future climate scenarios.

In addition, **ENGIE Brasil Energia remained a component in B3's Corporate Sustainability Index (ISE), ranking 6th overall**. The Company has been part of the ISE for 20 years, reflecting its continuing work and efforts to achieve the best performance and sustainable practices in the market.

ISEB3

Cana Brava Hydropower Plant

Materiality

• GRI 3-2

The issues that have the greatest impact and relevance for the Company and its stakeholders are considered material, making them a priority to policies, practices and management processes. Based on stakeholder engagement and reviewed annually, the materiality assessment is revalidated through broad consultations conducted in multi-year cycles. The most recent comprehensive process took place in the 2024/2025 cycle, with a new assessment planned for 2027. • GRI 3-1

Throughout 2025, the Company continued its dual materiality analysis process, deepening discussions and reflections on risks, opportunities, non-financial impacts, and potential financial effects related to ESG issues, based particularly on new frameworks and market references. This analysis also considers the contribution of the Company's actions to the Sustainable Development Goals (SDGs), assessing the internal impact on the business, as well as the external impact on society and the environment.

See more on the development of materiality and stakeholder consultation processes in **Chapter 8** (About the report).

Material themes 2025

SDGs related

Climate change	Sustainability along the value chain	Communities' relationship and local development	
7 13	8 12 13 16 17	3 4 5 10 17	
Water	Promoting access to renewable and reliable energy	Innovation and technology	
6	7 9 10	8 9	
Employee health, safety, and wellbeing	Nature	Resilience of assets, businesses, and people	Cybersecurity
3 8	6 13 15	9 13	16
Ethics and integrity	Human rights	Development of people, diversity, equity, and inclusion	Customer experience
16	5 10 12	5 8 10	8 12 13



02. OUR BUSINESSES

- Segments of activity

Miranda Hydropower Plant

R$ 6.0 billion
Total investments

846 MW
Serra do Assuruá Wind Complex fully operational

753 MWac
Assú Sol Photovoltaic Complex

R$ 3 billion
Aquisition value of Santo Antônio do Jari and Cachoeira Caldeirão

+ 612 MW to the portfolio

39.9 thousand GWh
Volume of energy commercialized in the year

+11% vs 2024

2,297 clients
Clients in the Free Contracting Environment (ACL)

+24% vs 2024

Expansion in hydroelectrics in the North of Brazil

Aquisition of HPP Santo Antônio do Jari **(Amapá, 393 MW)** and Cachoeira Caldeirão **(Pará, 219 MW)**.

Transmission: 3.2 thousand km in operation

Five Transmission Systems, including progress on Asa Branca **(54% of progress, 334 km in operation)** and the beginning of construction of Grauna (bid offer conquered on dec/2024).

Volume commercialized (thousand GWh)

2025	39.9
2024	36.1
2023	35.8

Free Contracting Environment (ACL)

2025	2,297
2024	1,854
2023	1,408

Segments of activity

• GRI 2-6

As part of the ENGIE Group's global business model, the Company operates assets in power generation and transmission, also holding an equity stake in a natural gas transportation company. In these segments, operations are distributed across all regions of the country, as shown in the infographic below.

All

Production of Renewable Energy

- Hydroelectric
- Wind
- Solar
- Biomass + SHP
- Expansion

Transmission

- Operational Assets
- Expansion

Gas transportation

Equity stake



Discover the location of ENGIE Brasil Energia's assets, by business line, by clicking on each of the icons.

Check our ***website*** for detailed information on each of the operational assets.

ENGIE Brasil Energia's strategic priorities are totally aligned to the global ambition of the ENGIE Group to accelerate the energy transition, more especially through:

Developing and optimizing the renewable energy portfolio;

Expanding the electric transmission networks; and

Modernizing the existing assets for increasing their efficiency and resilience.

Renewable energy production and flexibility

Operational assets

• GRI 2-4; GRI 2-6; G4-EU1

With operational installed capacity of 12.4 GW and proprietary capacity of 10.7 GW, ENGIE Brasil Energia's generating park is made up of 133 plants, of which 13 are hydroelectrics, 88 wind power, 29 solar photovoltaic powered, two Small Hydropower Plants (SHPs) and one biomass powered plant[1].

Of the total number of hydropower plants, two were added to the Company's portfolio in 2025 with the acquisition of the **Santo Antônio do Jari and Cachoeira Caldeirão hydroelectric plants**, located in the northern region of the country. With investments of approximately R$ 3 billion, the acquisition of these units increased the Company's proprietary installed capacity by 612 MW.

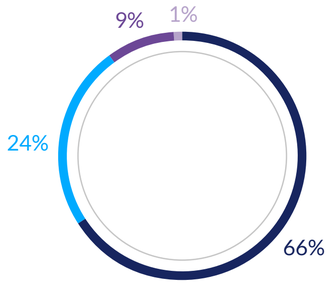
The 846 MW of installed capacity from the **Serra do Assuruá Wind Complex ENGIE's** largest wind project worldwide, was also included in full in the portfolio; construction and commissioning of the project were completed in the fourth quarter of 2025.

133

plants

of which 13 are hydroelectrics, 88 wind power, 29 solar photovoltaic powered, two Small Hydropower Plants (SHPs)

Distribution of own installed capacity, by source

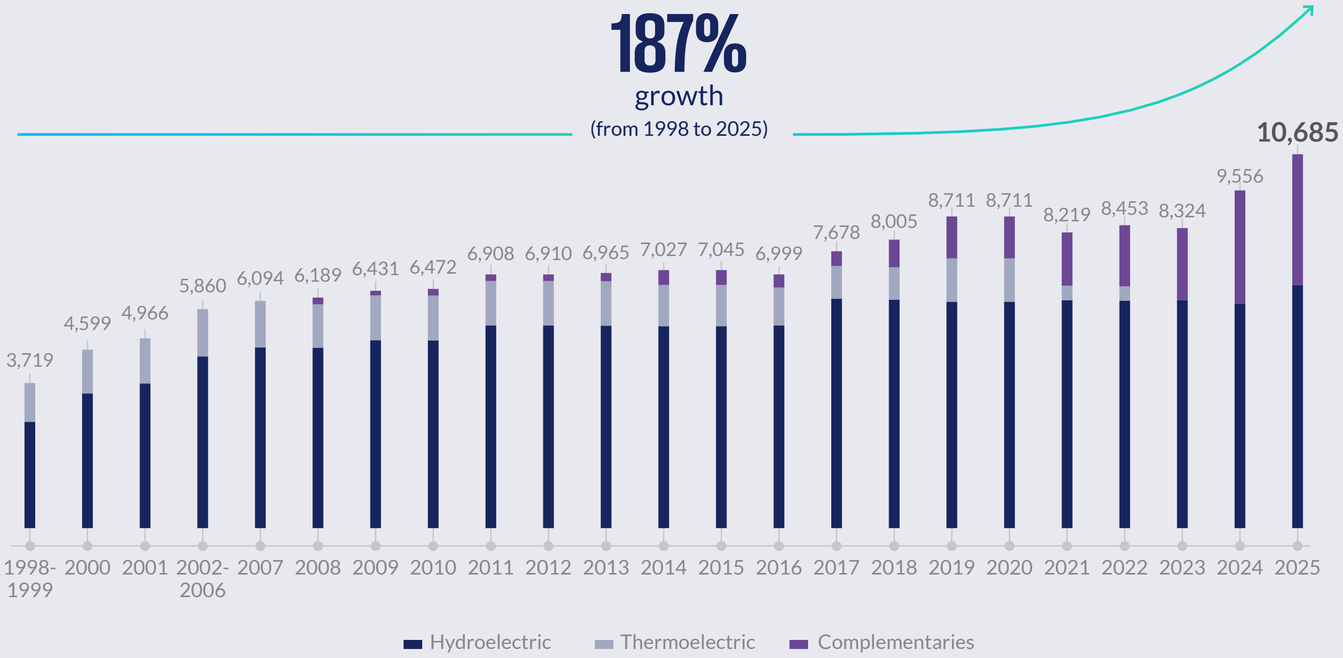


[1] In October 2025, the Ibitiúva Bioenergética biomass plant with an installed capacity of 33MW ceased to be included among the Company's jointly run units. The change was disclosed through an Announcement to the Market. • GRI 2-4

Expansion in generation

Decisions on ENGIE Brasil Energia's investments are based on the rigorous analyses of viability also including an assessment of the risks, impacts and opportunities related to sustainability. In this way economic, operational, and socio-environmental aspects are considered in addition to market tendencies and conformity with the Company's business model.

Historically, investments have driven the strategic growth of the businesses, being sustained by the expansion of energy generation and by the secure and consistent operation of the Company's assets.




Assú Sol Photovoltaic Complex

Generation projects under implementation

• GRI 2-6

Assú Sol Photovoltaic Complex

The project is located in the municipality of Assú, state of Rio Grande do Norte and is to have an installed capacity of approximately 753 MWac (895 MWp) and an estimated commercial capacity of 229.6 average MW. At an investment worth approximately R$ 3.3 billion (as of Jan/23), its energy is entirely fed into the Free Contracting Environment.

Implementation activities were concluded at the end of 4Q25. On an exclusive execution basis, some activities are still ongoing for correcting already installed drainage systems in addition to reliability and performance tests at some photovoltaic units.

The first photovoltaic units began testing in October 2024. By the end of 2025, four of the 16 parks were in commercial operation. The other 12 were in the testing phase — in an event subsequent to the period covered by this Report. On February 13, 2026, these entered commercial operations at the full 753 MWac capacity.

Prospective generation projects

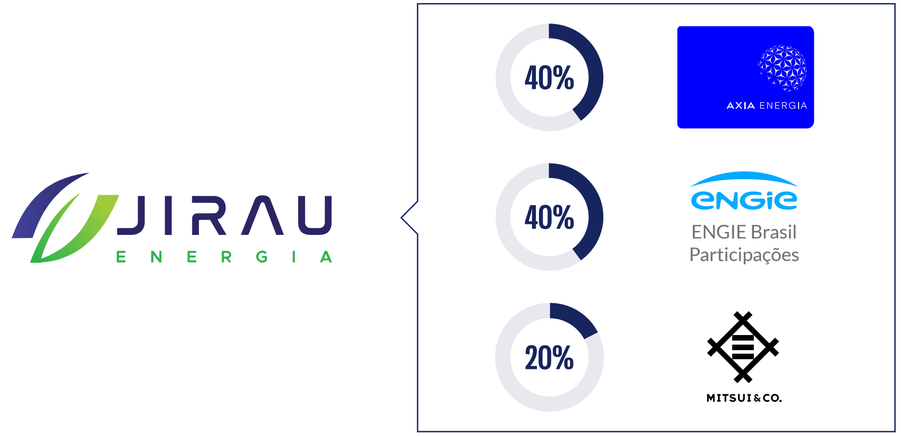
Jirau Hydropower Plant

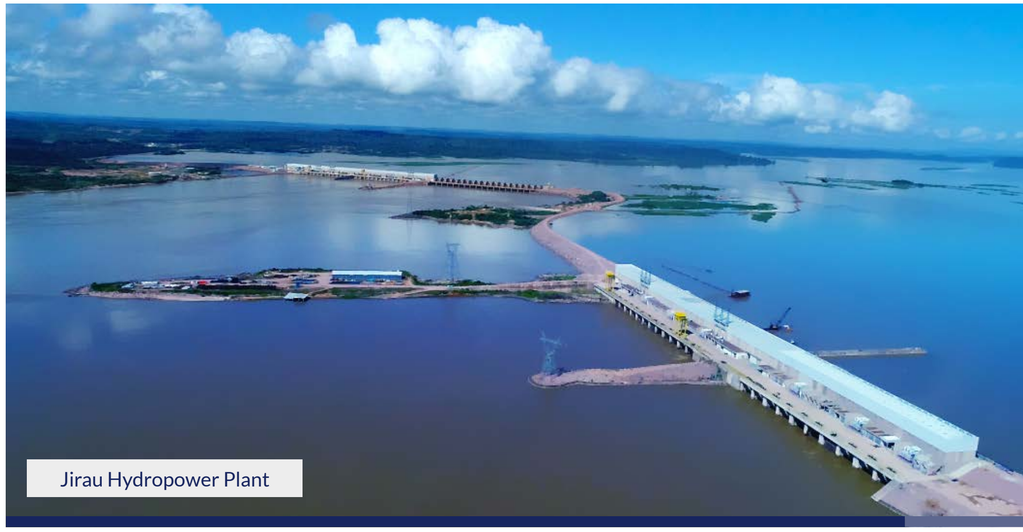
Jirau Energia is responsible for the maintenance, operation and sale of energy generated by the Jirau Hydropower Plant located on the Madeira River, in the city of Porto Velho, state of Rondônia. The Plant has had 50 generating units in operation since November 2016, representing a total installed capacity of 3,750 MW.

It should be noted that ENGIE Brasil Participações, the controlling company of ENGIE Brasil Energia, holds a 40% stake in Jirau Energia. On December 12, 2025, ENGIE Brasil Energia's Board of Directors authorized the adoption of the necessary steps for the analysis and viability studies as an initial phase in discussions leading to an eventual transfer of ENGIE Brasil Participações' stake of 40% in Jirau Energia to the Company.

The Special Independent Committee for Transactions with Related Parties has since been installed to advise on the analysis and to issue recommendations on possible structures for implementing the operation. Further information regarding the potential transfer is available in the (🔗 **following statement**).

Corporate structure – Jirau Energia




Jirau Hydropower Plant



Power flexibility / storage

Power flexibility and storage on a large scale is a combination of technologies with the capacity to accumulate power during periods of low demand and make it available when necessary, usually when demand is greater. Its role is critical to increasing the flexibility, reliability, and efficiency of modern electrical systems, more especially in the light of the growing importance of intermittent renewable energy sources such as wind and solar. From the more technical point of view, it reduces the need to activate thermoelectric plants, minimizes curtailment, and makes for network stability by means of ancillary services.

Among the leading solutions being implemented globally, with a degree of economic-financial viability – depending on the regulation and models of remuneration involved – are heavy- duty battery and reversible hydropower pumping systems.

Mid 2026, Brazil is scheduled to hold its first auction dedicated exclusively to the contracting of battery energy storage systems (BESS) as a part of the Reserve Capacity Auction. If successful, it will be a historic event for the Brazilian electricity sector, signaling the country's definitive entry into the global energy storage market. ENGIE Brasil Energia has already conducted technical/financial studies on the technology and its participation in the auction.

In Brazil, while hydropower pumping systems, also known as reversible hydropower plants, despite being extremely viable, going forward, are more likely to be the topic of debate between the regulator and other agents and for this reason no projects of this type are expected to be implemented over the short - term.

Storage solutions will be fundamental to increasing the flexibility, reliability, and efficiency of electrical systems.

Networks

Energy transmission

ENGIE Brasil Energia made its debut in the energy transmission segment in 2021, serving as a relevant link in the energy transition and decarbonization strategy, enhancing the integration of renewable resources and the reliability of the system. From the financial point of view, transmission brings additional predictable and regulated revenues to the Company, helping to balance out the mix of regulated and unregulated revenues in accordance with corporate risk profile.

Since entry into the segment, three transmission systems have been fully implemented, and two others are partially operational, totaling approximately 3,200 kilometers of lines and six substations in different states across the country. See more details on the Systems being implemented below. • GRI 2-4; 2-6; G4-EU4; SASB IF-EU-000.C



Gavião Real Transmission System

Expansion in transmission

• GRI 2-6

Graúna Transmission System

The result of a successful bid in the ANEEL Transmission Auction 02/2024, Block 1 was denominated Graúna and contemplates the implantation of six new transmission lines, one of which is a sectioning, totaling around 732 kilometers in length, in addition to two new substations and expansions of five existing substations, in the states of Santa Catarina, Paraná, Minas Gerais and São Paulo. The scope of the project also includes the continued servicing of four existing lines (totaling 162 kilometers) and two substations in the states of Minas Gerais and Espírito Santo, comprising both brownfield and greenfield sections totalling approximately 894 kilometers.

The public service transmission line concession, including licensing, construction, operation, and maintenance of the transmission installations will be 30 years from the date of signature of the concession agreement of December 9, 2024. This timeframe includes the licensing, construction, operation, and maintenance phases of the facilities.

Graúna has

894

kilometers

of transmission lines

On July 18, 2025, the Company assumed the operation of the brownfield section of the project, comprising 162 kilometers of lines and two substations, located in the states of Minas Gerais and Espírito Santo. In the final quarter of 2025, negotiations involving the main supply contracts were concluded.

Related to the greenfield portion of the project, and the environmental licensing, field inspections were conducted for the section delegated to the state of Paraná's Environmental Protection Agency, as well as holding public hearings with respect to the related Preliminary License process. Field surveys were also performed along the section for which the state of Minas Gerais Environmental Protection Agency is responsible. Noteworthy were the activities involving the transfer of land ownership title, with progress in negotiations and approval for construction, the conducting of topographic surveys and drilling activities being in their final stages in addition to advances in the development of executive projects.

The maximum permitted term for construction is 60 months, albeit with the possibility of abbreviating the period. The project enjoys relevant locational synergies with Gralha Azul Transmission System and other assets in the Company's portfolio, favoring operational and strategic gains.

The Company assumed the operation of the brownfield section of the project, comprising 162 kilometers of lines and two substations.



Expansion in transmission

• GRI 2-6

Asa Branca Transmission System

Acquired in the Transmission Auction 01/2023, organized by ANEEL, Block 5 was named Asa Branca and will have around 1,000 kilometers of extension. Located in the states of Bahia, Minas Gerais, and Espírito Santo the project provides for the implementation of four 500kV single-circuit transmission lines. The concession period for the public transmission service, including licensing, construction, operation, and maintenance of the transmission facilities will be 30 years from the start of the concession agreement, as of September 27, 2023.

In the 4th quarter of 2025, work on the LT 500kV Morro do Chapéu II – Poções III section, with 334 kilometers of extension, were completed and the installations were successfully energized on November 26, 2025. The maximum deadline for starting operations is March 2029.



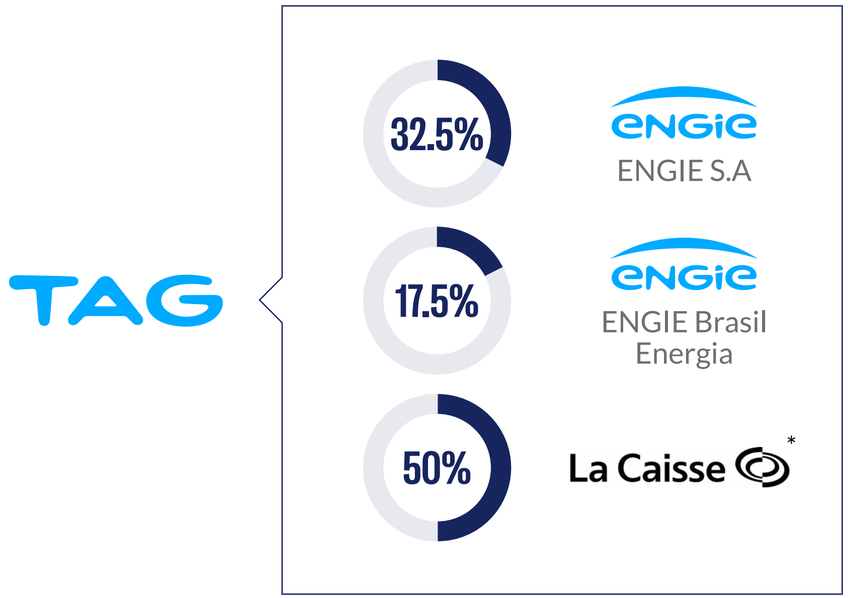
Natural gas transportation

Most extense natural gas transportation operation in Brazil, TAG has an infrastructure of approximately 4,600 km of high-pressure gas pipelines extending along the country's southeastern and northeastern seaboards as well as a further section of line between Urucu and Manaus, in the state of Amazonas, crossing 10 Brazilian states and around 200 municipalities. ENGIE Brasil Energia holds a **17.5% stake in TAG.** • GRI 2-6

The gas pipeline network has several interconnection points, among them, 14 active gas entry points (including three Liquified Natural Gas (LNG)), a further 90 gas outlet points and 2 bidirectional entry and outlet points (one more under construction – Buriti DP), connection with 10 gas distributors, serving 2 refineries, 10 thermoelectric power plants and 2 fertilizer plants. The network also includes 11 compressor stations along its length, all of them wholly owned. The operation of the assets is executed from the Control and Supervision Center (CSC) in the company's headquarters in the city of Rio de Janeiro.

TAG is 100% contracted through long-term legacy contracts with Petrobras and a connection contract to serve the Sergipe Hub in the Northeast region, all regulated by the National Petroleum, Natural Gas and Biofuels Agency (ANP). In addition to these, TAG signed 717 firm contracts in 2025 (106 active), which totaled 11 million m^3 of contracted transportation volume, in entry and delivery point agreements, representing around 10% of TAG's total revenue for the year (15% considering only the integrated network).

Corporate Structure — TAG



* Nomenclature adopted from 2025 onwards by CDPQ, identified as a TAG shareholder in previous reports.

Energy supply to customers

The energy generated by ENGIE Brasil Energia is sold both in the Regulated Contracting Environment (ACR), based on the demand forecasted via auctions organized by ANEEL, and in the Free Contracting Environment (ACL), for direct sale to end consumers.

Management of the Company's "energy portfolio" comprising the forecasted generation of the Company's assets plus energy acquired in the market, has taken on a greater complexity, now representing an important point of competitive differentiation in this business segment.

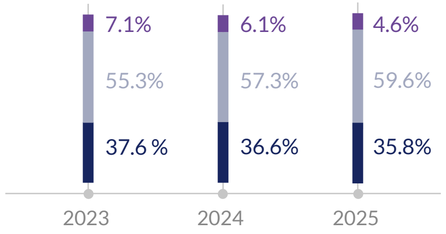
Be it as a function of hydrological risk and migration to other generating sources (the so-called GSF – generation scaling factor), or curtailment – which, simplifying, is the involuntary reduction in solar and wind power generation under certain circumstances – or weather conditions that naturally affect generation (such as excess or lack of rain or wind), the resulting volume and extent of the impacts on the availability and price of energy now and in the future may significantly influence the Company's results.

To be able to execute management of all these variables is a significant competitive advantage since it enables the Company to mitigate losses and to adequately price energy in the short-, medium- and long-term market in accordance with its appetite for risk. ENGIE Brasil Energia has as its commercialization strategy the gradual sale of available energy for a given year as a means of mitigating the risk of being exposed to the spot price (Price for the Settlement of Differences — PLD).

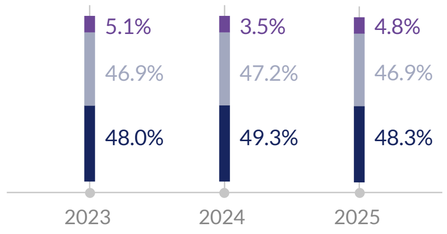
Sales are executed within windows of opportunity which present themselves when the market shows a greater propensity to purchase.

The infographic below shows the participation of the Company's clients (excluding CCEE and other revenues) in total physical sales and in the total Net Operating Revenue of the generation segment.

Breakdown of customers by physical sales (%)



Breakdown of customers in contracted sales comprising NOR of the generation segment (%)



Distribution Companies · Free Customers and Trading Companies · Trading

The Company's robust and diversified portfolio fundamentally based on hydroelectric generation but complemented by solar and wind energy sources and a biomass plant, also plays a preponderant role in the Company's commercial strategy, as it makes for balance and complementarity of attributes between the two sources.

The customer, in turn, enjoys the benefit of this expertise of 20 years in the free market with personalized solutions in price, volume, predictability and the security of a major commercial partner.

Electric energy reform

On November 24, 2025, Law 5.269, was sanctioned, modernizing the regulatory framework of the electric energy sector. The legislation also instituted several measures such as the schedule for the gradual opening of the Free Energy Market to all consumers including residential customers within a period of 36 months.

The regulations permit low voltage industrial and commercial consumers to choose their energy supplier as from **August 1, 2026**. Meanwhile remaining low voltage consumers, such as residential customers may do the same as from **December 1, 2027**.

While these dates may still be subject to alterations on the part of ANEEL, the new Law potentializes further business opportunities for ENGIE Brasil Energia, expanding the supply and sales in the free market to customers of all sizes in Brazil.

Read more on the Company's commercial performance in 2025 **on page 134,** and on regulated and free customers on **page 100.**





03. GOVERNANCE AND INTEGRITY

- Continuous evolution
- Organizational structure
- Integrated management
- Ethical commitment
- Transparency and engagement
- Management of risks and opportunities

9 members
Board of Directors

21
Meetings of the Board in 2025

88.1%
of the voting capital in the Shareholders' Meetings held during the year

44%
independent

86%
average frequency

5
Shareholders' Meetings held

Restructuring of the Statutory Board of Directors

In 2025, **the Board of Directors was restructured to reinforce alignment with the ENGIE Group's** global operating model, with a strategic focus on three business lines.

100%
Of operations evaluated in corruption and Human Rights

1,312 Employees
+ 18 governance members
trained in combat of corruption
100% of the universe of both groups

ISO 9001 CERTIFIED · ISO 14001 CERTIFIED · ISO 45000 CERTIFIED

21 years
of ISO 9001, 14001 and 45001 certifications

65.6%
of generating capacity + headquarters covered

ESG integrated into leadership variable compensation

In the long term, ESG indicators account for 30% of the bonus.

ESG training for board members: AI, climate and IFRS S1/S2

By 2025, members of the Board of Directors participated in training on topics relevant to the Company's sustainability.

Continuous evolution

On the basis of policies, procedures and a series of other rules, the Company ensures the efficiency of its processes and compliance of its operations with the voluntary commitments it assumes in addition to legal and regulatory requirements. In addition, it seeks to provide the necessary resources for the independent and transparent performance of management, oversight, control, and compliance bodies in order to strengthen corporate decisions and the trust earned among its different stakeholders.

With a view to improving its management practices, ENGIE Brasil Energia follows the recommendations of leading organizations such as the Brazilian Institute of Corporate Governance (IBGC)[1] , and the ISO standards for which it is certified (9001 - Quality, 14001 - Environment, and 45001 - Occupational Health and Safety). It also adheres to the criteria established by the Novo Mercado regulations, a listing segment on the Brazilian Stock Exchange (B3) for companies adhering to the highest governance standards and voluntarily adopting practices over and above those required by law. • GRI 2-23; 2-24

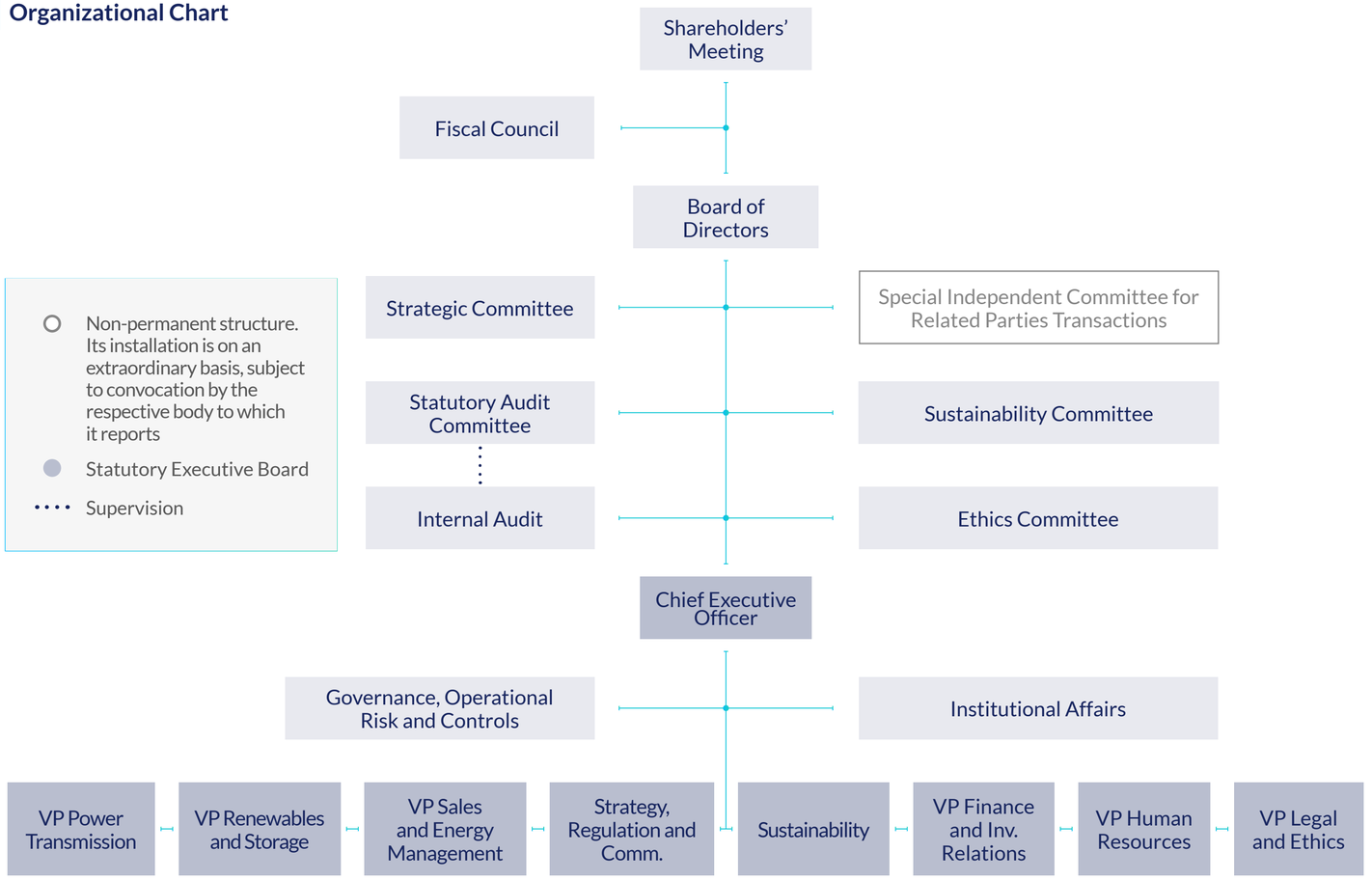
Continuous improvement in management is equally reinforced by ESG benchmarks, such as B3's Corporate Sustainability Index (ISE), the Dow Jones Best-in-Class Index (DJBIC), and the Carbon Disclosure Project (CDP) among others, through which the organization's performance is regularly in evidence.

Organizational structure

ENGIE Brasil Energia's management adopts a hierarchical structure consisting of Shareholders' Meetings, Board of Directors, and Executive Board, which are supported by permanent committees, thematic forums, and other advisory bodies — either temporary or ad hoc. Duties and responsibilities are defined in the Company's Bylaws and Internal Charters. • GRI 2-9

In 2025, the Company consolidated the restructuring of its senior management framework, reinforcing its commitment to operational excellence and sustainability. The new structure will enable us to operate with still more agility and focus on strategic areas aligned with the ENGIE Group's global vision (**see more on 16 and 29**).

Organizational Chart



[1] ENGIE Brasil Energia is a member of the Brazilian Institute of Corporate Governance (IBGC).

General Shareholders' Meeting

At the top of the governance structure sits the sovereign organ of the Company comprising all its shareholders. Among its responsibilities, of prime importance is the definition of ENGIE Brasil Energia's essential rules, namely the approval of the Corporate Bylaws – for which this body is exclusively mandated. • GRI 2-9

Calls to meetings must take place at least 30 days prior to the event in order to provide enough time for participants to prepare matters to be discussed and for shareholders, to suggest themes to be included on the agenda.

During the course of 2025, the Company held five General Meetings with the participation of 88.1% of the capital stock with voting rights, equivalent to 718,861,007 shares. All the minutes and information on the meetings are available in ENGIE Brasil Energia's website, "Investors" area and on the pages of the CVM and B3.

Board of Directors

The Board of Directors of the Company gives general guidance to the businesses and is responsible for the election and removal of statutory officers as well as determining the duties of the Executive Board and supervising management acts. Comprising nine effective members and nine alternates, the Board acts independently. Eight members are elected by the General Shareholders' Meeting and one is nominated by the employees (the General Meeting merely ratifies the nomination). Among the effective members, four represent the controlling shareholder and four are independent (two of them represent the minority shareholders). The mandate of the Board of Directors is two years with eligibility for re-election – at the end of 2025, the mandates of those beginning their term of office in April 2024 were in full force and effect. • GRI 2-9; 2-10

In relation to the Internal Charter of the Board of Directors, the functions of Chairman of the Board and Chief Executive Officer of the Company may not be accumulated by the same individual. This ensures independence of the functions and avoids conflict of interests. • GRI 2-11; 2-15

In 2025, 21 meetings of the Board of Directors were held with an average frequency of 86% of the effective members. All minutes are available for consultation from the website of ENGIE Brasil Energia as well as on the internet pages of the Brazilian Securities and Exchange Commission (CVM) and B3.

Board of Directors Composition (as at 12.31.2025)

Board Member	Role in Board or other structures	Age	Years on the Board
Maurício Stolle Bähr	Board Chairman	68	26
Paulo Jorge Tavares Almirante	Member	61	9
Dirk Achiel Marc Beeuwsaert	Independent Member	77	25
Karin Koogan Breitman	Independent Member	56	7
Pierre Jean Bernard Guillot	Member	57	9
Sophie Brigitte Sylviane Angrand Quarrel de Verneuil	Member	45	2
Paulo de Resende Salgado	Independent Member and Coordinator of Statutory Audit Committee	80	7
Manoel Eduardo Lima Lopes	Independent Member and Coordinator of Statutory Audit Committee	82	5
Rubens José Nascimento	Employee Representative on the Board	62	2

INDICATORS OF THE BOARD OF DIRECTORS

44%
percentage of independents

65.3 YEARS
is the average age of members

10.2 YEARS
is the average time on the Board

Rules for nomination

• GRI 2-10; 2-23

To hold positions in the senior management of ENGIE Brasil, the criteria of technical and academic qualification must be met in addition to being aligned with the Company's values as ordained in the Policy for Nomination of Directors, Executive Officers and Committee Members. The rules for independence of members of the Board are also described in the Policies and are identical to those adopted by the Stock Exchange's Novo Mercado (B3) segment.

The Company also adopts diversity criteria for nominations to the positions in order to incorporate and assure relevant transversal skills, including financial, risk, and sustainability management capabilities. The Board's Internal Charter also stipulates that candidates for the position may serve a maximum of four terms as directors or executive officers in other listed companies, in order to avoid overboarding.

Assessment and remuneration of the Board and Committees

Decisions as to fixed and variable financial compensation, benefits, eventual incentives, and bonus are set forth in the **Remuneration Policy for Directors, Executive Officers and Committee Members.** These guidelines encompass the business strategy of the Company and are designed to enhance the attraction and retention of talent in line with corporate values and the organizational culture in addition to facilitating the dynamics of succession and generation of value. • GRI 2-19

According to the Policy, each area in the governance structure maintains its own independent remuneration model based on market criteria, the necessary skills required for the job, the complexity of the activities and on the results achieved. The maximum established for remuneration comprising fixed and variable portions is approved by the General Shareholders' Meeting. • GRI 2-20

The members of the Board of Directors receive a fixed remuneration only (pro-labore), paid in 13 monthly installments. In May 2025, the Chairman of the Board ceased to receive variable remuneration as a result of relinquishing an executive function in the Controlling Company, from then on receiving a fixed remuneration albeit differentiated from the remaining members and compatible with the complexity of his duties. As for the other directors, the difference in remuneration is only that between effective directors and alternates • GRI 2-20.

As in the case of previous years, in 2025 the Board of Directors was assessed on a collegiate basis – each director undertaking their own individual self - evaluation aligned to the mechanisms of assessment and remuneration laid down in the **Policy for Assessment of Directors, Executive Officers and Committee Members.** • GRI 2-18.

ESG Formation • GRI 2-17

During the course of 2025, the board members of ENGIE Brasil Energia underwent further training sessions on Artificial Intelligence (AI), climate adaptation, and the requirements of the International Financial Reporting Standards Foundation (IFRS), S1 and S2, as well as topics debated on COP 30.

Complementing content through this medium in previous years, these training sessions are part of a continuous professional development program for Board members, as set forth in the **Board of Directors Internal Charter.** The goal is to keep Directors constantly abreast of discussions regarding sustainability topics and issues which have the greatest impact on the Company's businesses.

Advisory bodies

• GRI 2-9

ENGIE Brasil Energia has permanent and specialized bodies for advising on decision-making in the different hierarchical levels and units and reporting to the Board of Directors – with the exception of the Fiscal Council as described below:

Fiscal Council: a permanent body established in the Company's Corporate Bylaws, operating independently of Company management and of any contracted external audit company. It is responsible for the oversight of management and compliance with legal and statutory duties - activities of which are provided for in law. The Council is made up of three effective members and three alternates with one of the effective members (and their respective alternate) nominated by the minority shareholders.

Sustainability Committee: acts to inculcate sustainability in the organizational culture, proposing related targets and actions, as well as stimulating initiatives linked to ESG commitments. Comprising four Statutory Executive Officers, the Committee is coordinated by the Chief Sustainability Officer. In accordance with its Charter, the Committee submits at least semi-annual reports to the Board of Directors with a standard agenda which includes:

a) Sustainability Committee Targets, which generally involve themes transversal to the management of corporate sustainability;

b) Performance Indicators based on the Sustainable Management Policy and its component sub-items – Governance, Quality, Environment and Climate Change, Occupational Health and Safety, Social Responsibility, Stakeholder Engagement, and Asset Management.

Statutory Audit Committee: its key mission is to strengthen compliance and the anti-corruption culture in the Company and to encourage an approach of continual improvement. The Audit Committee advises the Board of Directors on issues relating to the external and internal auditors, internal controls, financial statements, management of risks and institutional policies and comprises at least one independent director, all with a two-year term of office.

Internal Audit: aims to strengthen ENGIE Brasil Energia's capacity to create and protect value, provide Senior Management with evaluations, opinions, recommendations, and information based on risks. It seeks to evaluate and improve the efficacy of practices of governance, risk management, and controls, at the same time, strengthening the reputation and creditability from the point of view of the stakeholders. For maximum autonomy and independence in its functions, the internal audit reports directly to the Board of Directors, its activities supervised by the Statutory Audit Committee.

Ethics Committee: responsible for the disclosure and application of benchmarks of ethics and compliance as well as raising awareness and sensibility among stakeholders in relation to this theme. The Committee monitors, identifies, and manages ethical risks, verifies and proposes disciplinary measures when appropriate.

Strategy Committee: a consultative body which advises senior management on strategic matters such as market opportunities, the expansion of the generator park as well as tendencies and risks in the electric energy sector, among others.

There is also a further advisory body operating on a non-permanent basis: the **Special Independent Committee for Transactions with Related Parties.** Instituted by the Board of Directors whenever there is a need to analyze, negotiate and recommend transactions to be approved by the Board of Directors or the General Shareholders´ Meeting. It seeks to ensure compliance with the provisions of the Related Party Transactions Policy, in particular the observance of equitable conditions and the prevention of conflicts of interest. The Committee consists of three to five members, the majority of whom are independent Board directors.



Foruns

The forums complement the senior management's consultative and advisory structure and their multidisciplinary teams support decision making on strategic and transversal themes relevant to the business. In 2025, the forums were active on eight fronts:

Energy Forum: focus on energy commercialization strategy and management of customer portfolio risk.

Financial Forum: supports decisions on corporate finance, treasury, insurance, financial risks, and counterparty risk.

Tax Governance Forum: focuses on strategies aimed at reducing risk exposure and maximizing fiscal benefits.

Safety in Industrial Control Systems: focused on action plans and policies relating to industrial control systems.

Products Forum: activities in relation to tactics for new products (identification, development, and validation), and improvement of products which already exist.

Dam Safety Forum: activities directed towards prevention of risks and the adoption of best safety practices.

Innovation Forum: stimulates intra-entrepreneurial culture and continuous innovation with recommendations on the use of resources in the area, assessment of proposals presented by the employees and recognition of those responsible for the ideas which are implemented.

Risk Management Forum: supports the identification of risks and contributes to the improvement of the Business Risk and Opportunity Matrix, including mitigation measures, in addition to promoting awareness of the topic.

Statutory Executive Board

• GRI 2-9

Responsible for the execution of the strategy developed by ENGIE Brasil Energia's Board of Directors, the composition of the Executive Board was restructured in 2025 with the objective of reinforcing the alignment of its organizational structure with the ENGIE Group's global operational model and strengthening the strategic focus on the Group's lines of business – **i) renewable energy and storage, ii) networks; and iii) management and commercialization of energy,** which in the preceding structure were more transversal. Announced at the end of June to the market and stakeholders in general, the fresh structure with members is shown in the } following table.

Composition of the Statutory Executive Board (as at 12/31/2025)

Executive	Function	Age	Gender	Years in the position
Eduardo Antonio Gori Sattamini	Chief Executive Officer	60	Male	9
Felipe de Queiroz Batista	Chief Legal and Ethics Officer	46	Male	0
Gabriel Mann dos Santos	Chief Regulation, Strategy and Communication Officer	50	Male	7
Guilherme Slovinski Ferrari	Managing Director Renewables and Storage	52	Male	6
Gustavo Henrique Labanca Novo	Director Power Networks	57	Male	0
Marcos Keller Amboni	Chief Supply & Energy Management Officer	51	Male	6
Pierre Auguste Gratien Leblanc	Chief Financial and Investor Relations Officer	58	Male	0
Sophie Brigitte Sylviane Angrand Quarré de Verneuil*	Chief Human Resources Officer	45	Female	0
Thais Ferraz Soares	Chief Sustainability Officer	40	Female	0

* As announced by the Company in November 2025, Eduardo Vetere assumed the Chief Human Resources Officer position on January 1, 2026, replacing Sophie Quarré de Verneuil, who was been appointed to another role within the ENGIE Group.

As part of the new structure, the Operations, Implementation and New Businesses ceased to be statutory and now report to the Renewables and Storage Area.

The Company also announced the resignation of Luciana Moura Nabarrete and Eduardo Takamori Guiyotoku from the positions of Chief People, Processes and Sustainability Officer and Chief Financial and Investor Relations Officer, respectively. Both moved on to new challenges in other companies in the ENGIE Group.

On an annual basis, succession plans for all positions on the Statutory Board, including Chief Executive Officer, are updated by the Human Resources Area and presented to the Board of Directors, ensuring greater predictability in the succession process at the Company.

INDICATORS OF THE EXECUTIVE BOARD

51 YEARS
is the average age of members

3.1 YEARS
is the average time on the Board

Assessment and remuneration of the Executive Board

- The Remuneration Policy of ENGIE Brasil Energia establishes the following structure for the officers including the Chief Executive Officer:• GRI 2-19; 2-20

Fixed remuneration: paid in 13.33 installments during the fiscal year as direct remuneration for services rendered.

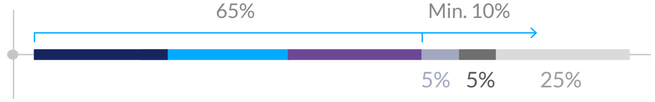
Variable remuneration: short-term, and according to the position held, the achievement of collective and individual objectives, the results of the Company and to a lesser degree, Group results. Remuneration is paid annually, reflecting performance during the previous fiscal year and may vary from 40% to 90% of the fixed annual remuneration.

Long-term incentive: to ensure the creation of value, linked to the performance of phantom shares and corporate indicators, as well as performance shares and the Group's Stock Option Policy. The incentive is paid by ENGIE Brasil Energia's direct parent company, ENGIE Brasil Participações Ltda. at the end of the three-year mandate.

Benefits package: ensure the social and health conditions required by the position held, including health care insurance, preventive health and recovery assistance programs, annual medical check-ups, food vouchers, life insurance, and supplementary pension plans.

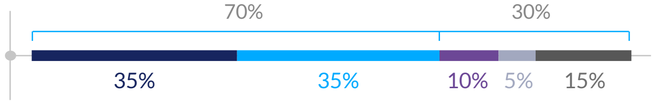
The annual amount allocated for remuneration of the Executive Board is approved by the General Shareholders' Meeting in addition to the remuneration of the members of the Board of Directors. The same calculation methodology applied by the ENGIE Group is adopted with regard to variable compensation as shown below.

Short-term variable remuneration



- Other possible financial KPIs (e.g. overheads)
- EBIT
- Free cash flow
- Recruitment of female managers
- Safety
- Individual objectives

Long-term variable remuneration[1]



- Total Shareholder Return (TSR) [3]
- ROACE [2]
- Female managers
- Renewable capacities
- GHG emissions from energy generation and gas sales

[1] ENGIE S.A. indicators.
[2] ROACE: Return on Average Capital Employed.
[3] Compared to Eurostoxx, Utilities index.

Composition of variable remuneration of the Executive Board - 2025

• GRI 2-19; 2-20

65% linked to financial objectives (EBIT, Free Cash Flow and General and Administrative Expenses).

25% linked to individual management targets.

10% linked to ESG targets (non-financial), two themes having equal weighting — Occupational Health and Safety (SST) and gender diversity in the labor force.

Senior management may have their variable compensation reduced by up to 20% in cases of:

- Significant decline in the results of Occupational Health and Safety.
- Non-Compliance with values and principles related to ethics and conformity.
- Inadequate managerial behavior.

Each year, the group conducts performance reviews and assesses the achievement of goals and indicators. The CEO evaluates the other executives and, in turn, is evaluated by the Chairman of the Board of Directors. By the end of the process, Board members discuss and approve the results and next steps. • GRI 2-18

Policies and guidelines

ENGIE Brasil Energia's values, commitments and governance rules are based on policies and codes of conduct, approved by the Executive Board (in accordance with the topic concerned and hierarchy involved) and by the Board of Directors. Policies and codes ensure the integrity and transparency of business and relations with different audiences. The policies reinforce legal compliance and promote adherence to standards and commitments in different areas, such as human rights, environmental protection, competition, data protection, and the combat of corruption. • GRI 2-23

The rules and guidelines, published on the Company's website, are mandatory for all employees, subsidiaries, and all their representatives. The documents are periodically reviewed based on best market practices and the objectives of ENGIE Brasil Energia. • GRI 2-24

In 2025, the Company reviewed and made available updated versions of its Data Security and Conflict of Interest Prevention policies. • GRI 2-23

Integrated management

To ensure alignment across different areas and the integration of operations, ENGIE Brasil Energia established a **Governance, Operational Risks, and Controls Department** in 2021. The department provides a systemic view of the business and enhances the efficiency of the various sectors by closely monitoring the most sensitive aspects of operations.

In addition, through the maintenance of the Integrated Management System (SIG), which covers the NBR ISO 9001 — Quality Management, NBR ISO 14001 — Environmental Management, and NBR ISO 45001 — Occupational Health and Safety Management standards, the Company increases the efficiency of the organizational governance and management of the aspects and impacts covered by them.

In 2025, the Company completed 21 years of certification under these standards, guaranteeing continuity at 11 of its assets in addition to the Company's headquarters, — together, corresponding to 65.6% of the installed capacity operated in the generation segment and 81.0% of head count.

Internal guidelines ensure compliance with the Company's standards and commitments in different matters.

This percentage related to the installed capacity, which was already 81% a few years ago, has fallen due to the addition of new generation assets to the Company's portfolio but as yet not certified.

The certification mechanism provides for the assessment of operational procedures, compliance with legal requirements, performance indicators, and other relevant aspects, capable of demonstrating the compliance of ENGIE Brasil Energia's policies with the requirements under the aforementioned ISO standards. The assessment is performed by an independent body, hired according to isonomic criteria, ensuring the impartiality and reliability of the analysis.

The Company's other units, although as yet without certification, adhere to the same procedures adopted by the SIG. This results in greater standardization of procedures and routines, stimulating enhanced awareness among teams on issues related to health, safety, the environment, and continuous improvement.

The Company is also certified under ISO 37001 – Anti-Bribery Management, which undergoes regular third-party audits – extensive to 100% of the employees and assets.

COVERAGE OF THE CERTIFICATIONS



65.6%
OF THE OPERATED CAPACITY IN GENERATION.

81.0%
OF OWN EMPLOYEES IN CERTIFIED SITES

Ethical commitment

Ethical principles and behavior structure the culture of ENGIE Brasil Energia and permeate transversally in all its decisions, projects, negotiations, and professional activities. The Company's ethical commitment involves all stakeholders, internal and external teams as well as domestic and international suppliers, ensuring that the entire value chain operates in compliance with global standards of integrity.

Based on institutional guidelines and policies, the Company seeks to ensure the utmost respect for human rights in all its operations, with a primary commitment to zero **tolerance for any form of corruption, fraud, or child, forced, or compulsory labor.** The Company addresses this issue comprehensively in its Ethics Code of Conduct and Human Rights Policy. • GRI 2-23; 3-3

ENGIE Brasil Energia adopts a structured approach for mitigating ethical and human rights risks, based on policies that guide the identification, prevention, and handling of potential violations. This system includes mechanisms such as the Conflict of Interest Prevention Policy, which establishes formal recusal and clearance procedures to prevent compromised decisions; the Gifts, Hospitality, and Business Travel Policy, which imposes strict limits, authorization rules, and reporting requirements to prevent risks of bribery and influence peddling; and the Code of Conduct in Relations with Suppliers and the Procurement Policy, which establish due diligence criteria, audits, and contractual clauses to combat fraud, abusive practices, and human rights violations throughout the value chain, ensuring that risks are continuously monitored and addressed in accordance with ENGIE's global standards of integrity. • GRI 2-23; 2-24

In 2025, the Company received no significant monetary sanctions[2] due to failure to comply with laws and regulations. • GRI 2-27

[2] The Company considers as significant those amounts over US$ 10 thousand.

Integrity and governance policies

Various mechanisms, rules, and organizational policies established by the Company aim to ensure the ethical conduct of its businesses and activities, as well as compliance with international instruments. The most important of these is the **Ethics Code of Conduct,** which defines ethical principles and the governance structure. • GRI 2-23

The continuous improvement of practices of compliance is managed internally by a unit in the Company dedicated exclusively to this area and supervised by the newly appointed Chief Legal and Ethics Officer. This is supported by the Ethics Committee, a governance body that reports directly to the Board of Directors (where the above Officer serves as coordinator).• GRI 3-3

In addition to managing and overseeing issues related to ethics and integrity, this structure establishes action plans to mitigate ethical risks, addressing aspects such as decent working conditions along the entire value chain and respect for human rights, particularly as they relate to local communities and traditional populations in the regions where the Company operates. • GRI 2-13; 3-3

Responsible for developing initiatives to promote awareness and understanding of ethical and integrity standards, the Committee oversees all aspects of risk management, identification, prevention, and mitigation, including the investigation of complaints and the imposition of any disciplinary measures. In some cases, an Investigatory Committee may be established to monitor the proceedings. • GRI 2-25

Quarterly reports are submitted directly to the Board of Directors, detailing activities performed and significant events during the period, such as ethical incidents and the handling of each case. The reports are shared with the Statutory Audit Committee and with parent companies concerned. • GRI 2-13; 2-25

Corporate governance and the incorporated dynamics of ethical management ensure compliance in all activities, areas and at hierarchical levels of ENGIE Brasil Energia, strengthening its robustness and reliability.

Global alignment and commitment

ENGIE Brasil Energia is signatory to various voluntary commitments including the United Nations Global Compact, the Corporate Pact for Integrity and Against Corruption, Educating Citizens Program of the Santa Catarina Public Prosecutor's Office, and International Transparency France. • GRI 2-23

All the Company's commitments and documents are aligned to international standards and benchmarks such as the Universal Declaration of Human Rights, the United Nations Conventions against Corruption, the Conventions of the International Labor Organization (ILO) and the OECD Guidelines for Multinational Enterprises. • GRI 2-23

The Company is also certified under the ISO 37001 Standard – Anti-Bribery Management and subject to regular third-party audits.

Instruments of compliance

In addition to the Code of Ethics and other internal policies, ENGIE Brasil Energia has developed a series of mechanisms to minimize risks and strengthen its ethics and compliance systems. Each year, potential threats are assessed across all areas of the Company, with projections of possible impacts and the definition of mitigatory measures using a Risk Matrix.

In 2025, all operations underwent a corruption-related risk assessment.

In 2025, all operations underwent a corruption-related risk assessment.

As a result of this analysis, risks were identified such as violations of the values and principles of the Ethics Code of Conduct including illegal practices, bribery, misuse of ENGIE Brasil Energia's property, and interference in competitive bidding processes. Interacton with government bodies, notably for obtaining licenses or setting up institutional partnerships, is also mapped as a significant aspect. Additionally, potential non-compliance with standards and regulations applicable to the Company's activities was identified as a risk. • GRI 3-3; 205-1

Among the aspects identified by the Company as potential vulnerabilities are the historical/cultural context and institutional fragility in some of the municipalities where ENGIE Brasil Energia operates. Locations with greater external influence and instances of corruption may amplify the challenges of ensuring adherence to legal and ethical requirements. See details on all identified risks and mitigation actions **below on page 43**. • GRI 3-3; 205-1

Similarly, an assessment of human rights risk was conducted across all operations, highlighting issues related to **outsourcing**, such as the possibility of inadequate working conditions at subcontracting firms, including excessive working hours, substandard lodgings, and weaknesses in labor management processes; risks of **chain subcontracting,** which can reduce the capacity for direct monitoring; and risks of **human rights violations** arising from the activities of suppliers located in regions with weaker institutional frameworks or a history of irregularities. Risks related to discriminatory practices and potential impacts on vulnerable communities in areas of influence of ENGIE Brasil Energia's assets were also identified. • GRI 409-1

To mitigate risks, the Company employs a robust set of corporate tools, both preventive and corrective in nature. Thus, risks are initially addressed through structured due diligence procedures, applied according to the criticality of the activities and the level of exposure of the suppliers.



The application of mandatory contractual clauses regarding compliance and human rights serves as an essential legal mechanism to prevent violations. These clauses establish explicit obligations regarding the prohibition of child or forced labor, respect for working conditions, the prevention of corrupt practices, and the need to ensure adequate health and safety conditions, in addition to providing for ENGIE's right to conduct audits and inspections whenever necessary, as well as to terminate in the event of contractual breaches. • GRI 3-3

The Company also uses on-site inspections and continuous monitoring of contractual execution as tools for direct verification of practices carried out by service providers and suppliers, especially in contracts with greater reliance on outsourced labor or with a high risk of chain subcontracting. These activities enable the early identification of deviations and the implementation of corrective actions before significant impacts become realities. Regarding the hiring of private security, strict criteria are adopted for accreditation, supervision, and training, given the sector's high potential for human rights violations, ensuring compliance with international standards of conduct.

In addition to the controls applicable to the supply chain, ENGIE Brasil Energia maintains structured social and environmental management practices tailored to the specific characteristics of infrastructure assets located in remote areas and regions inhabited by traditional communities.

The Company conducts socio-environmental impact studies, implements mitigation plans, and maintains continuous monitoring programs to prevent adverse impacts on local customs, territories, and social dynamics, ensuring respect for the cultural identities and fundamental rights of populations potentially affected by a given project.

In addition, the Company maintains formal processes of stakeholder engagement based on ongoing social dialog, accessible communication channels, and mechanisms for recording and addressing requests and complaints. These tools allow for the early identification of social risks, the adjustment of operational practices when necessary, and the development of solutions in a transparent and collaborative manner. By integrating these actions into its social and environmental management system, the Company strengthens conflict prevention, promotes sustainable relationships with the communities surrounding its assets, and mitigates risks inherent to operating in contexts of greater social vulnerability.

Internal controls program

Among the tools used by the Company to monitor compliance is the Internal Controls Program (INCOME).
In operation since 2006, it aims to improve control systems for financial and non-financial processes and workflows, as well as the management of the risks associated with them. Each year, key internal controls and requirements undergo a self-assessment and are tested by an independent third party.

Any risks identified are addressed through specific action plans, and the results are notified to the Executive Board, the Statutory Audit Committee, and the Board of Directors.
Any deviation or opportunity for improvement identified is promptly addressed through structured action plans, managed by the relevant organizational units and the internal controls team. • GRI 2-13; 2-25; 3-3

Duty of Vigilance and value chain

The French Duty of Vigilance Law (*Devoir de Vigilance*) requires large French companies to develop, implement, and publish a Vigilance Plan to identify and prevent serious risks of human rights and environmental violations in their own operations, subsidiaries, and supply chain. As a subsidiary of the ENGIE Group, the Company operates in full compliance with these requirements, which address risk mapping, periodic assessments, clear commitments, risk management, and continuous monitoring. The Plan involves transversal processes that are fundamental to identifying and managing risks in new activities, as well as in relationships with suppliers and business partners. (**see more on page 105**).

Ethics/ Whistleblower channel

Any inappropriate or anti-ethical situations such as harassment, conflicts of interest, corruption, discrimination, fraud, breach of confidentiality, infringement of laws or institutional policies may be reported to the Company's Whistleblower channels. • GRI 3-3; 2-26

Reports can be submitted via the corporate website or through a toll-free line, available 24 hours a day, seven days a week, either anonymously or providing identification details. Message monitoring is handled by an independent third-party company, which enhances the security and confidentiality of the whistleblower. After a preliminary review of the content, reports are forwarded to the ENGIE Brasil Energia Ethics Committee for an initial assessment of admissibility and handling, as provided for in the Internal Procedure for Handling Complaints. • GRI 3-3; 2-25; 2-26

If warranted, the case is referred to the manager responsible, who may impose appropriate disciplinary measures, ranging from a warning to termination. In the case of business partners, contractual penalties may be imposed or the contract may be immediately suspended, without limitation on any relevant legal action. • GRI 3-3; 2-25

The Company encourages the use of the Ethics Hotline through its internal and external channels, via training sessions and campaigns, and guarantees complete anonymity and protection for those who use it, while also keeping whistleblowers informed as to developments and actions taken. The whistleblower (when identified) is periodically informed about measures adopted and the results achieved. Information related to the report, such as the registration of the initial communication, investigation report, and minutes of the Ethics Committee, is stored, ensuring the secrecy, confidentiality, and protection of the data.

Throughout 2025, no complaints were received regarding corruption and bribery, money laundering, or insider trading. Of the 82 complaints received, two were related to conflicts of interest and seven to harassment and/or discrimination. After review by the Ethics Committee, one complaint regarding conflicts of interest and two regarding bullying and/or discrimination were deemed valid. Additionally, the Company did not receive any fines or convictions related to corruption and bribery in 2025. • GRI 2-15; 3-3; 205-3; 406-1

Investigations and reports

It is incumbent on the Ethics Committee to investigate complaints on violations and to propose disciplinary measures where appropriate; an investigatory committee may be set up for this purpose. With the support of the Ethics Organizational Unit, the Committee also reaches out to the corporate audience and raises awareness on ethical and integrity standards, as well as the identification, prevention, mitigation, and management of ethical risks. • GRI 2-25

As a means of lending greater robustness and reliability to compliance, the Ethics Committee reports quarterly to the Board of Directors on its activities and facts of material importance including occurrences of an ethical nature and the way each case has been handled. These reports are shared with the Statutory Audit Committee and with the parent companies concerned. • GRI 2-16

Complaints and their handling

	Complaints (related to both internal and external agents/processes)
Total number of complaints received and registered	82
Total number of registered complaints addressed	82
Total number of complaints related to potential ethical infringements	25

Ethics Channel:

https://www.canalintegro.com.br/engiebrasileng

Phone: 0800 580 2586

Prevailing standards of ethics and compliance

• GRI 2-23

CODES AND POLICIES



Ethics Code of Conduct



Code of Conduct in Relations with Suppliers



Human Rights Policy



Policy for Combating Corruption and Bribery



Business Consultants Policy



Third Party Due Diligence Policies



Policy for Relations with Public Officials



Embargo Policy

PROCEDURES



Due Diligence Procedure for Tier 1 Suppliers and Subcontractors



Procedure for Gifts, Hospitality, and Technical Trips



Procedure for the Prevention of Conflicts of Interest



Procedure for Handling Complaints

Partnerships and initiatives of note

• GRI 2-24

Ethics Session for Managers and Directors: led by ENGIE Group leaders, this session emphasized the importance of encouraging “Speak-Up” (reporting ethical infringements) within teams.

Training Sessions with Buyers: designed to address questions from the Company’s procurement team regarding the Integrity Program, ethics policies, and procedures.

Discussion Sessions on the Ethics Channel: aimed to strengthen the “Speak-Up” culture and explain how the Ethics Channel works, with a special focus on asset teams (which includes both employees and service providers), promoting improvements in perception indicators and the reliability of the Ethics Channel and the handling of reports.

Local Supplier Awareness: in nine awareness sessions, guidelines and best practices regarding Ethics, Diversity & Inclusion, and Social Responsibility were shared with suppliers.

Training on Gifts and Hospitality: aimed at all Company employees, the training sessions provided guidance on the desired conduct regarding this topic, in accordance with ethical principles. The activities were accompanied by a specific in-house communication campaign on the subject.

Internal Workplace Accident and Harassment Prevention Week (SIPAT) – inclusion of ethical agendas: during the Internal Workplace Accident and Harassment Prevention Week (SIPAT), the Ethics Committee, in conjunction with the Internal Accident and Harassment Prevention Committee (CIPA) hosted a webinar, open to all employees, on the importance of self-care, psychological safety, and combating harassment and discrimination. Law 14.457/2022 requires that SIPAT address these topics annually.

Campaigns on conflicts of interest: using a variety of formats (stickers, email marketing, comic strips), the Company conducted two campaigns on preventing conflicts of interest, highlighting related risks and the importance of identifying situations that create or expose employees to such conflicts.

International Anti-Corruption Day: as is its tradition, the Company marked the occasion by reinforcing concepts and best practices on the topic through an institutional video featuring ENGIE's leadership in Brazil and addressed to all employees.

Training in anti-corruption policies and procedures • GRI 3-3; 205-2

Trained group	Number of people trained	% of total
Members of the Governance area to whom the organization's anti-corruption policies and procedures have been communicated	18	100%
Employees to whom the organization's anti-corruption policies and procedures have been communicated	1,312	100%
New business partners to whom the organization's anti-corruption policies and procedures have been communicated	3,061	100%
Members of the Governance area who have received training on anti-corruption	100% of the non-independent Board Members - 5 Board Members	55%
Employees who have received training on anti-corruption	1,312	100%

Data security

ENGIE Brasil Energia's initiatives and programs in ethics encompass respect for privacy and the security of information, digital assets, and personal data, as enshrined in its **Data Security Policy** and its **Privacy and Personal Data Protection Policy.** Both policies are aligned with the General Personal Data Protection Law (LGPD), the Company's Ethics Code of Conduct and risk management and asset protection mechanisms. • GRI 2-23

The first policy establishes a Data Security Program, which outlines the governance roles and responsibilities related to the subject, as well as general principles for the protection of information and digital technologies and guidelines for risk management and the handling of digital incidents. The second Policy defines the purposes and standards for the collection and processing of personal data, including provisions regarding prior consent from the data subject and obligations regarding confidentiality and security. The Executive Committee of ENGIE Brasil Energia is responsible for approving the policies.

The Data Security and Privacy Committee is responsible for updating and disseminating documents, overseeing compliance with regulations, and maintaining the Data Security Program and the Personal Data Protection Program. The Committee includes a Chief Information Security Officer (CISO-Coordinator), Data Privacy Officer (DPO), Chief Information Officer (CIO), and representatives from the Risk, Internal Controls, Legal, and Asset Security areas.• GRI 3-3

ENGIE Brasil Energia also has an Industrial Control Systems Security Committee to guide and monitor a specific program for managing cyber risks in automation, operations, supervision, and industrial control systems. The Committee is composed of the Operations and Technology officers and managers from the Cybersecurity, Information Technology, Operations, Engineering, and Industrial Maintenance departments. • GRI 3-3

Together with the Committees, the policy and program management is led by the Technology Area, which reports to the Board of Directors on strategic issues, such as risks and opportunities related to the topic. Subordinate to the Area are the Data Technology and Digitalization and Cybersecurity Management organizational units. • GRI 2-16; 3-3

A comprehensive assessment was conducted to identify critical systems and define workarounds to ensure business continuity in the event of system downtime. As part of this effort, a Business Impact Analysis (BIA) was performed, which guided the prioritization of Disaster Recovery Plans (DRPs). The assessment and the resulting plans are updated and tested annually. For the remote operation of assets, in particular, the Company maintains a contingency environment at a location separate from its headquarters, subject to regular testing to ensure business continuity in the event of severe incidents.

Training and access controls

All employees regularly undergo mandatory training that addresses digital risks, best digital security practices, and necessary precautions online. Specific training sessions are also held, with personalized materials for managers and industrial teams. Every month, the Company conducts phishing tests by sending messages simulating fraud to assess the teams' ability to identify and report such emails.

Throughout 2025, the following training sessions were **conducted:**

- **Cybersecurity training** (mandatory for all employees);
- **Cybersecurity for industrial environments** (mandatory for employees directly involved in industrial systems);
- **Cybersecurity for managers** (encouraged for managers); and
- **Data protection at ENGIE** (encouraged for all employees).

In addition, contingency and crisis response tests were conducted, involving the Power Generation and Transmission areas, and assess operational readiness and coordinated response to digital security incidents.

ENGIE Brasil Energia also adopts strict access control and operational systems within its infrastructure, utilizing technologies that ensure advanced protection of networks and devices. Security resources and measures are evaluated through internal and external audits to identify vulnerabilities and define corrective actions.

In 2025, the Company reported no case of digital security breaches, including those involving customer data. However, there was an incident in the supply chain by our partner Oracle — a global leak of authentication records from the Oracle Cloud platform — in which the records were encrypted, and the risk to ENGIE and any other parties involved was considered low. After the incident was confirmed by the partner, appropriate security measures were taken to prevent unauthorized access to the data (e.g., the preventive reset of all users' passwords to generate new authentication records).
• GRI 418-1; SASB IF-EU-550a.1





Transparency and engagement

Stakeholder management and engagement

Engagement with and active listening to the various stakeholders involved in ENGIE Brasil Energia's operations, service areas, and spheres of influence are fundamental to the successful execution of its activities, sustainable growth, and risk prevention. The exchange of experiences, sharing of expectations, as well as the presentation of needs and questions at different stages, allows the Company to improve its practices and operate strategically.

In this way, its teams work to build genuine relationships, based on ethics and cooperation, in the communities and municipalities where projects are planned and underway. Prior to construction, employees conduct field research through interviews with community leaders and residents and participate in public hearings with respect to the assets. During the execution of activities, mechanisms for recording, evaluating, and addressing interactions are made available.

In addition, ENGIE Brasil Energia's field teams and local managers are available at all projects for conversations and dialog with stakeholders. Most plants and facilities are free for visiting by residents through the intermediary of the **Connection Program**, which promotes community engagement and strengthens local bonds (**see more on page 117**).

Engagement with stakeholders is further strengthened by **environmental education initiatives and social responsibility projects**, which make for improved knowledge of the Company's activities and facilitate the participation in public debates for deciding strategies and in the planning of actions in support of local and sustainable development. • GRI 2-29

All these initiatives contribute to the fulfillment of one of ENGIE Brasil Energia's sustainable objectives which is that all assets and projects should incorporate social enagagement plans based on broad-based dialog with stakeholders, aligned with the ENGIE Group's methodologies.

End-to-End relationship

From the initial stages of asset deployment through to full-scale operations in local communities, the Company provides multiple channels for stakeholder engagement and feedback, such as toll-free phone lines, email, and a messaging app for submitting questions and ideas. • GRI 2-26; 2-29

Information and updates on projects are shared transparently and proactively with all interested parties, accompanied by accessible explanations of scenarios, potential impacts, and solutions resulting from ENGIE Brasil Energia's activities.

All initiatives are supported by structured communication practices, with tools, content and strategies tailored to each audience, strengthening dialog and ensuring clarity in the dissemination of information.

Stakeholder mapping

The Company's stakeholders include a wide range of profiles and specific groups, such as industrial entities, universities, government representatives, the media, and nonprofit organizations, among others.

In 2025, the Company expanded its stakeholder mapping processes both at the headquarters and assets levels to identify key local stakeholders, understand the impacts and expectations of different stakeholders regarding the business, manage relational risks and opportunities, and align local institutional positioning with corporate guidelines.

The table below lists ENGIE Brasil Energia's stakeholders, along with the communication channels used with each, as well as the topics considered relevant for activities of engagement. • GRI 2-29

Stakeholder group	Relevant topics for engagement	Main sources of communication/engagement
Customers	• Quality of service. • Customer experience and satisfaction. • Complaints and incident management. • Personalized products/solutions. • Information on products that include socio-environmental requirements.	• Platforms and purchasing processes. • Commercial team interactions/events. • Alliances and partnerships. • Digital channels (website, social networks, app, blog). • Non-face-to-face channels (telephone, e-mail). • Satisfaction surveys. • Channels of complaints. • Cooperative social projects (Parcerias do Bem Program). • Ethics channel.
Employees	• Occupational health and safety. • Diversity, equity and inclusion. • Capture, development and retention of talents. • Corporate culture (purpose, values, etc.). • Career and benefits plan. • Wellbeing initiatives.	• Daily interactions between peers. • Climate research. • Diversity Census. • Meetings with leadership. • Intranet, bulletins and platform for management. • Ethics channel.
Labor Union – Employee representative	• Occupational health and safety. • Career plan and benefits. • Wellbeing initiatives.	• Direct contacts with the area responsible for the negotiation of collective bargaining agreements.
Investors and shareholders	• Economic and financial performance. • ESG performance and classification. • Price of the shares and the dividends. • Investments and new businesses. • Impacts of the operations. • Strategies for demands relating to ESG. • Ethical conduct of the business. • Management of risks.	• Investor Day/Inside ENGIE. • Results videoconferences. • Research with investors. • Extraordinary and Annual General Shareholders Meeting. • IR website (exclusive channel). • Digital channels (site, social networks, app, blog). • Non-presence channel (telephone, e-mail). • Content published in the press. • Ethics channel.

Stakeholder group	Relevant topics for engagement	Main sources of communication/engagement
Community	• Impact on the development of the communities (employee, investments, taxes, local purchase, etc.). • Social responsibility initiatives. • Environmental actions. • Investments in infractructure in the region of the operation.	• Community meetings. • Public audiences. • Ombudsmen (in the field, telephone, e-mail). • In person attendance by local teams. • Alliances and partnerships with local entities. • Digital channels (site, social networks, app, blog). • Content published in the press (national and local). • Sustainability panels. • Ethics channel.
Suppliers	• Sustainability along the procurement chain. • Forms of contracting and payments. • New projects. • Actions for supporting the qualification of suppliers.	• Registration and assessment platform. • Suppliers portal. • Managers of the contracts. • Ethics channel.
Press/Opinion Formers	• ESG, economic, operational and financial performance. • Impact and social contribution. • New projects and operations. • Sector perspectives.	• Corporate site. • Direct contact with local company spokespeople. • Events. • Publications/Press Office. • Digital channels (site, social networks, app, blog).
Government — Executive Branch	• Transition to a low-carbon economy. • Data on the operation of the assets. • Quality of the operations. • Expansion of the investments. • Economic-financial performance. • Generation of employment and incomes/taxes.	• Meetings, official letters and public audiences.

Stakeholder group	Relevant topics for engagement	Main sources of communication/engagement
Government — Legislative Branch	• Legislative agendas which involve the Company directly or indirectly (electric energy sector, environmental conservation, etc.).	• Meetings, official letters and public audiences.
Government — Judiciary Branch	• Compliance with environmental regulations. • Compliance with requirements. • Support for society. • local socio-environmental investments.	• Contact with the local teams. • Notifications for clarifications.
Regulatory Bodies	• Compliance with environmental regulations. • Compliance with requirements. • Support for society. • Local socio-environmental investments.	• Contact with the local teams. • Notifications for clarifications.
Local Development Forums/Hydrographic Basin Committees	• Local sustainable development. • Economic-Financial Performance.	• Meetings and events.
Representative Entities	• Economic and financial performance. • Performance and ESG classification. • Investments and new businesses. • Legislative agendas. • Improvement in the conditions of infrastructure and corporate competitivity.	• Meetings and events.
Third Sector Organizations	• ESG, economic-financial performance. • Socio-environmental contribution and impact. • New projects and operations.	• Meetings, events, sponsorships and donations.

Sustainability Panels

Another strategy which is adopted in the field of stakeholder management is the Sustainability Panels – on-site events which are held periodically in the areas where the Company conducts its operations and designed to enhance community engagement and establish relations of trust. In 2025, the execution of the action plans established the year before also proceeded both along local as well as corporate fronts.

The Company also concluded an additional round of panels in territories in which it recently began operations through the acquisition of assets: Pirapora (MG), Juazeiro (BA), Barreiras (BA) and Bom Jesus da Lapa (BA). **See more on page 145**.

Management of risks and opportunities

The identification, control and permanent monitoring of corporate risks constitute indispensable practices for sustaining the expansion of ENGIE Brasil Energia with the protection of results and maintenance of its competitiveness over the medium- and long-term. To this end, the transversal mapping of risks and the adoption of methodologies for the systematic management of threats and opportunities as well as the implementation of preventive mitigating measures is essential.

Since 2016, the Company adopts the **Business Risks and Opportunities Management Policy,** approved by the Board of Directors and intrinsic to all its activities and hierarchical levels. Management of risks and corporate opportunities involves the Board of Directors, the Executive Committee, the Business Lines Committees and Managers of the Functional Areas and field managers. The Statutory Audit Committee supervises the risk management process while the Risk Management Forum supports the management of the theme. • GRI 2-12; 2-13; 2-23; 2-26; 3-3

The Corporate Risks and Insurance Area is hierarchically subordinate to the Chief Financial and Investor Relations Officer. • GRI 3-3

Corporate risks and opportunities matrix



Effective identification

An important tool supporting governance is the **Business Risk and Opportunities Matrix**, which identifies and classifies business risks based on their probability of occurrence and the significance of their potential financial, strategic, operational, and reputational impacts. It also includes risk prevention and mitigation plans and guides the Annual Internal Audit Plan, aiming for continuous improvement in management.

The Business Risk and Opportunities Matrix is prepared annually by the Business Risk and Insurance Management teams, with direct participation and approval from the Executive Board, and is also validated by the Board of Directors. The document is prepared based on a risk analysis cycle conducted according to the methodology adopted by the ENGIE Group in turn reflecting ISO 31000 and COSO ERM standards. In addition to identifying eventual additional risks through interviews with officers and managers, residual risks — those remaining after the implementation of mitigation plans — and inherent risks — those existing prior to these plans — are analyzed.

In 2025, the cycle resulted in the consolidation of 11 main risk groups. Mitigation plans are monitored quarterly. In addition, the risk management process is included in the scope of annual internal and external audits conducted as part of ISO standard certifications (9001, 14001, 37001, and 45001). • GRI 3-3

Climate change risks have their own methodology and are described in the **"Nature and Climate" Chapter.**

Strategy implementation risk

Summary: potential challenges in implementing the strategic positioning and commitment to accelerate the energy transition toward a low-carbon economy, as well as challenges in attracting and retaining professionals with the necessary skills — particularly in the context of diversity and inclusion — and in managing growth and digital transformation (including Artificial Intelligence).

Impacts in the event of materialization: potential misalignment between customers and the solutions offered by the Company may result in reduced commercial interest, impacting revenues, financial results, and a decline in competitiveness. Reputational damage and a loss of employee engagement are also considered.

Means of mitigation: clear execution and communication of the decarbonization strategy at all stages; change planning and management; initiatives to attract, retain, and engage professionals; digital and business transformation projects.

Performance metrics: customer satisfaction survey; ENGIE&Me survey (employees); customer decarbonization index; sales volume of green products.

Risk of projects under implementation

Summary: incidents during the implementation or modernization of assets that may lead to scenarios different from those predicted in feasibility studies.

Impacts in the event of materialization: schedule delays; additional costs; reputational damage; accidents involving the Company's employees or those of third parties; operational inefficiency; and in extreme cases, even rendering the asset unfeasible.

Means of mitigation: adoption of realistic assumptions in project feasibility studies; risk mitigation and contingency plans; selection of solid and experienced suppliers, establishing proactive and collaborative partnerships, adoption of the best socio - environmental and health and safety practices to minimize licensing or reputational risks.

Performance metrics: achievement of deployment milestones; estimated-to - actual CAPEX ratio; occupational health and safety indicators; stakeholder relations; project synergies.

Operational risk

Summary: any event or incident arising from the operation of assets and the Company's other activities that may cause damage to the integrity of facilities, the environment, society, or personal health or safety.

Impacts in the event of materialization: these may be operational or financial in nature, for example, in the case of operational downtime. However, they can lead to more serious scenarios, such as irreversible failures and large-scale socio-environmental damage, with operational, financial, legal, reputational, and socio-environmental impacts.

Means of mitigation: maintenance programs and constant monitoring of assets, including modernization and operational improvements; compliance with environmental requirements; purchasing insurance; Emergency Response Plans, with periodic simulated activities involving local communities and authorities; Dam Safety Plan and ongoing activities of the Dam Safety Forum; strengthening of the ethical culture and health and safety practices among employees and service providers; asset performance evaluation; business continuity plan.

Performance metrics: operational performance and execution of preventive maintenance plans; compliance with safety inspection schedule; occupational health and safety indicators; maintenance of Emergency Plans, duly updated and tested.

Security risk



Summary: risks related to malicious acts against ENGIE Brasil Energia's assets, people, information, or data, which may include theft, physical attacks on individuals and structures, espionage, vandalism, insurrection, kidnapping, and terrorism, among others.



Impacts in the event of materialization: partial or total interruption of operations; physical harm to people or assets (which may materialize operational risks); reputational damage; financial losses.



Means of mitigation: equipment, tools, and personnel appropriate to the levels of risk exposure and the local context; awareness campaigns and security training; management of facility access controls; monitoring of intelligence information; implementation of security projects at new assets.



Performance metrics: number of security incidents.

Ethics and compliance risk



Summary: violations of the values and principles of the Ethics Code of Conduct and compliance issues related to applicable laws and regulations. This includes corruption, fraudulent use of company assets, interference in competitive processes, and violations of human rights, including working conditions and labor relations both internally and with third parties.



Impacts in the event of materialization: reputational damage; business disruption; consequences on financial results, with the possibility of fines and legal actions.



Means of mitigation: actions by the Ethics Committee; training and awareness programs focused on ethics and compliance issues; regular audits and annual compliance tests (Internal Controls Program – INCOME); provision of a confidential and independent reporting channel, available 24 hours a day; mitigation measures based on the Company's Ethics Code of Conduct and Guide to Ethical Practices.



Performance metrics: number of valid complaints received through the Whistleblower Channel total number of training hours offered on the topic.

Cybersecurity risk

Summary: lack of or failure in the planning, management, monitoring, or security of Information and Communication Technology (ICT), Automation Technology, and Internet of Things (IoT) resources and services.

Impacts in the event of materialization: disruption to business continuity, impacting the Company's results and reputation.

Means of mitigation: establishing policies, management processes, controls, and raising employee awareness regarding the proper use of digital technologies through regular training; reviewing technology and internal processes; enforcing security procedures and controls to prevent unauthorized access to the Company's technological environments.

Performance metrics: technical security and performance indicators.

Personal data privacy risk

Summary: improper disclosure of personal information collected in the Company's dealings with businesses or individuals, in violation of the General Personal Data Protection Law (LGPD).

Impacts in the event of materialization: fines, legal proceedings, reputational damage.

Means of mitigation: inclusion of specific clauses in contracts with suppliers and customers; security review of IT systems in use; training provided to employees and third parties; compliance with LGPD requirements regarding data collection and processing throughout the Company.

Performance metrics: occurrence of improper disclosure of personal data, tests, and audits.

Financial risk

Summary: change in Brazil's main inflation indicator (IPCA), calculated by the IBGE (Brazilian Institute of Geography and Statistics), which measures price changes for a basket of goods and services and is used to calculate the annual adjustment of the RAP (Annual Allowed Revenue) for transmission assets.

Impacts in the event of materialization: considers a +/- 1% change in the IPCA (Brazilian Inflation Index) in the annual adjustment of the RAP provided for in the estimated cash flow.

Means of mitigation: monitor changes in macroeconomic indicators and use conservative assumptions in the estimated cash flow to avoid significant variations in relation to EBIT.

Performance metrics: variation between actual and projected figures in the estimated cash flow.

Tax risk

Summary: adverse changes in tax legislation.

Impacts in the event of materialization: direct consequences on financial results due to taxes levied on the Company's operations; reassessment of the prices charged for services used by the Company, which could positively or negatively impact its competitiveness and results. Taxes are also a key factor in project development.

Means of mitigation: adoption of contractual clauses with clients that provide for renegotiation in the event of tax changes; engagement in regulatory matters that have a tax impact; legal action to neutralize any negative tax implications.

Performance metrics: new taxes enacted; monitoring of tax discussions that significantly impact the business; litigation.

Regulatory risk

Summary: effects of potential changes in legislation or regulations imposed by government agencies, such as the Ministry of Mines and Energy (MME) and the National Electric Energy Agency (ANEEL), which may influence the competitiveness of assets, compliance with contractual provisions, and the creation of new sector-specific charges, among other factors.

Impacts in the event of materialization: increased expenses; rendering new projects unfeasible; impact on the competitiveness of assets; changes in requirements for obtaining or maintaining concessions, grants, or authorizations; operational changes; changes in licensing proposals; etc.
In extreme cases, penalties could lead to the revocation of concessions, grants, or authorizations. Another impact might be the reversal of policies aligned with the goal of the energy transition toward a low-carbon economy, hindering the implementation of the Company's strategy.

Means of mitigation: proactive engagement in monitoring regulatory discussions, whether through associations or individually, via public consultations, seeking to avoid increases in subsidies in the electricity sector, particularly during periods of energy oversupply.

Performance metrics: impact of regulatory changes on the Company's results.

Market risk

Summary: electricity supply and demand may deviate from the projections in the Company's business plan, affecting volumes and prices. These variations stem from a variety of sources — ranging from operational conditions of the Interconnected System (reservoir levels, regulatory changes) to market factors (PLD volatility, supply-demand imbalances, growth in distributed generation, curtailment).

Impacts in the event of materialization: reduction in revenue from energy sales; increase in energy purchase costs; additional exposure on the operating balance sheet; reduced attractiveness of investments in the sector.

Means of mitigation: ongoing portfolio monitoring, with continuous maintenance and management of the strategic energy reserve; diversification of the commercial portfolio across different industrial segments and customer classes to mitigate the impact of sector-specific risks; continuous implementation and updating of the Credit Policy.

Performance metrics: commercial indicators and impacts on results; satisfaction surveys; customer acquisition and retention.

The infographic on **page 148** details the impacts to which the Company is exposed, according to each material theme.

Emerging risks

Emerging risks are characterized by their unexpectedness, lack of sufficient data and/or absence of necessary verifiable information for their full measurement. Consequently, they represent a challenge to the implementation of mitigatory actions. They may have a long-term impact on the businesses, although in some cases these impacts may be immediate.

In 2025, ENGIE Brasil Energia identified the following emerging risks with ongoing actions for monitoring:

Geopolitical instability

Description: geopolitical tensions have been escalating worldwide, including disputes over trade, technology, and national sovereignty. In certain regions, these tensions result in armed conflicts. International organizations such as the UN, NATO, and the WTO play crucial roles in attempting to mediate such conflicts and foster global stability. However, the effectiveness of these organizations is often limited by the political and economic complexity involved.

Business impact: potential setbacks in global trade chains (so-called "deglobalization"), with increased protectionism, which leads to rising costs throughout the supply chain. In cases of heightened tension (armed conflict, for example), supply chains for certain inputs may be permanently or temporarily disrupted.

Mitigation actions: i) Review of supply chains, especially for critical inputs, to identify alternative sources of materials and products. Additionally, it is important to consider locating suppliers in regions less exposed to such risks. ii) Economic volatility and fluctuations in financial markets are common during periods of geopolitical tension. Depending on how tensions evolve, it is prudent to maintain a balanced financial position and access to credit lines or emergency funds to address uncertainties and economic shocks.

Emerging risks (continuation)

New disruptive technologies in the energy and gas sectors

Description: related to the emergence of disruptive technologies in the energy and gas sectors — technologies that are not yet known — driven by the energy transition and in response to the sector's dependence on natural factors (hydrology, wind patterns, solar radiation, etc.).

Business impact: obsolescence of the Company's assets and changes in sector regulation, leading to increased costs or even the economic infeasibility of operations.

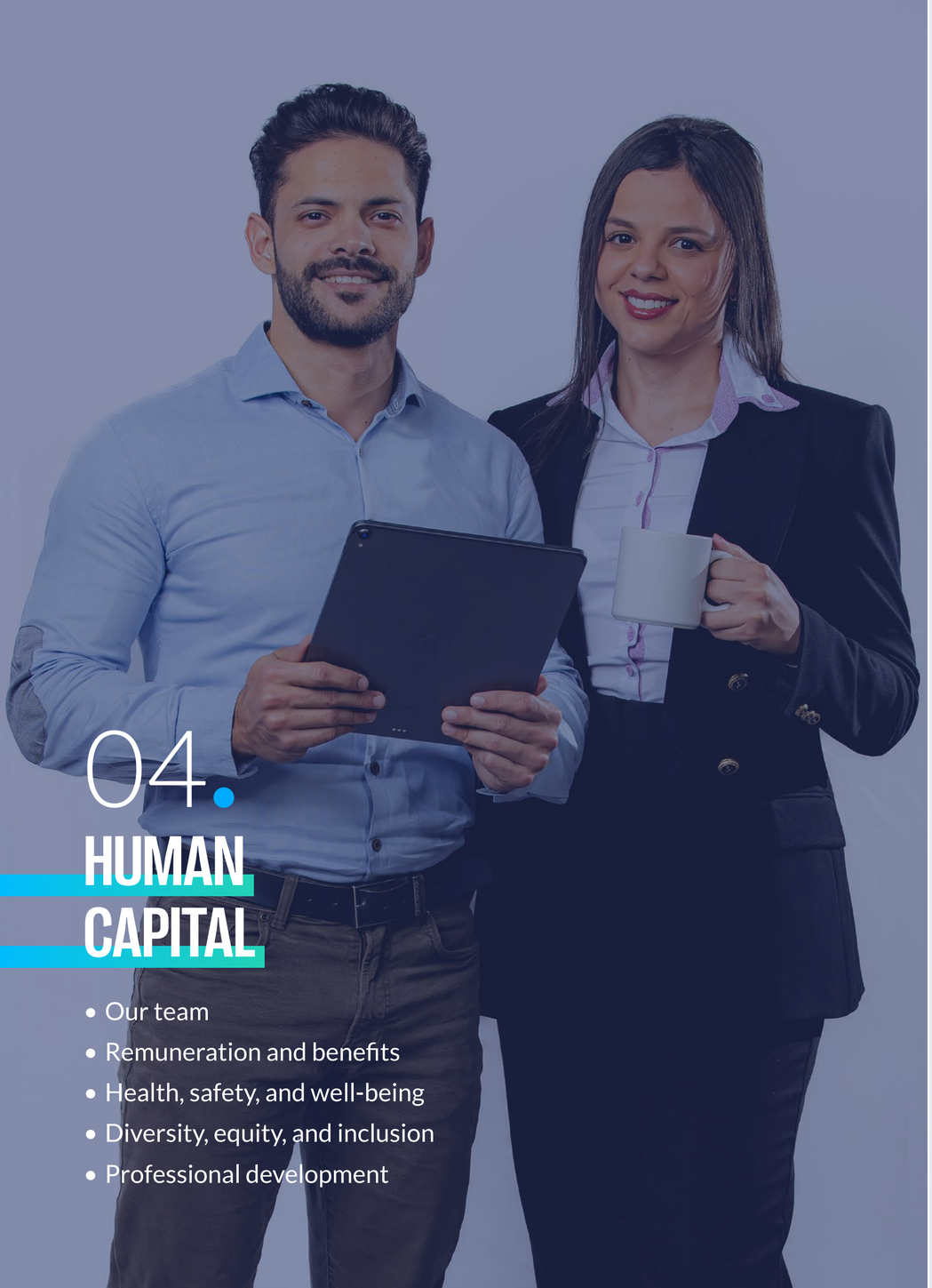
Mitigation actions: participation in research on new technologies promoted by the ENGIE Group; development of partnerships with innovation agents in the sector; monitoring and engagement in defining the regulatory framework.

Damage to the biodiversity

Description: related to the risks of potential damage to biodiversity resulting from the Company's environmental footprint, especially in land use and occupation, as well as possible ecological fragmentation or disruption in areas influenced by its assets.

Business impact: increased costs, payment of fines, non-monetary sanctions, loss of operating licenses, or the rendering of operational or assets in the process of implementation unviable due to non-compliance with current or future regulations regarding biodiversity. Additionally, reputational, and relational impacts resulting from failure to meet the expectations of various stakeholders regarding this issue.

Mitigation actions: continuous monitoring of legislation related to the issue; due diligence on biodiversity for the Company's assets and for projects under development; and implementing proactive actions for the conservation and restoration of biodiversity.



04. HUMAN CAPITAL

- Our team
- Remuneration and benefits
- Health, safety, and well-being
- Diversity, equity, and inclusion
- Professional development

1,312
Direct employees by the end of 2025

+11.8% vs 2024

214
Hirings in 2025

+21.6% vs 2024

88.9 thousand
Learning hours in 2025

+21% vs 2024

R$ 6.3 million
Invested in trainning and development

67.8h
Average training hour by employee

+29 thousand
Hours of training in Health and Safety **with 2.8 thousand professionals involved**

Zero
Fatal accidents involving own employees and service providers

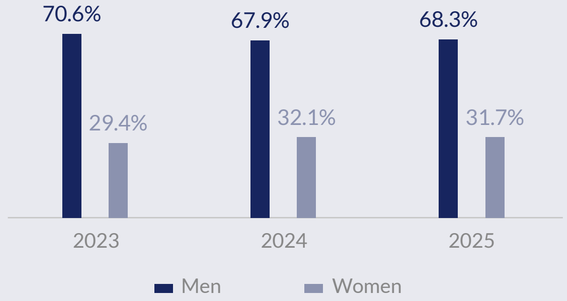
Mental health: 94% participation in the "No Mind At Risk" course and pilot project for first responders

Landmark participation in awareness-raising about psychosocial risks.

Racial equity: Launch of the Program to Empower Black People

Focused on training, mentoring, and career development to increase Black representation in the Company.

Gender ratio in the workforce (2023 - 2025)



Our team

ENGIE Brasil Energia's management of human resources is based on core values that guide its practices of leadership and human development: safety, respect, diversity, and inclusion. These principles underpin the Company's commitment to building an ethical, transparent, and collaborative work environment — an indispensable condition for consolidating relationships of trust and strengthening a corporate culture aligned with the organization's purposes.

Strategies aimed at training, valorization, and engagement of employees are part of ENGIE's agenda of social impact, directly linking into the Company's ESG commitments. In this sense, programs, campaigns, and training focused on workplace safety, respect for individuality, and the promotion of inclusion are continuously promoted, reinforcing the institutional positioning in favor of sustainable and socially responsible growth.

Governance of these matters is conducted in a structured manner. The Remuneration, Benefits, and Performance Management team is responsible for strategic guidelines related to people management and, under the supervision of the Human Resources Area, reports to the Board of Directors on relevant issues regarding risks and opportunities. The structure also relies on the integrated efforts of multidisciplinary teams stationed at operational sites, ensuring that institutional policies adhere to local particularities and that organizational purpose, practices, and performance are aligned. • GRI 2-12, 2-13

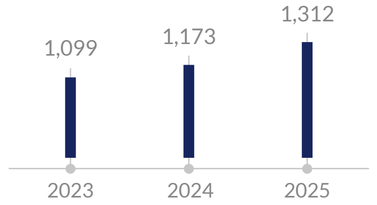
The number of direct employees grew by 11.8% compared to 2024, due to the expansion of operations.

Team profile

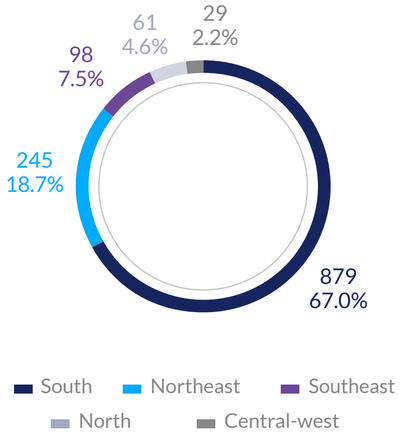
In 2025, ENGIE Brasil Energia expanded its direct workforce. At the end of December, the Company had a headcount of 1,312[3] located throughout the country – 11.8% more than in 2024. This growth was driven by the acquisition of the two hydropower plants, the start of operations at the Assú Sol Photovoltaic Complex and the Serra do Assuruá Wind Complex, as well as the Asa Branca and Graúna transmission lines, the latter two being only partially operational. • GRI 2-7

In addition to the direct employees, the Company had approximately 95 interns, 11 apprentices and 364 professionals linked to companies which are not wholly owned by ENGIE Brasil Energia (TAG: 327; Estreito Consortium: 33; and Itá Energética: 4) were also part of the Company's headcount. A further 5,779 (average of the year) professionals were hired to provide services at the installations and projects, with 59% (3,393 average) involved in project implementation work. • GRI 2-7, 2-8

Own employees



Employees by region





[3] The data refers to employees working at assets in which ENGIE Brasil Energia holds 100% ownership. All worked full-time, and 98% were on permanent contracts while 20 were on temporary contracts.

Freedom of association, collective bargaining, and labor rights

In accordance with the standards of the International Labor Organization and other constitutional principles, ENGIE Brasil Energia guarantees its employees the right to freedom of association, internal representation, and collective bargaining. In 2025, all employees working on operational projects and at the headquarters (97% of the total) were covered by collective bargaining agreements signed with representative organizations. • GRI 2-30; 407-1

With regard to professionals working exclusively on projects currently being implemented (3% of the total), there are no agreements in effect due to the temporary and specific nature of the contracts, which comply with applicable legislation. • GRI 2-30

Establishment of maximum working hours and overtime adheres to both the Federal Constitution and the Consolidated Labor Laws (CLT – Law 5,452/1943), as amended by Collective Bargaining Agreements signed with representative labor unions. The regular working day is eight hours, with a maximum limit of 10 hours. Overtime may only be worked if formally authorized by the Company and is compensated in two ways, at the employee's discretion: through time off or payment with a minimum premium of 50% over the normal hourly rate, and 100% for Sundays and holidays.

The monitoring and control of working hours, including overtime and time banks, is an obligation of the employer and an employee right. Vacation, also established in the CLT and amended in Collective Bargaining Agreements, is 30 days, without loss of remuneration — therefore, during vacations, the employee will receive pay due to them as of the date leave is granted. The law also provides for the payment of an additional amount equivalent to one-third (1/3) of the employee's remuneration.

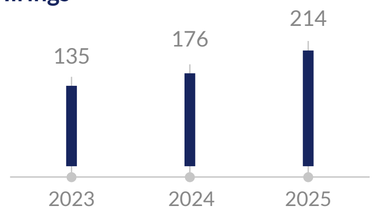
Hirings and terminations

During 2025, the Company hired 214 — 21.6% more than in 2024. Approximately 29% of these were in the Northeast Region and were allocated to projects in implementation: the Serra do Assuruá Wind Complex and the Assú Sol Photovoltaic Complex. • GRI 401-1

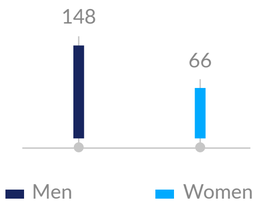
In the context of terminations, there was a decline of 27% compared to 2024, numbers totaling 73. Turnover totaled 6.2%, and voluntary turnover (those employees choosing to leave the Company) was 3.7%. • GRI 401-1

The average tenure of labor contracts at ENGIE Brasil Energia including specific and indeterminant timeframes plus the different functional categories, was 7.9 years.

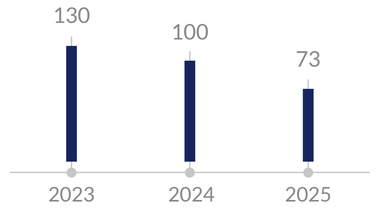
Hirings



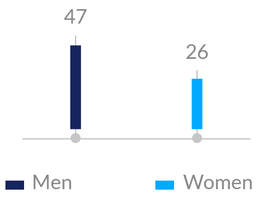
Hirings by gender



Terminations



Terminations by gender



AVERAGE TENURE OF LABOR CONTRACTS (YEARS)

Average for men **9.0**

Average for women **5.7**

General average **7.9**

Remuneration and benefits

The remuneration and benefits program adopted by ENGIE Brasil Energia plays a strategic role in attracting talent and engaging employees. In addition to fixed components, the Company employs a profit-sharing and/or performance - based remuneration system, with variable payments negotiated annually with labor unions based on achievement of corporate objectives and individual performance. Managers also receive short-term variable compensation, such as bonuses related to the job position as well as performance-based rewards. • GRI 401-2

These programs are based on market practices, adjusted annually according to industry salary and compensation surveys, and aim to maintain competitiveness and provide appropriate conditions for the health, well - being, and quality of life of employees. In addition to ensuring fair and competitive financial remuneration and fully guaranteeing labor rights — such as paid vacation, a 13th - month salary, and the constitutional one - third vacation bonus — ENGIE Brasil Energia offers a wide range of corporate benefits.

Among these, flexible hours and a hybrid work model are of particular note, with the possibility of up to two days per week of remote work, depending on the role, in addition to a private pension plan with matching contributions from the employer. Employees have access to life insurance, meal and/or food vouchers, transportation vouchers, and/or chartered transportation to travel to work sites, vacation pay exceeding the legal requirement, and a dental plan. • GRI 401-2

The Company invests continuously in initiatives aimed at promoting health and well-being, with quality - of - life programs that encourage the adoption of healthy habits and comprehensive care for physical and emotional health. Teams have access to medical, nutritional, and psychological care via teleconference, provided by specialized professionals, which expands access to health services and contributes to disease prevention, emotional well - being, and an improved quality of life. • GRI 401-2

ENGIE Brasil Energia extends this care to its employees' families, with benefits that include children and spouses. Among these benefits are the extension of maternity leave to six months and paternity leave to 28 days, psychological support programs, medical and dental care, a pharmacy allowance, and a daycare allowance for pre-school-aged children. • GRI 401-2

Main benefits

- Vacation **pay** (1/3 in addition to what is required under the legislation).
- Medical and dental **assistance**, extensive to children and spouses.
- **Daycare** for employees' children of pre-school age.
- **Pharmacy allowance**, extensive to children and spouses.
- Maternity (6 months) and paternity **leave** (28 days).
- **Flexible working hours** and hybrid working regime with the option of up to two days of remote working in accordance with the activities exercised by the employee.
- **Private pension** plan with co-participation of the Company.
- **Psychological support program**, extensive to children and offspring.
- **Quality of life programs**, incentivizing the adoption of healthy habits.
- Medical, nutritional and psychological **consultation via teleconference** with specialized professionals.
- Life **insurance**.
- Meal and/or **food vouchers**.
- **Travel vouchers** and/or contracted transportation to the assets.

See **page 59** for other health and well-being programs and benefits offered to ENGIE Brasil Energia employees.

Health, safety, and well-being

ENGIE Brasil Energia's commitment to the health, safety, and well-being of its employees is the basis of its corporate policies and is reflected in the conduct of its processes and operations.
The Company adopts an integrated management approach that addresses the physical, mental, and social health of its teams, based on the principles of prevention, responsibility, and continuous improvement.



Supported by robust governance, ENGIE Brasil Energia fosters an organizational culture focused on the protection of human rights, respect for people, and freedom and integrity in relationships. The practices adopted are continuously evaluated and improved, ensuring legal compliance, adherence to recognized standards, and zero tolerance for any form of harassment, discrimination, or violence.

Governance of this area is led by teams composed of directors, managers, and specialized technicians who work in an integrated manner across the Company's corporate structures and operational assets. Among their responsibilities are the continuous monitoring of performance indicators, hazards, and risks in all processes — from the project design phase through to the implementation and operation of new facilities — which ensures the integration of health and safety as an integral component of business management. • GRI 3-3

In this context, actions are structured around the Risk Management Program (PGR), which establishes continuous, multidisciplinary, and systematic practices aimed at identifying hazards, assessing risks, and decisions as to the corresponding preventive measures. The Company classifies as "major risks" those with the potential to cause accidents with serious consequences and which, for this reason, require priority treatment. In general, these risks are associated with active energy, high level working, lifting, and moving loads, vehicle traffic, heavy machinery and equipment, brush clearance, and mental health. • GRI 3-3, 403-1; 403-2

In addition, the Company's Occupational Health and Safety System (OHS) is aligned with the guidelines of ISO 45001 and covers all operations, assets, and employees. Current procedures contribute to preventing, controlling, and reducing risks, ensuring legal compliance, and keeping teams focused, guaranteeing quality criteria and standards. • GRI 3-3; 403-1; 403-7; 403-8

Channels for reporting workplace hazards

• GRI 403-4

ENGIE Brasil Energia offers several channels for employees to report potential situations of risk, as well as possible improvements with the potential to enhance the safety of activities and operations. The mains channels are:

GSR System — Risk Situation and Near-Miss Management: an online platform, accessible to all employees, for reporting risk or hazardous situations or near misses observed in work routines;

Ethics Committee: available to all employees. Its role is to provide guidance and ensure compliance with the Ethics Code of Conduct which includes aspects of Occupational Health and Safety;

Internal Commission for Prevention of Accidents and Harassment (CIPA): a group composed of representatives from ENGIE Brasil Energia and the Company's employees, in accordance with legal requirements. It receives reports of risk situations identified in work activities and environments, and works towards accident prevention and continuous improvement.

All reports are analyzed, assessed, and validated by a multidisciplinary group focused on health and safety, ensuring that complainants are protected against any form of retaliation. • GRI 3-3, 403-2

In 2025, the Company identified the following as its main occupational risks: exposure to live electrical energy and working at heights, material handling, brush control activities, vehicle and equipment traffic, as well as issues related to employee mental health. These risks are continuously monitored, with preventive/safety measures aimed at reducing incidents. • GRI 403-2; 403-9

During the period, 7,829 incidents were recorded — a 41.5% decrease compared to 2024, when there were approximately 13,392 reports of risky situations.
This reduction occurred mainly due to the decrease in projects at the implementation stage, the source of a large portion of the reports. Ongoing efforts in communication, raising awareness, and training for internal and contracted teams also contributed to the improvement in this indicator. • GRI 403-9
All recorded incidents are analyzed by a multidisciplinary team to investigate the root causes of the problems. Subsequently, action plans are defined to implement appropriate measures, in accordance with the hierarchy of controls. If it is not possible to eliminate the causes of the incident, mitigation strategies are adopted to reduce risks and prevent new occurrences. • GRI 403-2

Of the total incidents recorded in 2025, 13 were classified as HIPOs (High Potential Events), a category that receives special treatment with more detailed action plans, given the potential seriousness. During the period, there were no reports of occupational illnesses among employees and service providers. • GRI 403-2; 403-9; 403-10

Below, see the consolidated indicators on this topic. • GRI 403-9

Health and Safety indicators – own employees

Indicator	2023	2024	2025
Number of hours exposed to risk	2,178,077	2,217,961	2,356,867
Number of fatal accidents (fatalities)	0	0	0
Number of work-related accidents and accidents related to the residence-work-residence commute with and without time off work	2	2	5
Number of days lost to work-related accidents with time off work	0	0	0

Health and Safety indicators – service providers

Indicator	2023	2024	2025
Number of hours exposed to risk	8,656,082	16,031,713	13,127,724
Number of fatal accidents (fatalities)	1	0	0
Number of work-related accidents and accidents related to the residence-work-residence commute with and without time off work	50	55	70
Number of days lost to work-related accidents with time off work	41	218	148

Indicator	2023	2024	2025	2025 Goal	2026 Goal
Frequency Rate (FR) own employees*	0.000	0.000	0.000	0.9	0.900
Frequency Rate (FR) service providers*	0.920	0.274	0.690	0.9	
Severity Rate (SR) own employees**	0.000	0.000	0.000	0.9	0.010
Severity Rate (SR) service providers**	0.005	0.013	0.011	0.9	

*FR = number of accidents occurring per one million hours of exposure to risk.
**SR = number of days lost with work-related accidents occurring per one million hours of exposure to risk.

ENGIE One Safety Culture Program

ENGIE Brasil Energia runs the annual “No Life at Risk” campaign to raise awareness among employees as to work-related risks and to reinforce good safety and behavioral practices in the workplace routine. The initiative is aligned to the ENGIE Group’s global ENGIE One Safety Culture (EOSC) program, which establishes guidelines for strengthening the safety culture in all operations. • GRI 403-5

Five behavioral aspects for a safety culture:

- Knowledge and application of the **“Rules Which Save Lives”;**
- **Last minute risk analysis:** before starting or resuming any activity, verify the safety conditions, possible changes in the environment, and factors that may alter the previously identified risk;
- **Activity stoppage/right of refusal:** employees may interrupt work if conditions are deemed insecure and should alert supervisors and co-workers accordingly, so that corrective measures can be taken;
- **Shared vigilance:** practice self-care, accept the idea of taking care and assume co-responsibility for the care of co-workers. All must be alert to their own safety and the safety of others;
- **Report events and occurrences:** communicate all undesirable events or situations of insecurity.

In 2025, eight sessions of the OTL (Operational Training Leader) training program were held, with the participation of 177 operational leaders. The module has the aim of strengthening skills related to risk identification and analysis, as well as the management of post-work practices, contributing to incident prevention and the continuous improvement of Health and Safety performance. • GRI 403-5

Additionally, two sessions of the “ENGIE One Safety Culture – EOSC” training were conducted, aimed at non - operational managers, with a focus on institutional alignment and strengthening the corporate safety culture. • GRI 403-5

As part of the program, on-site coaching sessions were also held, focused on the practical application of safety rituals by operational and non-operational managers. For non-operational managers, the Toolbox Talk and Management Safety Visit rituals were particularly important, promoting greater engagement and active leadership in preventive routines. • GRI 403-5

For operational managers, emphasis was placed on the Safety Performance Review ritual, given its strategic role in monitoring Health and Safety performance metrics. This ritual contributes to the systematic analysis of indicators, the definition of corrective and improvement initiatives, the discussion of future activities, and the assessment of key risks associated with operations, thereby increasing awareness among both internal and contracted teams. • GRI 403-5



Training and raising awareness

In addition to awareness campaigns and leadership training (for both operational and non - operational staff), ENGIE Brasil Energia offers a range of specific activities and training programs for its employees:

Training: in 2025, more than **29,000 hours** of training were given on safety, legal requirements (Regulatory Standards), the Emergency Response Team, and awareness of safe practices, with the participation of **2.800** professionals. • GRI 403-5

Participation in campaigns: the Company participates in awareness campaigns on traffic safety, electrical hazards, and other topics associated with the greatest risks observed among employees.

Fair Health and Safety Culture Program: recognition of employees who contribute to promoting and strengthening the Health and Safety culture. Between 2024 and 2025, there was an increase of approximately **200%** in the exemplary category (from 328 to 975 recognized employees) and **800%** in the ambassador category (from 13 to 119 recognized employees).

General Safety Meetings: in 2025, **five** onsite meetings were held with all employees and service providers working at the Company's facilities to present performance indicators and reinforce safety policies.

Safety Ritual Goals: ENGIE Brasil Energia managers have safety ritual goals aimed at strengthening safety culture and best practices at assets and offices. • GRI 3-3

Reinforcing safety in projects in implementation

• GRI 3-3

Given the large number of workers involved in construction projects, the nature of activities related to asset deployment requires rigorous management of occupational health and safety risks to prevent accidents and occurrences.

To minimize such risks, the Company reinforces the dissemination of safety policies during this phase of projects through ongoing campaigns and recurring training, in addition to adopting the most advanced safety protocols. Similarly, service providers must strictly comply with contractual requirements, under penalty of sanctions or even termination in the event of non - compliance.



Promoting health

ENGIE Brasil Energia values quality of life, with a central focus on the overall promotion of health of its employees — which encompasses physical, social, and mental well - being. Initiatives are planned with both preventive and corrective measures in mind, based on health statistics and the insights of the teams responsible for this area, always with a focus on human care.

Actions adopted for overall health

• GRI 403-3; 403-6

Annual health check-up

Periodical **medical examinations.**

Nursing, medical, and psychological **care.**

Completion of healthcare questionnaires with particular focus on psycho-social aspects of the employees.

Health care

Two healthcare plans with nationwide coverage for employees and their dependents.

Extensive access to a wide range of medical specialties, complementary treatments, and procedures such as surgeries, hospitalizations, and medical transportation.

24h telemedicine platform offering medical and psychological consultations for employees and their dependents[4].

Preventive health campaigns

Vaccination programs

Actions for benefiting **mental health**

White **Summer**

Yellow **September**

Pink **October**

Blue **November**

Promotion of healthy habits such as encouragement of physical activities and a balanced diet.

Corporate benefits

Dental plan and **pharmacy assistance** for employees and dependents.

Financial assistance for the purchase of eyeglasses, contact lenses, hearing aids, and orthopedic devices, for employees and dependents.

Workplace exercise programs and **massage therapy** at headquarters and some branch offices.

Psychological counseling and mediation services provided through the Culture, Health, and Safety department.

Telemedicine platform with unlimited access, available 24 hours a day, **for employees and dependents**, which includes, among other specialties, **24-hour psychological counseling.**

Breastfeeding/pumping room, emotional regulation room.

[4] The Company guarantees the absolute confidentiality of health information, ensuring complete privacy for employees, including managers and leaders. • GRI 403-3

Mental health

ENGIE Brasil Energia is constantly encouraging its employees to adopt a broad perspective that prioritizes holistic health, with a special focus on emotional well - being, both in the workplace and beyond. This approach recognizes mental health as an essential element for quality of life, well-being, and the sustainability of workplace relationships.

Raising awareness and promoting emotional well-being are guided by six fundamental pillars

1	2	3	4	5	6
Quality of sleep, essential for physical and mental equilibrium	**Well - being at work,** promoting healthy, secure, and welcoming environments	**Relationship**, which strengthens bonding and social connections	**Leisure,** to guarantee moments of rest and distraction	**Physical activity,** fundamental for bodily health and mind	**Balanced diet,** as a basis for a healthier life

To support this journey of self - care, the Company provides a dedicated framework for emotional well - being.
The Culture, Health, and Safety area includes psychologists responsible for initial consultations, mediation, and referrals, offering emotional and social support based on identified needs. • GRI 403-3; 403-6

The data generated from these consultations provides the basis for the planning of preventive and corrective measures aimed at promoting all - round health.
For this planning, the results of organizational climate and engagement surveys, as well as self-assessment health questionnaires administered during annual check - up are taken into account. • GRI 403-3

In 2025, the Company adopted as a complementary practice the use of an additional questionnaire specifically focused on comprehensive care, with an emphasis on mental health. Employees who presented moderate or severe conditions in their diagnoses received specialized follow - up and targeted support for managing their emotional needs. • GRI 403-2; 403-3; 403-6

ENGIE Brasil Energia also develops educational projects and awareness campaigns aimed at strengthening a culture of comprehensive care. Among these, the "No Mind At Risk" course stands out, addressing psycho-social risks across five modules: Understanding Quality of Life at Work, Preventing, Identifying, and Taking Action. By 2025, 94% of employees had completed the course on the platform — a significant milestone in participation and awareness regarding integrative health. • GRI 403-5

Another highlight was the White Summer Campaign, consisting of meetings focused on sharing experiences regarding emotional health and supporting people facing mental illness or situations of emotional vulnerability. Held in a hybrid format, with in-person events at headquarters and online meetings at the sites, the online lectures covered the following topics:

- "Mental Health: Work-Life Balance and New Year's Resolutions!" (835 participants);
- "Mental Health and New Challenges: Screens, Games, and Other Addictions" (175 participants).

The campaign included quality-of-life initiatives at all assets and featured a pilot project for mental health first responders. Additionally, the Yellow September Campaign took place with the lecture **"Values and Virtues in a Life Worth Living",** which had 674 participants. In 2025, the Company implemented a pilot program on psycho-social risk literacy aimed at leaders, with the participation of two groups of 40 leaders each. • GRI 403-5

This set of projects reaffirms ENGIE Brasil Energia's commitment to promoting a workplace environment that values and cares for the holistic health of employees — physical, social, and emotional — strengthening an organizational culture based on well-being, prevention, and continuous support.





Diversity, equity, and inclusion

The protection of human rights and the promotion of diversity, equity, and inclusion are integral to ENGIE Brasil Energia's long-term business strategy. By actively combating discrimination and seeking to reduce inequalities, the Company creates a more collaborative and innovative work environment, in which differences are recognized as a source of creative potential and a competitive advantage for the development of both individuals and the organization.

ENGIE Brasil Energia's Diversity & Inclusion Policy provides the foundation for initiatives related to diversity, equity, and inclusion in conjunction Be.U@ENGIE guidelines and the ENGIE Group's Diversity, Equity and Inclusion Policy. These guidelines establish commitments across five priority dimensions: gender, race, LGBTQIAPN+, people with disabilities, and generational diversity. The goal is to foster an inclusive and equitable environment in which every individual is valued and able to fully develop their potential.

In addition to guiding internal activities, the standards point the direction towards practices in conjunction with the value chain and society. • GRI 2-23; 2-24; 3-3

As part of strengthening governance on this issue, the Diversity and Inclusion Committee was formally established in 2024, comprising the companies ENGIE Brasil Energia, ENGIE Brasil Participações, ENGIE Soluções, TAG, and Jirau Energia. The Committee is focused on developing, monitoring, and aligning projects integrated with the Group's global policy. • GRI 3-3

In addition, since 2023, this topic has been included on the agenda of Board of Directors meetings to align strategies and present results in accordance with the pillars of the Be.U@ENGIE Policy. • GRI 2-12; 2-16; 3-3

The topic of diversity also involves the risk assessment process, which enables continuous monitoring of opportunities for improvement and areas requiring a more refined approach.

Contributing to this assessment are the ENGIE&Me engagement survey — which, starting in 2024, is now conducted every two years — and the GPTW (Great Place to Work®), survey, in which the Company earned certification for the second consecutive year. • GRI 3-3

Both surveys provide relevant insights into relationships, working conditions, safety, and aspects related to diversity, equity, and inclusion. Additionally, the Diversity Census, the first edition of which took place in 2023, serves as a strategic source of information for planning initiatives. Data mapping allows for a better understanding of the workforce's demographic composition, identifies under - represented groups, enables the development of specific programs, and strengthens the implementation of affirmative actions to build an increasingly inclusive environment.

Training and raising awareness

As part of its corporate initiatives, ENGIE Brasil Energia has developed programs such as #geraDiversidade, focused on gender issues, and #geraInclusão, aimed at professionals with disabilities.

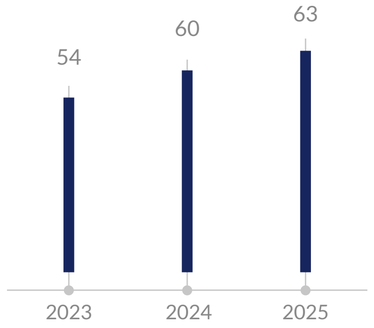
Additionally, all Company employees must complete a basic Diversity & Inclusion training course, which addresses unconscious biases and attitudes to make the workplace more inclusive. These topics are also covered in the onboarding process for service providers, ensuring the dissemination of best practices throughout the value chain. • GRI 3-3

Gera Inclusion Program for PwDs

With the goal of going beyond hiring and ensuring the effective inclusion of people with disabilities, ENGIE Brasil Energia implements the #geraInclusão Program, which offers structured training and development opportunities in areas of interest and specialization. The initiative prepares participants for the job market and contributes to expanding their employability and professional autonomy.

Combined with previous editions, the Program has already facilitated the hiring of 18 people with disabilities and supported the re - entry of another 11 participants into the job market through outplacement processes in partnership with a specialized consulting firm. • GRI 405-1

People with disabilities or special needs



By the end of 2025, the third edition of the Program was being held, with eight participants spread across the Company's headquarters and operational sites. During the year, #geraInclusão was incorporated into Abilities in Action!, an ENGIE Group project launched during this period, whose objective is to develop measures aimed at advancing the inclusion and retention of people with disabilities, as well as fostering an even more inclusive organizational culture.

In 2025, for the third consecutive year, the Company was included in the B3 IDIVERSA portfolio, the first index in the Latin American financial market dedicated to diversity.

Abilities in Action! was designed around four strategic pillars:

1

Representation: goals to track progress toward meeting the minimum legal quota, with the support of new regional partners.

2

Accessibility: involves analyzing the Company's physical and digital infrastructure in accordance with the NBR 9050 standard. In 2025, assessments were conducted at ENGIE Brasil Energia's offices and at the Miranda Hidropower Plant, in addition to introducing concrete improvements, such as the installation of Braille signs in all areas of the Florianópolis office.

3

Inclusive language: aims to transform organizational communication into a tool for valuing diversity. In June 2025, the Inclusive Language Guide was launched and made available to the entire organization.

4

Training: aimed at different audiences involved in inclusion processes. In 2025, 48 ENGIE Brasil Energia employees completed the Brazilian Sign Language (Libras) course. Additionally, 40 professionals from the Health and Safety, Human Resources, Recruitment and Selection, HRBPs (Human Resources Business Partners), and other functions that interact directly with people and inclusion processes, participated in training on neurodiversity and different forms of cognitive functioning, with the aim of fostering more welcoming and inclusive practices in the workplace.

Gender equity

Gender equity is one of ENGIE Brasil Energia's commitments enshrined in the Diversity & Inclusion Policy and guides initiatives aimed at promoting equal opportunities in access to the labor market, job retention, remuneration, and professional development. The issue is part of the Sustainable Objectives expressly stated by the Company and guides the implementation of practices aimed at reducing structural inequalities. • GRI 3-3

Over the years, the Company has promoted numerous programs that seek to increase women's participation in the labor market and reduce historical inequalities. One of these is the Women's Career Path, a project focused on supporting and developing women at different stages of their careers. The target audience includes high school students and undergraduates, who receive free training — including with respect to the electric energy sector — as well as bursaries. • GRI 404-2

As a component part of this strategy, the Company awards bursaries in municipalities in the regions surrounding its assets, with the aim of encouraging female students from local educational institutions to enroll in courses related to Operations and Maintenance (O&M). In 2025, 20 scholarships were distributed among the municipalities of Seara/SC (7), Concórdia/SC (5), and Estreito/MA (5), in addition to three bursaries linked to the "Youth in Science" program in Dois Vizinhos/PR. • GRI 413-1

Similarly, ENGIE Brasil Energia invests in offering technical courses in strategic and growth areas for the business, aimed at training new professionals and expanding career opportunities for women. In July 2025, the first class of the technical course in Electrical Engineering in Umburanas (BA) graduated, with 25 participants completing the program, including 13 women. At the same time, at the end of the period covered by this Sustainability Report, the technical course in Electrical Engineering in Gentio do Ouro (BA) was still in progress, with graduation expected in April 2026. • GRI 413-1



Graduate Trainee Program: affirmative action and talent attraction

One of the key strategies adopted by ENGIE Brasil Energia to promote diversity is its Technical Graduate Trainee Program with affirmative action vacancies. The first cohort, graduating in 2023, included 13 female engineers who were hired at the end of the program. In the second edition of the program, held in 2025, 21 of the 24 available positions were filled by women and 12 by brown and black students. At the end of the course, 12 women were hired by the Company. • GRI 404-2

At the end of the year, the selection process began for the 3rd edition of the Trainee Program, featuring affirmative action positions and aimed at individuals with technical training. The selection and training take place in partnership with ESOM — ENGIE Operations and Maintenance Solutions and Jirau Energia, and include 33 positions, 18 of which are allocated to ENGIE Brasil Energia. The goal is for at least 50% of the positions to be reserved for women, black individuals, and people with disabilities, in line with the Company's commitments to diversity and inclusion in talent attraction and development processes.

In addition to the affirmative graduate trainee program, the Company adopts other practices to attract and increase the participation of women on its teams:



Ensuring the presence of **at least one female candidate** on the final lists of selection processes;

Allocating **50% of positions** to women in internship, technical, and undergraduate programs, as well as the Young Apprentice program;

Proactively identifying women in the market for future opportunities.

The Affirmative Graduate Trainee Program won 2nd place in the ABRH-SC Human Being Award in 2025 and was a finalist in the One ENGIE Awards, People category.

Skills development and leadership preparation

ENGIE Brasil Energia promotes initiatives aimed at developing skills and preparing female leaders through training programs, internal and external mentoring, and training in inclusive leadership, including literacy and awareness programs. These efforts reinforce the Company's commitment to increasing diversity in decision - making spaces and promoting equitable opportunities for professional growth.

Notably, the Empowering Women in Leadership Program, now in its third edition, offers training and mentoring to increase the presence of women in strategic positions. It currently has 30 participants, five of whom are from the Company, with a focus on developing management skills, inclusive leadership, and assertive communication, which result in strengthening their performance and visibility within the Company. GRI 404-2

Pay equity

ENGIE Brasil Energia understands that gender pay equity is an expected outcome of the various structured efforts that have been implemented on this issue. The Company considers that programs aimed at increasing women's participation in leadership positions contributes to the progressive reduction of disparities and to progress toward pay parity.

In addition to compliance with legal requirements, ENGIE Brasil Energia invests in generating long-term social value through the gradual and sustainable expansion of development and career advancement opportunities for women in the electric energy sector and other infrastructure segments.

Data on compensation are presented in the table "Ratio of women's to men's base salary by job category," with simplified stratification as proposed by the GRI, and in the table "Ratio considering positions and levels as per Job Classification System (JCS) and time in position," with assumptions that compare employees with the same characteristics (tenure, type and level of position, among other aspects).

Ratio of women's to men's base salary by job category* • GRI 405-2

Job function category	2023	2024	2025
Executive Board (Executive and Functional)	60.6%	64.5%	52.7%
Managers	86.8%	87.0%	101.0%
Analysts, engineers, and specialists	79.6%	78.7%	79.6%
Operators and technicians	66.3%	66.1%	66.9%
General	78.3%	80.1%	83.3%

* Formula: average remuneration for women / average remuneration for men.

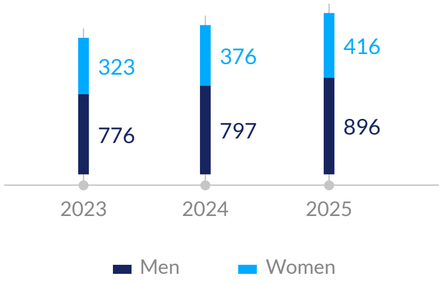
Ratio considering positions and levels as per CSP and time in position** • GRI 405-2

Job function category	2023	2024	2025
Executive Board (Executive and Functional)	100.0%	100.0%	100.0%
Managers	97.4%	89.9%	92.8%
Analysts, engineers, and specialists	99.0%	97.5%	98.0%
Operators and technicians	100.2%	99.2%	101.0%
General	99.2%	97.6%	98.3%

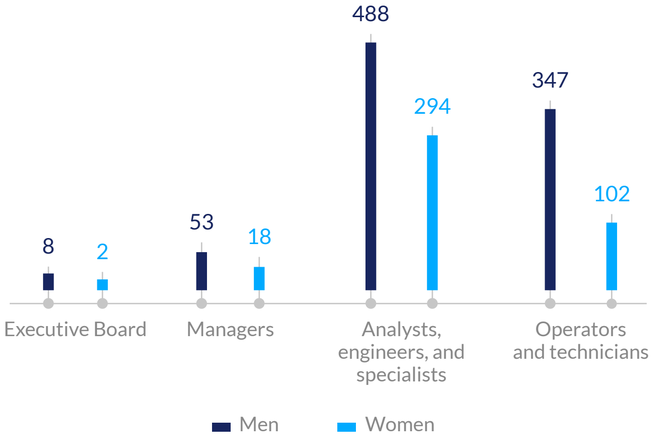
** Formula: average pay for women in the same types of positions, according to the Career and Salary Plan (CSP), and the same length of time in the type of position / average pay for men in the same types of positions, according to the CSP, and the same length of time in the same type of position.

Diversity indicators • GRI 405-1

Employees by gender



Employees by job function and gender



Participations and recognitions

ENGIE Brasil Energia supports and participates in various initiatives focused on gender equality and the empowerment of women in leadership roles in line with the Group's sustainable objectives. Among these, the following are of primary importance: • GRI 2-28

Women's Empowerment Principles (WEP): seven principles established by UN Women that guide the business community in adopting practices and values that promote equal opportunities, inclusion, non - discrimination, health, safety, an end to violence, education, and development in corporate environments, etc.

Movimento Mulher 360: a project aimed at the economic empowerment of women and increasing female participation in business environments and value chains.

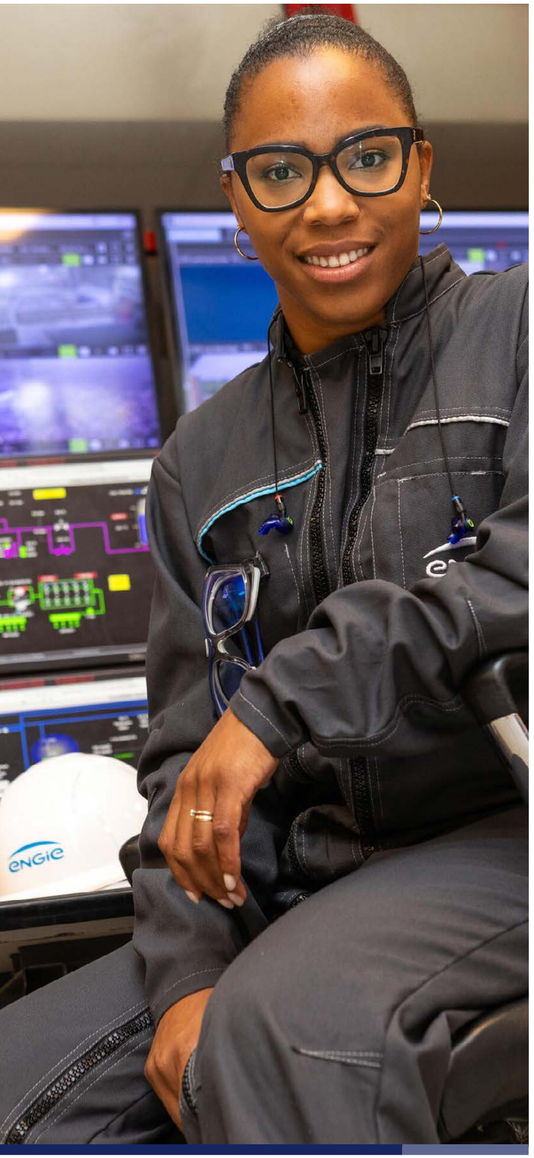
EDGE Women: one of the leading global certifications regarding gender equity and intersectionality. ENGIE Brasil Energia is the only organization in the electricity sector to hold this certification in the country. The certification involves the evaluation of different requirements, such as female representation in leadership, equity in remuneration, an inclusive organizational culture, and the effectiveness of implemented policies and practices. The certification was renewed in 2025, raising the Company's level from "Access" (the most basic) to "Move." This progress demonstrates the Company's commitment and progress on its journey toward gender equity.

Bem - Querer Mulher: in 2025, ENGIE Brasil Energia joined the Bem Querer Mulher program, aimed at combating violence against women. Among the services offered, a key feature is an exclusive reporting channel providing specialized and confidential assistance to women who have suffered or are suffering any form of violence. The channel sends reports directly to the responsible organization, without the need for Company intermediation, ensuring a safe environment and adequate support.

Business Coalition to End Violence against Women and Girls: a nation - wide movement of companies seeking to raise awareness and mobilize society against situations of violence, sexual harassment, and bullying in the workplace.



ENGIE Brasil Energia is the only company in the Brazilian electricity sector certified by EDGE Women.



Racial equity

ENGIE Brasil Energia's diversity agenda consists of strategic pillars that guide its activities and commitments, among which the Origens program is a notable example, focused on recognizing and valuing racial and ethnic diversity.
In Brazil, a country marked by profound historical inequalities, investing in racial equity means not only expanding opportunities but also contributing to social transformation and the creation of fairer and more representative corporate environments.

In this regard, the Company directs its efforts toward increasing the inclusion of black, brown, and indigenous people through initiatives that combine the raising of awareness, training, and career development. In July 2025, ENGIE Brasil Energia launched its Commitment to Racial Equity.

The event brought together 629 people and marked a significant step forward in raising employee awareness and engagement on the topic. In November, during Black Awareness Month, the Company held the "Racial Equity in the Energy Transition: We Must Act" event in Rio de Janeiro, which drew 388 participants and reinforced the urgency of adopting concrete measures to address racial inequalities.

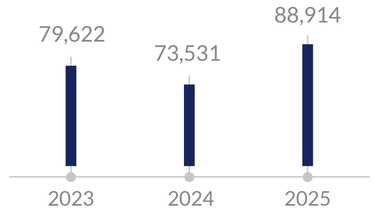
At the same event, the first edition of the Black Empowerment Program was launched. The project aims to provide training, mentoring, and career development opportunities to increase the participation of black people in different areas of the Company. Additionally, it contributes to strengthening an increasingly diverse and inclusive organizational culture. • GRI 404-2

Professional development

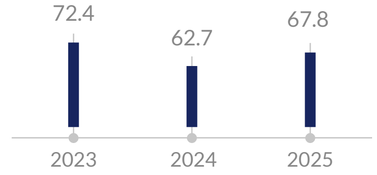
Improving employees' technical and behavioral skills is essential for the successful execution of projects, the creation of innovative solutions, and the sustainability of the business in the medium- and long - term. To this end, ENGIE Brasil Energia enables the professional development of its teams by encouraging continuous learning, investing in various projects, providing direct guidance, in conjunction with direct and active listening. By balancing personal career aspirations with business objectives, professionals are driven to reach their full potential.

The People Development department works closely with managers across different sectors to identify teams' needs for technical and soft skills training. In 2025, the Company invested over R$ 6.3 million in training and development. In total, over 88,900 hours of learning were registered. • GRI 3-3; 404-1

Total training hours



Average training hours per employee



Initiative highlights

• GRI 404-2

Leadership Development Program: a program designed to provide leadership training in Brazil, including topics such as People Development Strategy and Corporate Strategy, aligned with ONE ENGIE and reinforcing the ENGIE Ways of Leading. In 2025, 188 employees participated in the training.

New Leaders Program: directed to professionals who assumed leadership positions for the first time at the Company, the initiative was reformulated in 2025 to align with Group practices. The new format, content, and methodology were based on the pillars that guide the actions of company leaders: BeU@ENGIE, "ENGIE Way of Leading" – Ways of Leading, and the "ENGIE Way of Working" – Ways of Working, Speak Up, One Safety Culture, and PDS - People Development Strategy. Approximately 40 people participated in the Program.

Collective Development Program: online and in-person training focused on strategic business competencies, offered in accordance with the needs identified in employees' Individual Development Plans. Throughout 2025, more than 775 people benefited from the content shared on the **Development Hub** platform.

Academic Education Program: financial support for the completion of undergraduate and graduate courses. In total, in 2025, 48 employees received reimbursement for tuition paid for courses.

Languages: focused on accelerating the learning of English, French, or Spanish. It provides financial support for participation in courses or private lessons, immersion programs, conversation groups, and other learning plans. Approximately 409 employees enjoyed this benefit in 2025.

Succession plans

• GRI 404-2

The Company's succession program endeavors to ensure that professionals are prepared to assume key positions within the organizational structure whenever necessary or appropriate. To this end, potential successors are proactively identified in advance for all management roles. The identified professionals follow a career acceleration plan, which includes financial incentives, training, networking opportunities, and engagement initiatives. In addition to strengthening talent development, this approach reduces risks related to the retention of strategic employees.

The new methodology covers more than 40 leadership positions, including officers, Level I and II managers, and area coordinators. As a result, for each leader there is a more structured evaluation process which considers career ambitions, motivations for growth, performance history, as well as business strategies and possibilities for lateral and geographic mobility or scope. This structure provides greater predictability and consistency in succession management, ensuring the continuity of the Company's leadership and the long-term sustainability of the business.

Performance evaluation

Performance evaluation and self-evaluation are complementary tools in the teams' professional development process, providing constructive feedback, behavioral analysis, and mutual exchanges aimed at growth and continuous learning.

Annually, ENGIE Brasil Energia conducts evaluation cycles for all employees and leaders, analyzing technical and behavioral skills as well as achieving targets. The process includes the employee's self-evaluation, evaluation by the direct manager, and, where applicable, by the cross - functional manager. Based on the results, opportunities for improvement in job performance are identified, and career progression paths are defined in accordance with the Company's priorities. • GRI 3-3

At the end of each cycle, employees submit their Individual Development Plans (IDPs). The proposals are validated by the direct manager of the area and subsequently by the People and Culture Management unit. Based on these analyses, the Company may arrange group training opportunities aligned with employees' needs. The process is also supported by the HR Business Partner (HRBP), who assists in the development and implementation of IDPs, empowering leaders to conduct career dialogs and provide feedback that is increasingly results - oriented.

Percentage of performance evaluation by function* • GRI 404-3

Category	Percentage
Officers	100%
Managers	98.6%
Analysts, engineers, and specialists	98.5%
Operators and technicians	93.8%
Total	96.9%

* 100% of employees hired by September 30, 2025 participated in the evaluation — meaning that the categories listed with totals below 100% included employees hired after that date.

The entire process of assessing performance is conducted on the basis of employee targets in the "Jeito ENGIE de Liderar" Ways of Leading and in the "Jeito ENGIE de Trabalhar" – Ways of Working, which cover, each one, five principles and values:

Ways of Leading

- **Safety and Integrity:** high standard of performance in health and safety of people, cybersecurity, ethics, and integrity, with "zero tolerance" of inadequate behaviors, aligned with the Ethics Code of Conduct.
- **ONE ENGIE:** implementation and compliance with the organizational strategy, through corporate cultural values, driven by the creation of value for ENGIE Brasil Energia and its clients, promoting diversity, equity, and inclusion.
- **Responsibility (accountability):** focus and clarity as to corporate objectives and responsibilities for the teams and stakeholders, empowering people and teams for success and conducting frank and engaging dialog.
- **Trust:** compliance with agreements, leading and inspiring teams, stakeholders and customers, communicating and acting with transparency and honesty.
- **Care:** promotion of mutual interest based on active listening to people; respect and care in the teams, strengthening wellbeing in the workplace and practicing the culture of constructive feedback and continuous development of the employees.

Ways of Working

- **Prioritize:** align with the Company's strategic objectives and planning, focusing on priorities. Making choices and sticking to them. Giving meaning to actions.
- **Focus on the business:** concentrate on what really creates value for the Company and for the Group, strengthening the business mentality and focusing on the management of performance.
- **Delivery:** to be responsible for one's own actions and be committed to goals and results.
- **Engage:** incorporate ENGIE's purpose and disseminate the strategy, promoting engagement.
- **Collaborate:** to do the best possible, going beyond hierarchical responsibility, with a multi-functional mentality.

Organizational climate

ENGIE Brasil Energia conducts organizational climate surveys as a tool for evaluating people management and identifying opportunities for improvement. In the most recent survey, conducted in 2024, 93% of employees participated in the ENGIE&ME survey, which assessed topics such as confidence in corporate objectives, engagement, and commitment to sustainability.

At the behest of the ENGIE Group, the survey is now conducted biannually and, for this reason, was not held in 2025. The change aims to ensure adequate time for the implementation and consolidation of corporate and sector-specific action plans, developed from the survey results. The next edition is scheduled for the second half of 2026.

For the second consecutive year in 2025, ENGIE Brasil Energia received the GPTW Certification — Great Place To Work® Brazil recognizing the best companies in which to work in Brazil.

The survey is based on employee perceptions of the work environment, relationships with co - workers and leaders, compensation, benefits, and alignment with business objectives and values. Additionally, the Company's management practices are audited to produce a detailed technical report.

Based on the results obtained, corporate and sectorial action plans are undergoing a revision in the light of the organizational changes and the reorganization of businesses and personnel management structure.

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Great Place To Work.
BRASIL 2025





05. NATURE AND CLIMATE

- Conservation strategy
- Climatic and environmental governance
- Environmental licensing
- Journey for Nature
- Water resource management
- Climate Journey
- Energy management
- Emissions calculation
- Other environmental controls

R$ 32.8 million

Invested in environmental licensing and voluntary initiatives

186

186 operating licences
21 new ones, obtained in 2025

287 thousand

Hectares under the Company's environmental responsibility

256 thousand

Seedlings donated and planted in local communities

5.2 thousand

Monitoring and control conditions

1,585 ML

Total water consumption in 2025

-5.1% vs 2024

6.2 million GJ

Total energy consumption in 2025

-30% vs 2024

63.9 thousand tons

Total volume of waste generated in 2025

-33.9% compared to 2024 (96.6 thousand tons)

236 thousand tCO_2e

Total GHG emissions in 2025 (operational control)

-20% vs 2024

0.007 tCO_2e/MWh

Emission intensity (Scopes 1, 2 and 3) in 2025

-86% compared to the baseline year 2021 — target exceeded

Triple A rating at CDP: global leadership in climate, water and supplier engagement

Supplier Decarbonization Program: 52 partners, 80% participation

The participants included suppliers responsible for more than 90% of the supply chain's emissions

Climate target for 2025 achieved: 86% reduction in emissions intensity

From 0.21 tCO_2e/MWh in 2015 to 0.007 tCO_2e/MWh in 2025

Conservation strategy

Environmental sustainability is a central pillar of ENGIE Brasil Energia's operations. The Company plans and implements its activities based on a comprehensive view of environmental impacts, climate, and local communities, with a focus on creating long-term value. Thus, rather than simply complying with legal requirements, the Company acts proactively to develop solutions for contemporary environmental challenges, adapt to climate change, and promote sustainable development.

In this context, its conservation strategy focuses on risk management, mitigating, offsetting impacts, and generating positive results, while prioritizing stakeholder engagement in the preservation and conservation of natural resources and the climate. All actions are guided by and based on institutional policies, technical and legal references, market and scientific recommendations, corporate guidelines, and voluntary commitments, always with a view toward compliance and the continuous improvement of environmental performance. • GRI 3-3



Strategic environmental directives

- Promote initiatives for the conservation of the biodiversity.
- Avoid, reduce, and compensate for the environmental impacts, mitigating socio-environmental risks.
- Encourage the reforestation and regeneration of the ecosystems.
- Potentialize the positive impact on the territories where the Company operates.
- Accelerate the Climate Journey, ensuring climatic mitigation, adaptation and resilience.
- Engage stakeholders in the conservation of the natural resources.
- Control and monitor environmental conditions in the assets.
- Ensure legal conformity of the assets and the projects.
- Generate value based on environmental initiatives.
- Develop partnerships and contribute to the public policies of the sector.
- Respect the culture of traditional communities.
- Valorize the ecosystemic services and encourage nature-based solutions.

Climatic and environmental governance

Based on the **ENGIE Group's Environmental Policy** and its **Sustainable Management Policy,** ENGIE Brasil Energia adopts a series of environmental practices and guidelines covering various aspects, such as biodiversity, forests, water, the circular economy, and climate. Governance of the Company's environmental initiatives and programs is spear-headed by the Sustainability Area, formerly the People, Processes, and Sustainability Area, and is responsible for reporting to the Board of Directors and the Executive Board on strategic issues related to risks and opportunities. In addition, environmental management includes the Environment and Climate Management team and multidisciplinary teams assigned to projects and assets, which work in synergy to ensure alignment and integration between the Company's actions and the reality of each region. • GRI 2-12; 2-13; 2-23; 3-3; 101-1

See more details about the Governance structure in the **Climate and Nature Notebook.**

In line with international best practices, the Company's environmental management follows the guidelines of the NBR ISO 14001 standard — Environmental Management, in accordance with the Integrated Management System (**learn more in Chapter 3**).

Since 2024, ENGIE Brasil Energia has also been certified under the Sustainable Energy Transition – SET Label, initially adopted for solar and wind generation assets, attesting to the commitments made from the project development and implementation phase through to the operation of the Company's assets. Assessed and awarded by an independent third party, the certificate was implemented by the ENGIE Group to ensure the sustainable and rigorous operation of renewable energy projects, based on three pillars: Community, Nature, and Climate.

In the course of this chapter, indicators, and objectives for 2025 are presented as part of the approach to material environmental themes — biodiversity, water, energy, emission, and waste.

Socio-environmental programs at sites with work in progress

Projects currently under development have a Basic Environmental Plan (PBA), which outlines socio-environmental programs with actions designed to mitigate the risks and impacts of the projects on the environment and surrounding communities. In 2025, 25 environmental programs were underway: 10 at the Assú Sol Photovoltaic Complex, and 15 at the Asa Branca Transmission System, these programs also including 7 subprograms.

In addition, socio-environmental initiatives continued on a voluntary basis, independent of the assets' environmental licensing, originating from demands identified with stakeholders or even from the monitoring and controls carried out within the scope of the PBAs. In total, the Company invested approximately R$ 7.2 million in this type of initiative during the period. • GRI 2-25



Asa Branca Transmission System

Environmental licensing

The Company's assets comply with legal requirements through environmental licensing, a mechanism that ensures the prevention and mitigation of environmental impacts and compliance with environmental requirements for processes and activities. At the end of 2025, ENGIE Brasil Energia managed a total of 186 operating licenses — 42 of which were in the renewal phase — and 14 installation licenses, which together comprised more than 5,200 monitoring and control conditions, the implementation of which is supervised by the competent authorities. Throughout the year, 21 new Operating Licenses were obtained and eight were renewed, ensuring 100% compliance on the part of all operations. • GRI 3-3



The total amount invested in 2025 to maintain environmental licensing processes, as well as voluntary initiatives, at operating assets was R$ 32.8 million. Over the past five fiscal years, the Company has not received any significant monetary[5] penalties resulting from non-compliance with legal requirements or environmental impacts. • GRI 2-27; SASB IF-EU-140a.2

Operating across all biomes and in 22 states of the Federation, the Company maintains dialog with more than 30 licensing and regulatory authorities which comprise the National Environmental System (SISNAMA) and operate at the municipal, state, and federal levels of licensing. In addition, ENGIE Brasil Energia adheres to national and international guidelines and recommendations on legal and fair practices for interacting with the environment and with local and traditional communities, in line with human rights principles. • GRI 2-28

Journey for Nature

The integrity of natural systems is a fundamental pillar for maintaining human well-being, ecological ecosystems balance, and the stability of the global economy. Ecosystems have been under increasing pressure due to human activities, resulting in an accelerated loss of biodiversity. It is estimated that approximately one - eighth of the planet's flora and fauna species are at risk of extinction, a scenario that places environmental degradation among the top global risks projected for the coming decade. In light of this situation, the 2022 Kunming - Montreal Global Biodiversity Framework established robust targets aimed at halting and reversing biodiversity loss by 2030, mobilizing coordinated actions among governments, the private sector, and civil society.

In line with this context and the ENGIE Group's strategy on the issue, the Company began restructuring its Biodiversity Matrix Program in 2023 — now called "Journey for Nature" — given the materiality of the issue and its potential for positively impacting nature. With short-, medium-, and long-term time horizons, this initiative seeks to establish guidelines and define criteria to identify dependencies and impacts of the Company's operations, list priority sites, map and mitigate risks, and develop opportunities to contribute to the recovery of ecosystems and the protection of the biomes in which it operates.

Information in more detail on the management of the theme and initiatives related to the biodiversity are to be found in the **Climate and Nature Notebook**, supplement published by the Company. • GRI 101-1

Biodiversity is one of the key priorities of ENGIE Brasil Energia's conservation strategy, particularly given its interdependence with climate issues — there can be no climate neutrality without the conservation of areas that incorporate biodiversity, just as it will not be possible to slow down the loss of the biodiversity without mitigating the effects of climate change. In this context, the Company's Sustainable Management Policy establishes the sustainable use of natural resources as a guiding tenet, minimizing the ecological footprint on water, air, soil, forests, and the climate, with the priority being to reduce the pressure on biodiversity alongside the conservation of water resources. • GRI 2-23; 3-3; 101-1; 101-2



A reference guide to the TNFD (TaskForce on Nature-Related Financial Disclosures) Guidelines is available **on page 190.**

[5] The Company considers fines exceeding US$10,000 to be significant.

In addition to implementing programs and initiatives focused on biodiversity conservation, ENGIE Brasil Energia monitors public debates on the topic in order to contribute to conservation policies. In October 2024, for example, the Company was represented at the 16th United Nations Conference on Biological Diversity (COP16), held in Colombia under the slogan “Peace with Nature.” At the event, it contributed its expertise in environmental monitoring and conservation of approximately 6,000 kilometers of reservoir margins at its hydropower plants, covering approximately 287,000 hectares of protected and unprotected areas under its responsibility, of which approximately 45,000 hectares are permanent preservation areas (APPs), legal reserves, and other mandatory conservation areas, encompassing various ecological corridors with native vegetation and preserved headwater springs.

To this end, ENGIE Brasil Energia has incorporated the guidelines established by the Taskforce on Nature - related Financial Disclosure (TNFD) into its environmental initiatives, based on the challenges to conservation present in each Brazilian biome from a territorial perspective, in order to continuously work toward enhancing avenues to make a positive impact on nature — here understood, as defined by the TNFD, as the natural world, emphasizing the diversity of living organisms, including people, and their interactions with one another and with their environment. • GRI 3-3

Conservation of jaguars in the *Caatinga*

Among the key projects developed by ENGIE Brasil Energia, the Friends of the Jaguar Program (PAO) has established a strategic partnership with the Pró - Carnívoros Institute to strengthen conservation efforts involving jaguars and pumas in the *Caatinga* biome, within the Boqueirão da Onça Environmental Protection Area in the north of the state of Bahia, where the Umburanas and Campo Largo wind farms exert a regional influence. The initiative includes expanded wildlife monitoring, doubling the area equipped with camera traps to better understand the habits of these endangered cats, as well as environmental education initiatives and efforts to promote coexistence with rural communities. The project includes the development of educational materials, practical workshops, and the implementation of containment solutions, such as so - called “enclosures,” which foster a harmonious relationship between people and local wildlife, contributing to the protection of the biodiversity, agricultural practices, and social engagement in conservation efforts.

Synergy between climate and biodiversity • GRI 101-2

ENGIE Brasil Energia adopts an integrated approach to managing climate- and biodiversity-related impacts, structuring its actions to maximize synergies among the measures implemented. This integration is reflected in the Climate and Nature Initiatives, which share governance structures, risk management processes, prioritization criteria, and tools for monitoring, control, and action.

At the strategic level, the Company recognizes the interdependence between climate and nature, jointly assessing their dependencies, impacts, risks, and opportunities. This process considers both the effects of climate change on ecosystems and the role of biodiversity in climate mitigation and adaptation. The use of methodologies aligned with the recommendations of the TCFD as well as those methodologies of the TCFD itself, ensures the identification of integrated solutions that avoid adverse decisions — such as reducing emissions at the expense of environmental degradation or compromising the resilience of assets and territories.

Ecological restoration projects, head water spring conservation, regenerative agriculture, and ecosystem preservation are designed to generate combined positive impacts, reducing physical risks associated with climate change — such as water scarcity and flooding — and strengthening ecosystem services essential to operations.

The territorial approach adopted in the Journey for Nature allows interventions to be adapted to the specifics of each biome and socio-environmental context, incorporating climate, water, and biodiversity criteria into planning and decision-making. This approach reduces conflicts between legal objectives, voluntary investments, and climate goals, promoting greater efficiency in allocation of resources and amplifying positive impacts in the regions where ENGIE Brasil Energia operates.

Details of the strategic model, commitments, and goals for biodiversity conservation are available in the **Climate and Nature Notebook.**

Related training

In 2025, 144 employees, recent hires of the Company, took part in a training exercise based on the FRESK – Climate and Biodiversity methodologies, also known as the Climate and Biodiversity Wall. Since 2024, approximately 500 people participated in this training. Through on-site workshops, strategic topics such as water, energy, forests, waste, biodiversity, climate change, and atmospheric emissions were discussed. The activities allowed participants to broaden their understanding of environmental challenges, recognize the correlations between the issues, and seek practical solutions that inspire actions applicable both in the personal context of employees and in the Company's operations.

In addition to the in - person events, the topics of biodiversity and climate were addressed in another mandatory training program for all areas of the Company in an online format with the participation of 120 new hires during 2025.



Gralha Azul Transmission System

A highlight at COP30

ENGIE Brasil Energia's Gralha Azul Transmission System in the state of Paraná was recognized as a success story in the Sustainable Business COP (SB COP) report, an initiative linked to COP30 that compiles examples of private sector projects aligned with the climate and energy transition agendas.

The project also highlights the Company's ability to combine innovative construction techniques with social and environmental responsibility practices in the execution of large - scale infrastructure, adopting technological solutions that minimize environmental impacts and preserve native vegetation along easement rights of way, such as the use of drones for cable stringing, thereby reducing the need for brush clearance prior to the installation of transmission lines. By incorporating 17 social and environmental programs and investing in initiatives focused on local communities, the Gralha Azul System reinforces ENGIE's commitment to high standards of sustainability and support for the transition to a low-carbon energy system.

As part of this same effort to strengthen sustainable practices and climate leadership in the business sector, ENGIE Brasil Energia's Supplier Decarbonization Program was selected as one of seven case studies presented under the Business Action Bank initiative, promoted by the World Business Council for Sustainable Development (WBCSD) as part of the COP30 Presidency's Solutions Bank. Recognized for its concrete contribution to the decarbonization agenda of value chains, the program is also part of the CEBDS NetZero Platform, establishing itself as a benchmark in supplier engagement and the promotion of practices aligned with a low-carbon economy.

Identification of priority areas

ENGIE Brasil Energia uses geolocation tools integrated with various databases to identify areas of greatest significance in terms of dependence and impact on biodiversity and society. In 2024, this process was revised based on the ENGIE Group's guidelines and criteria, incorporating aspects related to availability of water resources and socio-environmental factors. Based on this analysis, assets with the highest risk of interacting with nature — due to their dependence on natural resources and the potential impacts — are now considered priorities. See more in the **Climate and Nature Notebook.** • GRI 101-4

To assess the business's impacts on biodiversity, an internationally recognized methodology has been adopted, combining the use of the Global Biodiversity Score (GBS) and the GLOBIO model, based on the Mean Species Abundance (MSA) indicator. This approach allows for the conversion of impacts on nature into quantitative, standardized, and financially relevant metrics. The analysis considers pressures associated with operations, such as land use and fragmentation, emissions, water consumption, and climate change, translating these factors into gains or losses in ecological integrity. The results support the measurement of exposure of the assets to biodiversity-related risks, informing capital allocation decisions and resilience strategies.

Throughout 2025, this mapping was expanded to include the value chain, with the definition of a limit to the scope of the analysis due to the large number of suppliers. The assessment focused on companies in the industrial sector located in Brazil that are most relevant to the business, totaling 119 suppliers. Suppliers in the construction sector — risks of which are internalized by ENGIE — and in the trade and services sectors were excluded due to the lower environmental impact of their activities. • GRI 101-4; 101-5

The companies analyzed are mostly characterized by long-term contracts, significant financial weight, and strategic importance to operations, and are classified as critical. This criticality stems from their participation in decarbonization programs, the volume of resources involved, or exposure to significant operational and financial risks, in addition to the location of activities in areas considered priorities by the Company.

Considering the application of the classification methodology — which adopts the same criteria used for the Company's direct operations, with specific adaptations in the value chain context — nine priority suppliers were identified. • GRI 101-4

Priority suppliers and degrees of criticality for the biodiversity



Impacts and dependencies in the operations and in the value chain

In the context of the Company's activities, the interface with ecosystemic services occurs at various levels of dependency and impact, conditional on the characteristics of the operations and the territories in which they are located. • GRI 101-2

Operations:

Energy generation:

Dependencies: renewable energy sources (wind, sun, water, biomass); land use; maintenance of the hydrological cycle.

Negative impacts: river diversion; formation of a reservoir lake; alteration of the characteristics of the aquatic environment; brush clearance; habitat fragmentation; landscape change; noise; greenhouse gas (GHG) emissions.

Positive impacts: multiple (regulated) use of the reservoir; prevention of wildfires; waste recycling; conservation of target species of Brazilian fauna and flora; combating illegal hunting; environmental education; monitoring and control of invasive species and erosion processes; job and income generation; socioeconomic development; generation of renewable energy.

Energy transmission:

Dependencies: land use.

Negative impacts: brush clearance; habitat fragmentation; landscape change; greenhouse gas (GHG) emissions.

Positive impacts: prevention of wildfires; monitoring and conservation of native species; environmental education; monitoring and control of invasive species and erosion processes; job and income creation; socio - economic development; expansion of the transmission grid for distribution of renewable energy.

Value Chain:

Energy generation:

Dependencies: water availability and maintenance of the hydrological cycle; climate regulation; soil and sediment retention; waste remediation; air quality; mitigation of sensory impacts; noise attenuation.

Negative impacts: disturbances; emissions of greenhouse gases (GHGs) and other non - GHG gases; waste generation; land use and contamination; water consumption.

Energy transmission:

Dependencies: water availability and maintenance of the hydrological cycle; climate regulation; soil and sediment retention; waste remediation; air quality; mitigation of sensory impacts; noise attenuation.

Negative impacts: disturbances; emissions of greenhouse gases (GHGs) and other non - GHG gases; waste generation; land use and contamination; water consumption.



Conservation of species

Biodiversity conservation is also supported by the maintenance of seven forest nurseries at ENGIE Brasil Energia sites, located in seven Brazilian states. In total, they have a capacity to produce more than 300,000[6] native species of seedlings annually from three of the country's six biomes. The seedlings are intended for planting at both properties pertaining to the Company as well as those of third parties and also for donation to schools and communities. In regions where ENGIE Brasil Energia does not have its own nurseries, seedlings are obtained through local partners. Donations generally take place during educational activities and events held at schools or community spaces, as a way to raise public awareness as to the importance of environmental preservation. Planting contributes to the protection of head water springs and the restoration of preservation areas and Conservation Units located in regions in the vicinity of the Company's assets.

In 2025, ENGIE Brasil Energia promoted the donation (and planting) of 256,000 seedlings to local communities in different regions of the country. Since 2017, 3 million seedlings have been allocated to conservation initiatives developed in partnership with communities.

[6] The reduction in the number of seedlings produced, compared to 2024, occurred due to the closure of the Salto Osório (PR) Forest Nursery for strategic reasons. To ensure the continuity of environmental initiatives, the Company contracted the services of other nurseries in the region, ensuring the timely availability of seedlings of adequate quality.

Management of areas

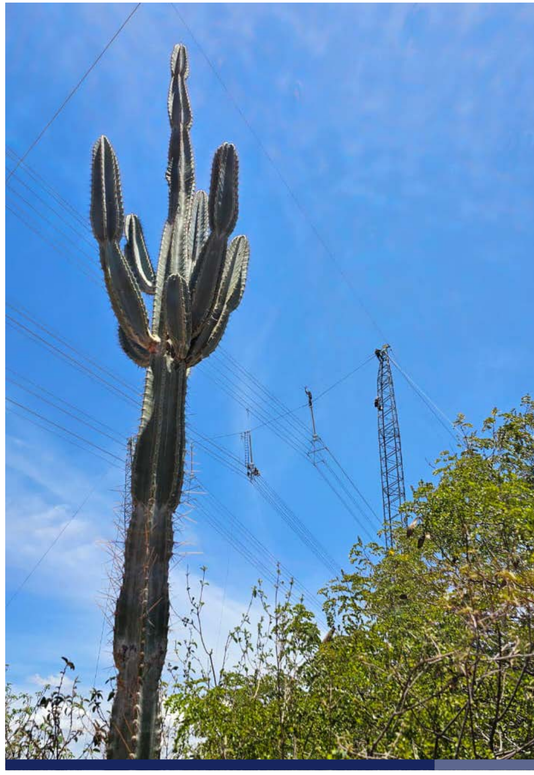
At the end of 2025, ENGIE Brasil Energia managed 287,000 hectares of land under its responsibility, including areas covered by concession contracts, company - owned land, land leased from third parties, and/or land subject to administrative easements, all of which were subject to monitoring and measures aimed at restoration and the regulation of land use and occupation. • GRI 101-2

Of this total, Permanent Preservation Areas, Legal Reserves, and other areas subject to mandatory conservation totaled approximately 45,000 hectares. • GRI 101-1

The Environmental Plan for the Conservation and Use of the Reservoir Margins (Pacueras) which governs the use of areas surrounding reservoirs, are developed in accordance with environmental legislation and through extensive discussion with the stakeholders involved, such as riverside communities, municipal governments, associations, and local landowners. Following public consultations and discussions in technical committees, the documents are approved by the licensing authority and serve as guidelines for inspection routines. Whenever necessary, the Plans are updated to ensure maximum compliance with current legislation and alignment with local realities. • GRI 2-25; 2-29

An example of this approach was the approval in 2025 of the revision of the Salto Santiago and Salto Osório hydropower plants' Pacueras in the state of Paraná. The process was led by ENGIE Brasil Energia in partnership with the Water and Land Institute (IAT), the Paraná state licensing authority, and included public consultations with surrounding communities, promoting broad transparency and social participation.

The Plans were approved by IAT Ordinances 485 of August 20, 2025, and 490 of August 22, 2025, and reinforce the Company's commitment to the responsible management of reservoirs and natural resources. These instruments ensure legal compliance and contribute to the conservation of the biodiversity, the maintenance of water quality, and the planning of land use in surrounding areas, promoting operational safety and the multiple uses of the reservoirs. As a result, bonds with local communities and the region's sustainable development are strengthened.



In addition, in 2025, ENGIE Brasil Energia reaffirmed its voluntary commitment to the enhancement of the natural heritage by signing Support Agreement 01/2025 with the Water and Land Institute.
With a contribution of R$ 4.3 million on the part of the Company, the initiative is part of the Investe Parques Paraná program and aims to support the development of structural technical and architectural projects for the Salto São Francisco da Esperança State Park, the purchase of boats, ATVs, and televisions, as well as infrastructural improvements at more than 35 Conservation Units in Paraná. This initiative will help strengthen enforcement, environmental conservation, and the promotion of socio -environmental education, in line with the Company's ESG principles and its mission to generate a positive impact in the regions where it operates. • GRI 101-2

In areas owned by third parties and managed by the Company — such as easement corridors for transmission lines and areas leased for the operation of wind and solar generation assets — minimum usage regulations are set forth in the respective instruments establishing the easements, in land use assignment agreements, and in the socio - environmental management plans. In addition to these, ENGIE Brasil Energia owns areas where environmental conservation and restoration activities are performed, such as the 358 hectares of the Jacob Private Natural Heritage Reserve (RPPN) in Nova Ponte (MG), adjacent to the Miranda Hydropower Plant reservoir. • GRI 101-2

In 2025, the RPPN played a central role in implementing a protocol developed by ICMBio for the rehabilitation of a group of rescued young giant anteaters and placed under intensive care.
The rehabilitation facility installed in the reserve, combined with the scientific data generated by the **TamanduAsas Project**, established the RPPN as a national benchmark for initiatives focused on the conservation and reintroduction of this emblematic species of the Brazilian *Cerrado* and *Caatinga*. • GRI 3-3

Another relevant area, comprising 750 hectares, is located in the Atlantic Rain Forest biome, in the municipality of Castro, in the state of Paraná, where restoration work is in progress as environmental compensation due to the implementation of the Gralha Azul Transmission System. Legally protected species such as Araucaria, Pink Cedar, Pau-marfim, Imbuia, and Cinnamon were planted, meeting the asset's reforestation requirements and contributing to the conservation of endangered species. Approximately 163,000 seedlings were planted (including both initial planting and replanting). • GRI 101-2

The management of the Company's areas and assets is supported by the ENGIE geoprocessing platform, developed by ENGIE Brasil Energia itself. The tool creates, stores, shares, and retrieves geospatial information from public sources and the internal database, enabling various applications such as spatial analysis, wildfire alerts, monitoring of environmental programs, and field inspections. Other benefits include the standardization of norms, procedures, and methods; cost optimization; streamlined monitoring; and the security and transparency of information.



Water resource management

The control and efficient use of water resources are strategic priorities for ENGIE Brasil Energia, as reflected in its Sustainable Management Policy. The protection of water and springs ensures not only the continuity of the Company's operations but also environmental balance, the preservation of flora and fauna, and the well-being of society as a whole. In 2025, **the Company's water management was recognized by receiving an A from CDP, the highest rating.** • GRI 2-23

Responsible water management is part of the ENGIE Group's Sustainable Objectives, which aim to reduce water consumption relative to energy produced, reaching the level of 0.1 m^3/MWh by 2030. To this end, the Company constantly seeks new ways to strengthen the conservation of water resources, ensuring both quality and availability, while also implementing initiatives to reduce consumption and the water footprint of its activities, as shown in the infographic below: • GRI 3-3

Initiatives for the reduction in the consumption and conservation of water

Conservation:

- Monitoring the quality of water
- Environmental Plan for the Conservation and Use of the Reservoir Margins (Pacueras)

Recovery:

- Headwater spring recovery

Reuse:

- Rainwater harvesting
- Capture of water percolation
- Effluent reutilization

Reduction:

- Efficiency devices

ENGIE Brasil Energia's strategy of generating 100% renewable energy contributes to reducing the ENGIE Group's intensity of water use by prioritizing sources that require less water in their production processes.

Water management initiatives are also being expanded to the supply chain, including identification of suppliers located in water-stressed areas and promoting training initiatives on the topic. These actions aim to engage partners in efforts to reduce their water footprint, supporting more sustainable practices throughout the entire value chain.

Selection of projects for water conservation and recovery in the Brazilian Northeast

In 2025, ENGIE Brasil Energia launched its first Call for Proposals on Water Use and Conservation, aimed at organizations developing projects for the protection, conservation, and restoration of water resources in the semi - arid region of the Brazilian Northeast. In total, five projects were selected from organizations already active in the region in the areas of erosion control, spring restoration, and water reuse. Approximately R$ 75,000 was allocated to these initiatives.

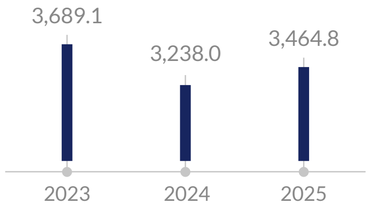
The InovaSolar 2025 Challenge was also launched, a public call for funding Research, Development, and Innovation (RD&I) projects under the ANEEL RD&I Program, focusing on operational efficiency and energy generation at solar farms in Brazil. The selected project (SolarBot) is advancing in the validation of an autonomous robot for dry cleaning of solar panels and reducing water consumption for panel maintenance.
See more on page 132. • GRI EU8

Throughout 2025, the total volume of water consumed was 1.6 billion cubic meters, representing a 5.1% decrease compared to the previous year. Based on the indicator and target established by the Group, freshwater consumption rate fell from 0.19 m^3/MWh in 2019 to 0.03 m^3/MWh in 2025 — an 82% reduction, driven by the sale or closure of thermal power operations in recent years, specifically the Jorge Lacerda Complex and the Pampa Sul, Lages, and Ibitiúva[7] plants. • GRI 3-3; 303-3; SASB IF-EU-140a.1

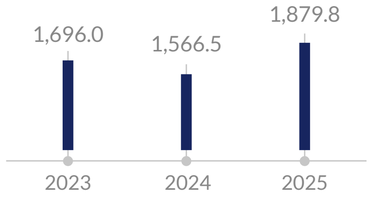
Company's greatest demand for water comes from the hydropower plants. However, it is worth noting that the entire volume of water used from this source is returned in full to the water bodies, in conditions equal to or better than at the time of withdrawal and therefore is not included in the indicator figures. • GRI 3-3; 303-1

In cases of water disposal/discharge resulting from the generation of effluents in operations and implementation activities, the characteristics of the water body and the limits established in current legislation are taken into account. Effluents receive appropriate treatment prior to final disposal and discharge. In 2025, in line with the growth in the volume abstracted, 1.9 thousand megaliters were discharged, corresponding to an increase of approximately 20% compared to 2024. • GRI 3-3; 303-2

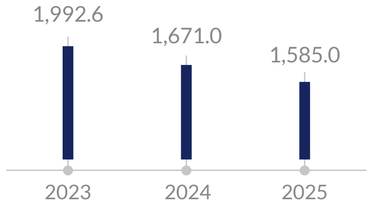
Water withdrawal (in ML)



Water consumption (in ML)



Water discharge (in ML)

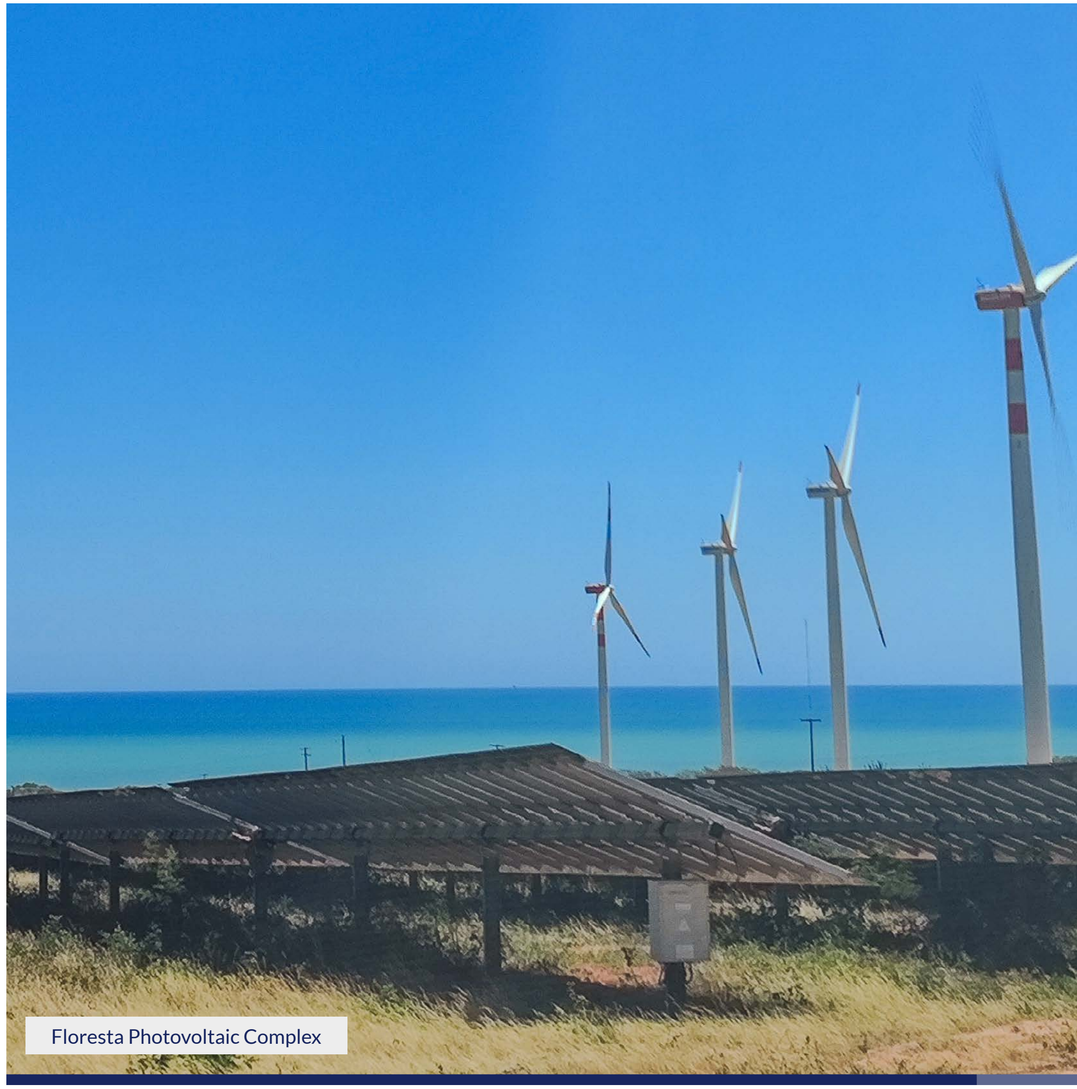


Water stress

• GRI 3-3; SASB IF-EU-140a.1

The assessment of the degree of vulnerability of ENGIE Brasil Energia's assets is based on the definitions of the Aqueduct Water Risk Atlas — an instrument developed by the World Resources Institute (WRI) and applied in 189 countries to analyze water stress, drought risks, and flood risks. Since 2024, ENGIE Brasil Energia has had no assets in areas of high - water stress according to the parameters adopted for classification.

Currently, the Floresta Photovoltaic Complex (RN) and the Sol do Futuro Photovoltaic Complex (CE) are located in areas classified as medium - to - high water stress, where water is used both for administrative purposes and for cleaning solar panels. The Company invests in initiatives to protect and conserve water resources in these regions, as well as in areas with a history of water rationing and territories where communities identify this issue as a priority.



Floresta Photovoltaic Complex

[7] The Ibitiúva Thermal Power Plant ceased to be part of ENGIE Brasil Energia's assets in October 2025.

Risks and mitigating actions

Among the main risks related to water management[8] , considering all of the Company's assets, the following are of primary importance: • GRI 3-3; 303-2; SASB IF-EU-140a.3

Risk of emergency oil spills at power plants, particularly hydropower plants, with the potential to contaminate water.

- **Mitigation strategies and practices:** monitoring surface water quality and use of an Environmental Management System certified to NBR ISO 14001, which includes preventive maintenance procedures, operational tests, and inspections; fire suppression systems; containment basins; oil-water separator systems; and, in the event of an accident, implementation of the Emergency Response Plan.

Discharge of effluents that do not meet the standards established by current legislation.

- **Mitigation strategies and practices:** monitoring of effluents and quality of surface water.

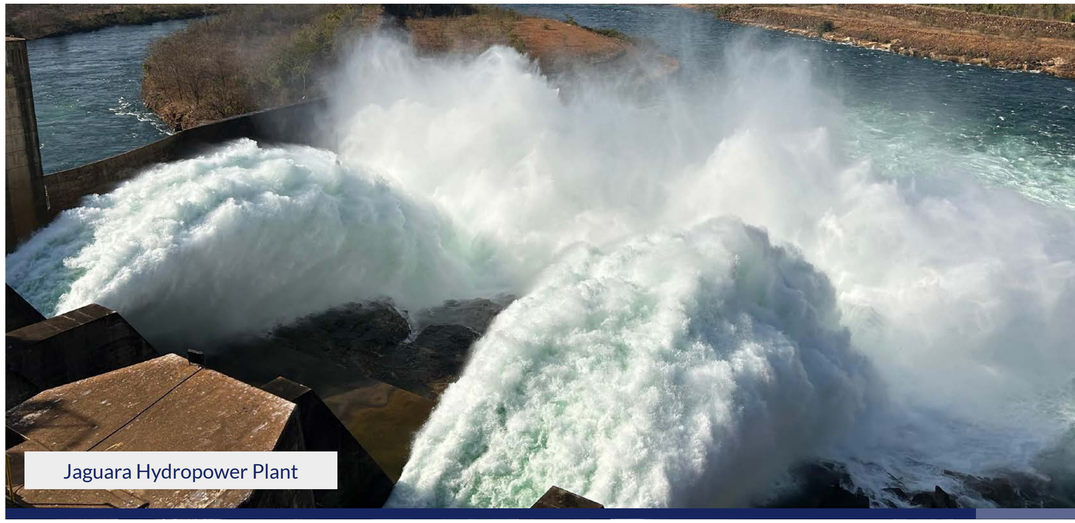
Risk of water pollution in hydropower plant reservoirs due to illegal use and occupation of reservoir banks.

- **Mitigation strategies and practices:** deployment of environmental and asset surveillance teams in the reservoirs and their surroundings; implementation of the Environmental Plan for the Conservation and Use of the Reservoir Margins (Pacueras); periodic monitoring of surface water quality.

Water use in areas of water stress.

- **Mitigation strategies and practices:** optimizing water consumption; exploring innovative solutions for cleaning photovoltaic panels; promoting water conservation practices in the regions where we operate. Currently, the Company does not use water in areas of high - water stress, only in areas of medium-high water stress.

[8] As in the past five fiscal years, the Company has not been subject to significant monetary penalties, defined as exceeding US$10,000, in the light of water-related incidents.



Jaguara Hydropower Plant

Management of water in the value chain

Water use in operations and throughout the value chain is part of the set of direct impacts on the natural environment resulting from the operations and activities of the Company and its suppliers, including atmospheric emissions, alteration of habitat, resource extraction, and waste generation. These impacts are identified and classified using the ENCORE tool, which provides guidance for mitigating environmental risks and supports the guidelines of the TNFD[9] framework and the ENGIE Group.

Among the direct impacts mapped in the value chain are emissions of toxic pollutants into water and soil, as well as the volume of water used in operations. Most supplier sectors fall into the medium and high impact category, with the exception of cement and steel, which are classified as having a very high impact in terms of toxic pollutant emissions.

[9] The TNFD (Taskforce on Nature-related Financial Disclosures) is a framework for managing and disclosing risks, impacts, and opportunities related to nature and biodiversity.

Quality control in reservoirs

ENGIE Brasil Energia continuously monitors the quality of surface water[10] in the reservoirs it manages to ensure compliance with quality standards that exceed the parameters required by water conservation legislation. In 2025, the water quality of the reservoirs was generally classified as “excellent” or “good,” according to the methodology established by the São Paulo State Environmental Company (Cetesb) for the Water Quality Index (IQA). This assessment is conducted with the support of specialized and independent companies, which lends greater reliability to the data collected. • GRI 3-3; 303-2

In artificial reservoirs, water quality monitoring and oversight of water use consider conditions at potential siltation points, with appropriate intervention if necessary. Specific points that could trigger erosion processes are also monitored, as well as potential sedimentation processes resulting from the movement of solids in water bodies, preventing impacts that could compromise the operation, ecological balance, and safety of the structures.

Hydrographic Basin Committees

Committed to the conservation of water resources, ENGIE Brasil Energia participates in the River Basin Committees for the Rio Grande, Iguaçu, Uruguay, and Tocantins rivers, as well as in the State Water Resources Councils of Santa Catarina and Paraná.

These bodies promote participative water resource management and establish public policies to ensure the quality and preservation of water bodies. Through its representatives, the Company actively contributes to the development of public policies and encourages continuous improvement in the management of the multiple uses of the reservoirs under its concession. • GRI 2-28

Protection of headwater springs

In addition to monitoring and managing water risks, ENGIE Brasil Energia performs activities focused on the protection and restoration of headwater springs, which are essential both for ensuring the availability of water in the region and for preserving its quality. Implemented voluntarily since 2010, the Protection of Headwater Springs Program operates on two main fronts:

- **Community mobilization and environmental education:** residents of the areas where the Company operates and who live near the headwater springs are involved in conservation and protection efforts, through raising awareness initiatives and explanations as to the importance of these areas. Activities are planned according to the profile and reality of each community, strengthening the bond with residents and encouraging shared care.

- **Analyses and action plans:** water sources near the Company’s facilities are monitored and undergo analyses for contamination, water quality, and air quality. Based on the results, the resources and infrastructure necessary for protecting the headwater springs are defined together with the chosen areas for reforestation where the springs are located.

In the past 15 years, ENGIE Brasil Energia has contributed to the preservation of more than 2.6 thousand headwater springs within the scope of the Program.

In addition to ensuring the availability of water for the Company’s operations, the program directly contributes to improving the quality of water consumed by the population. As such, executed activities are aligned with the UN Sustainable Development Goals, particularly SDG6 — Ensuring access to water an sanitation for all. In regions with a history of water scarcity, the benefits are felt even more keenly.

Financial compensation for the use of the water bodies

Each month, ENGIE Brasil Energia pays the Financial Compensation Fees for the Use of Water Resources (CFURH) in accordance with Resolution 67/2001. These royalties are transferred by hydropower plants to municipalities, states, and the federal government for the use of water in electricity generation. This is a form of compensation for the use of public assets.

The payments, broken down by municipality, state, or plant, can be viewed **at this link.**

[1] ENGIE Brasil Energia monitors the quality of surface and groundwater, depending on the location and needs of each asset. • GRI 3-3; 303-2

Climate Journey

Governance and climatic strategy

ENGIE Brasil Energia's climate strategy provides a basic framework for the Company's business positioning and decision-making in the short -, medium -, and long -term. The transition to a low - carbon economy is treated as a key driver of competitiveness, risk management, and sustainable value creation. For this reason, environmental issues — especially those related to climate — are fully integrated into the organization's strategic and financial planning.

The Company's capital allocation model systematically considers operating expenses (OPEX) and capital expenditures (CAPEX) aligned with the guidelines of the European Taxonomy and the Brazilian Sustainable Taxonomy (Decree 12,705/2025), which establish the prioritization of activities compatible with the sustainable transition. Similarly, ENGIE Brasil Energia structures its disclosure of financial and sustainability information in accordance with International Financial Reporting Standards (IFRS), reinforcing transparency and consistency in communication with investors and other stakeholders.

The implementation of the climate strategy is also reflected in portfolio decisions. The Company has prioritized investments in renewable solutions and assets, while simultaneously reducing its exposure to fossil fuel-fired thermal power plants. This evolution highlights the integration between sustainability and strategic direction, directly contributing to the decarbonization of operations, the reduction of climate risks, and the strengthening of future competitiveness.

To consolidate and operationalize its strategy, ENGIE Brasil Energia has developed its own climate governance platform — the **Climate Journey**. The program integrates risk management, metrics, and targets, and guides structural projects for decarbonization and adaptation across three pillars as shown in the table on the righ: • GRI 3-3

Pillars of the Climate Journey

Management

Integrates climatic governance, analysis of risks and opportunities and the incorporation of climatic action in the decision-making processes.

Mitigation

Contemplates actions for reducing GHG emissions including the decarbonization of the operations, expansion of renewable generation, engagement of the value chain, actions for reducing GHG emissions, including decarbonization of the operations, expansion of renewable generation, engagement of the value chain and promotion of energy efficiency.

Adaptation

Establishes measures for strengthening the resilience of the assets and the territories where the Company operates in the face of the impacts of climate change such as extreme weather events and droughts.

Based on a comprehensive assessment of direct and indirect emissions, ENGIE Brasil Energia established targets for reducing the intensity of GHG emissions in **30% by 2025** to **56% by 2030**, using 2021 as the baseline year. Several decarbonization projects have been implemented — such as replacing fossil fuels with renewable sources and engaging strategic suppliers to adopt science-based targets. By 2025, the interim target was achieved, as verified by an independent assessment confirming a reduction of more than 30% in emissions compared to the base year. • GRI 3-3

Considering the progress of the strategy and the Company's global ambition, the 2030 target is currently under review with the aim of raising commitment levels. On the adaptation front, the Company has finalized Climate Adaptation Plans for all its assets, with the goal of strengthening operational and territorial resilience in the face of environmental changes and risk events. • GRI 3-3

A reference guide to the TCFD (TaskForce on Climate-Related Financial Disclosures) Guidelines is available on page 190.

Climate Journey – Metrics and targets

• GRI 3-3; SASB IF-EU-110a.3

	Targets	Progress in meeting the Target in 2025	Progress	Commitment
Management	• Engage 100% of the top Scope 3 offending suppliers[11] to set science-based targets out to 2030. • Conduct two annual training sessions (for employees and/or the Executive Board and Board of Directors) on climate change.	• In 2025, the Supplier Decarbonization Program focused on 52 strategic suppliers, which accounted for more than 90% of supply chain emissions in the previous year. Training sessions on climate change were conducted, and a platform was made available for developing emissions inventories and decarbonization scenarios, supporting suppliers in setting ambitious climate goals. • Training sessions provided for the Board of Directors: Climate Adaptation, S1 and Disclosures + COP30. • Training given to the employees: Climate Wall and Biodiversity Wall.	In progress	• Monitor and record GHG emissions across the entire value chain through a third - party audited and certified GHG inventory, and disclose this information to the public. • Offer customers products that help reduce their carbon footprint. • Encourage R&D and innovation projects aimed at energy efficiency, climate mitigation, and adaptation. • Select and evaluate suppliers based on sustainability criteria. • Contribute to the energy transition by adhering to the principles of a just energy transition.
Mitigation	• Reduce emissions intensity of GHG (scope 1,2 and 3) 30% by the end of 2025 to 56% by 2030[12]. • Expand generation of renewable energy in 3.8GW by 2030.	• Target achieved with an 86% reduction by 2025, both in terms of operational control and equity share approaches. • The 2030 target was under review at the end of the period, with a view to setting more ambitious goals. • Expansion of 2.18 GW in total renewable energy generation in 2025.	In progress	• Seek solutions for CO_2 absorption, capture, and removal. • Maintain carbon stocks by preserving natural areas under the Company's possession, ownership, and concession.
Adaptation	• To have 100% of the assets[13] covered by climatic adaptation plans by 2030.	• Target achieved. (All assets have adaptation plans.) In 2025, the Company conducted a more in-depth analysis of climate risks associated with its operations. A total of 200 extreme weather events were identified. In addition, 100% of material risks were financially assessed.	Target achieved	• Continuously manage climate-related risks and opportunities by preparing assets to adjust to climate change, assessing vulnerability, and developing adaptation plans. • Develop nature-based solutions that support climate mitigation and biodiversity conservation. • Support solutions that have a positive impact on the climate in communities.

[11] The top emitting suppliers account for 70% of Scope 3 emissions (Categories 1 and 2).
[12] Targets considering the baseline year of 2021 without coal-fired thermal power plants in the calculation base, in that year still part of the portfolio.
[13] New assets will be eligible 2 years after entry into operation/acquisition.

For detailed information on ENGIE Brasil Energia's climate mitigation and adaptation agenda, visit the **Climate and Nature Notebook.**

Summary of climate strategy

The infographic shows the short, medium, and long-term emission reduction targets, as well as the key milestones in the Climate Journey. • GRI 3-3; SASB IF-EU-110a.3



SCOPE 1 SCOPE 2 SCOPE 3

Absolute emissions ($MtCO_2e$) and intensity emissions ($MtCO_2e/MWh$) cover scopes 1, 2 and 3, with scope 2 considered under the "Purchase Choise" approach of the GHG Protocol. It is important to note that the values from 2015 to 2023 include the operations of the coal-fired power plants.

Actions

Scope 1

- Significant reduction in emissions due to the exit of fossil fuel-powered plants[1].
- Gradual replacement of gasoline with ethanol in the light vehicle fleet of assets and the headquarters.
- Implementation of electric vehicles in the fleet (pilot).
- Assessment of replacing diesel generators with ethanol generators.
- Assessment of replacing combustion - powered brush cutters with battery - operated models.
- Use of refrigerant gases with a lower global warming potential (GWP) in air conditioning equipment and assessment of the reduction in consumption and fugitive emissions.
- Assessment of equipment that eliminates the use of SF_6 gas, or uses gases with a lower GWP.
- Assessment of carbon removal projects in forested areas.
- Assessment of methane capture in the hydropower reservoir storage.
- Adoption of practices that reduce the need for brush clearance during the construction of transmission lines, such as cable deployment by drones.

Scope 2

- Consumption of 100% renewable energy since 2023 through the acquisition of I-RECs, eliminating Scope 2 emissions.
- Assessment of energy efficiency at the headquarters, leading to a reduction in electricity consumption.

Scope 3

- Screening of Scope 3 emissions aimed at ensuring that all applicable emission categories are accounted for.
- Assessment of ESG practices of all suppliers and promotion of training, capacity-building, and the distribution of informational materials on climate change.
- Supplier Decarbonization Program, aimed at supporting suppliers responsible for more than 90% of ENGIE Brasil Energia's supply chain emissions in the development of GHG inventories and setting science - aligned targets .
- Gradual increase in the accuracy of supplier emissions due to the combination of the GHG Protocol methodology called Supplier-Specific (data from suppliers) with the Spend-Based Data methodology, and the replacement of the Quantis emission factors database with the US EPA database.

[1] Thermoelectric plants: Alegrete (fuel oil) in 2014, Charqueadas (coal) in 2016, William Arjona (gas) in 2019, Jorge Lacerda (coal) in 2021, and Pampa Sul (coal) in 2023.

Carbon market

Throughout 2025, ENGIE Brasil Energia continued to monitor and contribute to discussions on the regulation of the carbon market in Brazil, Law 15,042/2024 having been sanctioned in December 2024 establishing the Brazilian Greenhouse Gas Emissions Trading System (SBCE) and laying the groundwork for a regulated domestic carbon market.

ENGIE actively monitors executive discussions, as well as the development of regulations and other developments related to the Brazilian Emissions Reduction Market to assess potential impacts and opportunities for the business. As of the end of 2025, the Company did not offset its emissions through the retirement of carbon credits, its strategy remaining focused on the mitigation of GHG emissions, through decarbonizing operations, expanding renewable energy generation, improving energy efficiency, and engaging the value chain.



Serra do Assuruá Wind Complex

Mitigation actions

The Company maintains action plans aimed at reducing Greenhouse Gas (GHG) emissions, complementary to Climate Adaptation Plans, focusing on the decarbonization of operations — including the value chain — and the promotion of energy efficiency. Key initiatives include:

- the gradual replacement of the fleet, with prioritization of vehicles powered by ethanol or electricity;
- the replacement of refrigerants with lower global warming potential (GWP) in air conditioning systems and insulating gases, such as SF6, used in substations;
- the consumption of 100% renewable energy through the acquisition of renewable energy certificates; and
- decarbonizing the supply chain through a program that assists suppliers in measuring their emissions, designing reduction plans, and adopting science - aligned decarbonization commitments. • GRI 3-3

In the field of energy efficiency, in 2025 the Company conducted a technical assessment of improvement opportunities at its administrative headquarters, through the hiring of a specialized firm. At the end of the period, the identified recommendations were under analysis, and a decision regarding their implementation was scheduled for 2026.

In 2025, a contract was signed for the development of a pilot project focused on air conditioning equipment for a hydroelectric asset, with execution planned for the following year. The initiative involves hiring specialized consultants to diagnose existing equipment and evaluate alternatives that contribute to reducing fugitive emissions and/or replacing refrigerant gases with options that have a lower global warming potential.

Aware of the importance of addressing the entire value chain in the transition to a low-carbon economy, ENGIE Brasil Energia seeks to systematically improve the actions developed in the Supplier Decarbonization Program and the mitigation metrics of the Climate Journey.

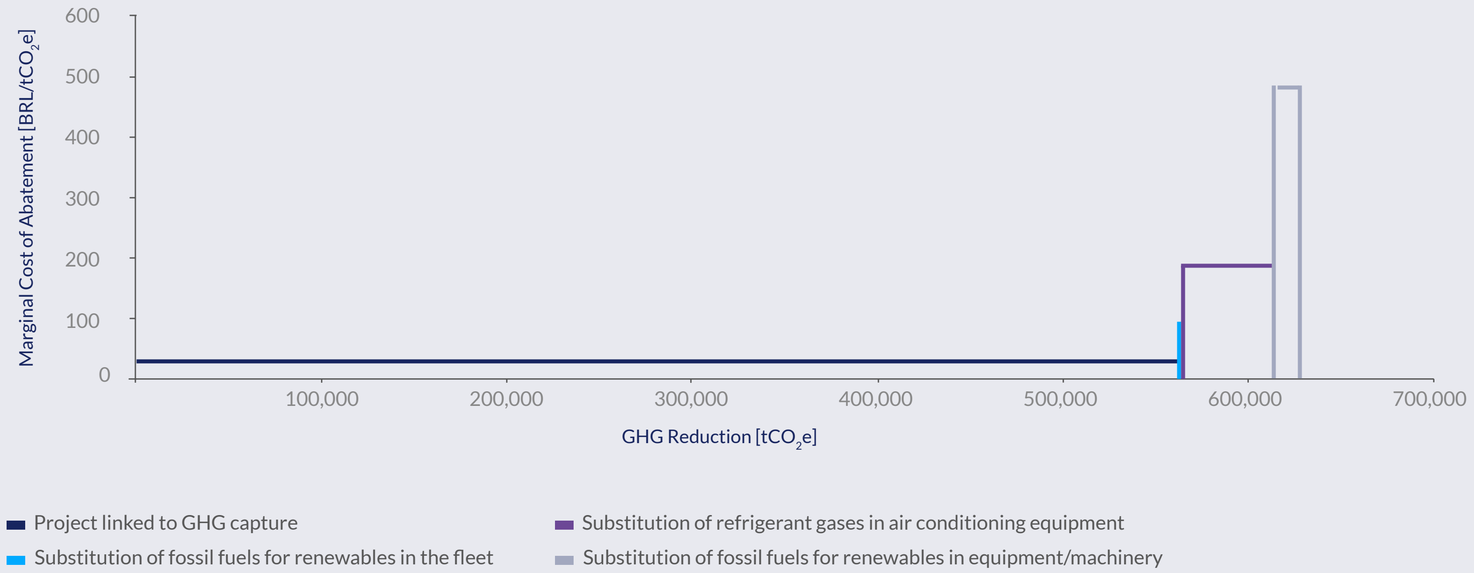
Since 2023, all electric energy consumed by the Company has been, derived from renewable energy sources, enabling it to totally eliminate Scope 2 indirect emissions.

Aligned to the ENGIE Group's global targets for reaching carbon neutrality by 2045, ENGIE Brasil Energia has established intermediate targets for 2025 and 2030[14] . In 2025, the Company registered a reduction of 77% in the total emissions of GHG in 2025 in relation to 2021, the baseline year for the targets.

ENGIE Brasil Energia incorporates an internal carbon price into its investment decision-making processes, using the Marginal Abatement Cost Curve (MACC) as a reference. This tool enables a comparative assessment of the cost-effectiveness of decarbonization initiatives in terms of GHG emission reductions, supporting economic analysis, project selection, and prioritization of projects aligned with the Company's climate strategy.

Each project is assessed based on its potential for reducing emissions (tCO_2e), on its Net Present Value (NPV) and on the marginal abatement cost (R/tCO_2e$). Emissions reductions were estimated out to 2050, covering Scopes 1, 2 and 3. The Marginal Abatement Cost Curve (MACC) ranks mitigation measures according to the cost per ton of CO_2 equivalent avoided and total emissions reduction potential.

MACC Curve – ENGIE Brasil Energia (R/tCO_2e$)



The Company also ensures that investment decisions regarding new assets are aligned with the Group's climate commitments by adhering to carbon budgets and conducting related analyses, including carbon pricing. For example, the costs required to offset residual emissions are estimated with a view to achieving the NetZero target.

In addition to reducing its direct and indirect emissions, as recorded in its emissions inventory, ENGIE Brasil Energia also contributes to climate mitigation in other sectors by providing energy generated from renewable sources. Through the purchase of I - RECs and ENGIE - RECs, companies can verify the renewable origin of the electricity they consume and offset their Scope 2 emissions. Additionally, the Company sells carbon credits, which can be used by its customers as part of their emissions offset strategies. The volume of these solutions traded in 2025 is available on **page 102**.

[14] The interim mitigation targets are in line with the Science Based Targets initiative (SBTi).

Adaptation actions

In recent years, ENGIE Brasil Energia has been refining its **Climate Change Adaptation Plans**, focusing on developing strategies to enhance the resilience of its assets and that of the regions where it operates, taking into account various climate projections and possible scenarios[15] and temporal horizons. • GRI 3-3

EVOLUTION OF THE ADAPTATION AGENDA

2023

Initial mapping of the risks.

2024

Financial valorization for four reference assets, relative to each type of business.

- Calculation of the percentage of assets vulnerable to physical risks related to climate.
- Preparation of an Adaptation Plan for all the assets.[16]

2025

Revision of the risks and opportunities.
Financial valuation of all assets.
Review of the Adaptation Plans for all assets.

In 2025, the Company conducted a more in-depth analysis of climate-related risks associated with climate change, including studies on the types of threats and events that could affect its operations, such as heat waves, floods, wildfires, water stress, landslides, and extreme winds. Further details on physical risks can be found in the Climate and Nature Notebook. • GRI 201-2

In relation to the risks of transition, the following risks to the businesses were identified:

- **loss of market:** an increase in competition in the renewables sector with lower cost technologies and/or greater operational capacity;
- **increase of implementation costs:** increase in the price of critical components associated with renewable energy due to high demand;
- **increase in operational costs:** increase in costs associated with insurance coverage or limitations on insurance coverage;
- **absence of qualified labor:** circumstantial shortage of specialized manpower for the implementation and operation of the assets.

The analysis identified opportunities related to adaptation processes, such as the adoption of new practices and technologies to improve resource efficiency in operations, increased demand from open-market customers associated with renewable energy generation, and technological developments allowing for the implementation of the Decarbonization Plan at a lower cost.

As part of this process, ENGIE Brasil Energia refined its financial analyses of the impacts of potential climate events and risks deemed critical to the assets representative of each business segment, with consolidated disclosure in the Climate and Nature Notebook . These analyses provide the groundwork necessary for the planning of investments and required operational costs to strengthen the resilience of assets in the face of climate change, contributing to appropriate budget planning throughout the entire concession period for each asset. • GRI 201-2

The Company has been developing specific climate resilience indicators to compare the level of resilience among individual assets. These indicators are currently under review, and additional information is available in the Climate and Nature Notebook.

[15] The following climate scenarios were considered for the transition risk analysis: Announced Pledged Scenario (APS), Net Zero Emissions by 2050 (NZE), and Nationally Determined Contributions (NDCs). For physical risks, the following were considered: SSP2-4.5 (formerly RCP 4.5), SSP4-7.0 (formerly RCP 7.0), and SSP5-8.5 (formerly RCP 8.5).

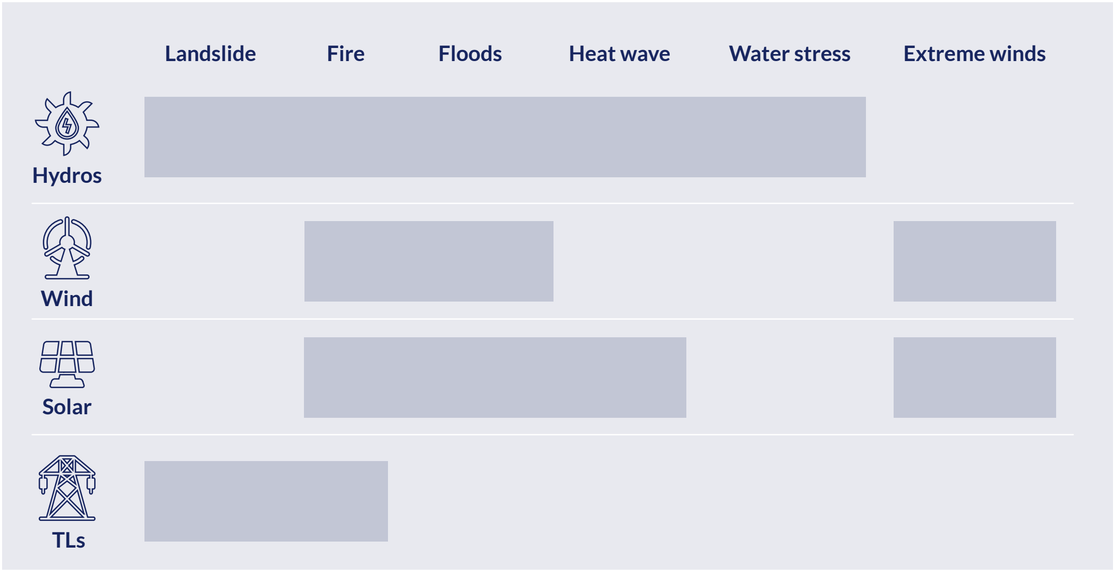
[16] Detailed information can be found in the **Climate and Nature Notebook**

[17] ENGIE Brasil Energia. Climate and Nature Notebook. 2024, p. 37.

In parallel with internal risk studies, the Company has identified suppliers exposed to critical climate risks (flooding, landslides, and water stress), as well as risks related to nature (location in protected areas, wetlands, and regions with endangered species). In 2026, the Company plans to conduct more in - depth analyses of its business partners regarding the risks identified.

All these actions are part of the Company's climate strategy and contribute to strengthening the resilience of its assets and operations in the face of environmental conditions resulting from the rise in global average temperatures.

Mapping of physical climate risks – 2025*



For more detailed information, please see the **Climate and Nature Notebook (page 37).**

* The infographic presents the results of the SSP2-4.5 scenario; however, the other IPCC scenarios were also mapped in an analysis that covered all operational assets located across Brazil's various regions taking into account the end of each asset's useful life, out to a time horizon of 2060.

International recognition

In 2025, ENGIE Brasil Energia was rated with the highest score in the CDP (Carbon Disclosure Project) international ranking, receiving an "A" rating in the Climate and Water categories. The assessment considers criteria such as the quality and depth of the information disclosed, risk management, materiality, climate, and water targets, as well as evidence of best practices implemented by the Company.

In the previous cycle, the Company received an "A-" rating in the Climate Change module and an "A" rating in the Water Security module — reported for the first time — these securing ENGIE Brasil Energia's place on the CDP "A List."

In 2025, the Company also received an "A" rating in the Supplier Engagement Rating (SER) category[18], which assesses performance in governance, targets, Scope 3 emissions, and value chain engagement in addressing climate change.

This performance positions ENGIE Brasil Energia among the global leaders in environmental transparency and reinforces its ongoing commitment to addressing climate change, the responsible management of water resources, and advancing the energy transition toward a carbon-neutral economy.

Participation in strategic forums

ENGIE Brasil Energia participates actively in strategic events and forums focused on addressing climate change and accelerating the transition to a low-carbon economy. During COP30, held in Belém, the Supplier Decarbonization Program was selected to join the global Business Action Bank platform, an initiative of the World Business Council for Sustainable Development (WBCSD), in recognition of the Company's best practices in engaging the value chain in emissions reduction (**see more on page 76**).

In addition to its participation in COP30, the Company engages technically and institutionally in debates on regulated and voluntary carbon markets through participation in many working parties, among them, the Brazilian Wind Energy Association (ABEEÓLICA) and the Brazilian Business Council for Sustainable Development (CEBDS) — the institution representing the World Business Council for Sustainable Development (WBCSD) in Brazil. This engagement contributes to positioning the electricity sector in dialog with the government and international organizations, strengthening ENGIE Brasil Energia's ability to influence relevant climate agendas and ensure alignment with its climate strategy, climate trends, and best market practices.

[18] In 2024, SER (Supplier Engagement Rating) became SEA (Supplier Engagement Assessment).

Energy management

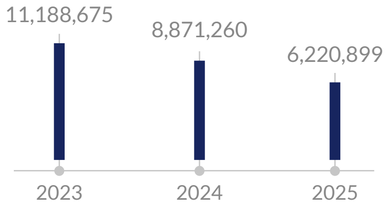
All electricity consumed at ENGIE Brasil Energia's facilities comes from renewable sources, which makes a significant contribution to reducing the consumption of non - renewable energy sources. The energy consumption occurs mainly in biomass power plants for electricity generation.

One of the ENGIE Group's non-financial objectives is to increase the share of renewable sources in the overall energy production capacity mix, reaching a level between 58% and 66% by 2030, compared to the 28% recorded in 2019. In line with global goals, and in alignment with its targets for expanding installed capacity, ENGIE Brasil Energia has adopted various measures to promote a reduction in energy consumption and expand the use of renewable sources.

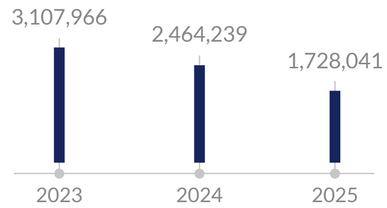
Notable actions include conducting technical audits to analyze performance, setting energy - saving targets, monitoring progress in reducing consumption, adopting, and prioritizing clean energy, as well as investing in research, training, and innovation focused on energy efficiency and related solutions.

Following the trend of reduced energy consumption in recent years, in 2025 the total volume of energy used by the Company was 6.2 million GJ — 1.7 million MWh — a 30% reduction compared to 2024. Consumption data for 2025 are presented in the following charts: • GRI 302-1; 302-3

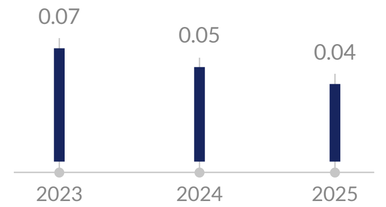
Total energy consumption (in GJ)



Total energy consumption (in MWh)



Energy intensity (in GJ)



Management of greenhouse gas (GHG) emissions

Since 2010, ENGIE Brasil Energia has strictly monitored its greenhouse gas (GHG) emissions, conducting in - depth analyses of the carbon intensity involved in its operations and throughout its value chain. As a result, the Company has adopted a series of programs, measures, and business decisions aimed at reducing emissions and reflecting its commitment to decarbonization and the transition to a carbon-neutral society.

Among the systems adopted is the **Corporate Greenhouse Gas (GHG) Emissions Inventory**, based on the accounting, quantification, and reporting principles and guidelines of the Brazilian GHG Protocol Program (PBGHGP) and the Intergovernmental Panel on Climate Change (IPCC). The report adopts specifications from the ISO 14064:2022 standard — Greenhouse Gas Management System — and is audited by an independent third party. The inventory also consolidates data from the two approaches used by the Program: operational control and equity share.

The inventory covers all the Company's operating units and includes all greenhouse gases associated with their respective sources of emissions[19], without exception. Worthy of note is that the collection of GHG emissions data has been automated, permitting the management and monitoring the Company's emissions monthly with annual consolidation. The data is also reviewed quarterly by the Executive Board and comprises ENGIE Brasil Energia's indicator panel.

In 2025, the Company awarded the Brazilian GHG Protocol Program's Gold Seal, awarded by FGV EAESP, for its 2024 greenhouse gas (GHG) emissions inventory. The award recognizes the Company's commitment to transparency, technical rigor, and responsible climate management in line with best science-based targets and industry practices. Additionally, ENGIE received the highest score in the Paraná Climate Seal for three of its assets — the Salto Santiago and Salto Osório hydropower plants and the Gralha Azul transmission substation —highlighting ESG practices and efforts to combat climate change in the state of Paraná.

[19] There are no PFC and NH_3 gas emissions from the Company's operations.

Emissions calculation

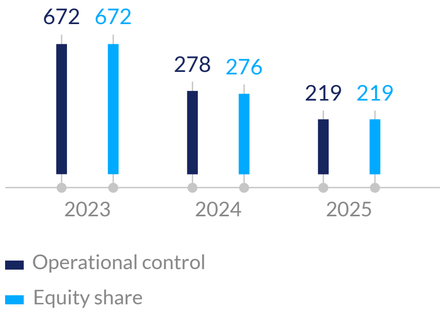
ENGIE Brasil Energia's total GHG emissions are calculated and classified into Scope 1 (direct emissions), Scope 2 (indirect emissions from purchased energy and system losses), and Scope 3 (other indirect emissions), using 2021 as baseline year, when the Jorge Lacerda Thermal Power Complex was sold.

The divestments of thermal power plants from the asset portfolio in recent years as well as the inclusion of other emission categories in Scope 3 were taken into account in the recalculations of emissions as from 2023 and presented in full in the Inventory. Additionally, the new sources incorporated into Scope 3 as from 2023 were included in the recalculation of emissions for this scope for the years 2021 and 2022, thereby standardizing the data and results for that period.

In total, in 2025, the Company emitted 236,245.97 tCO_2e under the operational control approach and 236,614.35 tCO_2e under the equity share approach.

When considering the purchase-based approach (zero Scope 2), emissions totaled 218,604.60 tCO_2e under operational control and 218,955.65 tCO_2e under equity share approaches — representing an approximate 20% reduction compared to the previous year under both approaches. The decrease was primarily due to a reduction in the volume of capital goods and services purchased compared to the previous year. This decrease resulted in lower reported emissions in Scope 3 categories 1 (purchased goods and services) and 2 (Capital goods). • GRI 305-1; 305-2; 305-3

Total emissions – purchase-based approach (thousands of tCO_2e)



Direct emissions (Scope 1)

The Company's direct emissions in 2025 totaled 13,108.80 tCO_2e under the operational control approach and 13,048.51 tCO_2e under the equity share approach — a reduction of approximately 20% compared to the previous year. The decrease was primarily due to the termination of the operating contract for the Ibitiuva Energética Thermal Power Plant, a cogeneration plant using sugarcane biomass, which occurred in the third quarter of 2025. • GRI 305-1; SASB IF-EU-110a.1

Direct emissions (Scope 1) – thousands of tCO_2e



Indirect emissions (Scope 2)

The use of the purchased-based approach for accounting for indirect emissions began in 2025, with Scope 2 emissions fully offset through the use of certificates of origin (I-RECs). These certificates attest that 100% of the Company's energy consumption came from renewable sources during the period, representing a significant step forward in meeting the goals of the Climate Journey and reducing carbon intensity. • GRI 305-2

Scope 2 emissions reflect the network's electric energy consumption by the assets plus transmission losses, which, in 2025, amounted to 0.9% on a consolidated basis — with 0.7% attributable to the Gralha Azul System, 1.3% to the Novo Estado System, and 2.0% to the Graúna System (corresponding to 45%, 41%, and 8% of the scope, respectively). The Gavião Real System reported no losses.

Scope 2 emissions based on location are to be found in the Emissions Inventory.

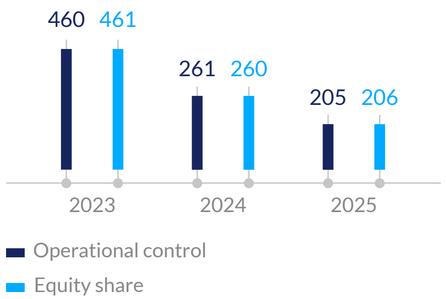
Click here to access the complete 2025 Greenhouse Gas Emissions Inventory.

Emissions from other sources (Scope 3)

By the end of 2025, Scope 3 emissions were maintained as ENGIE Brasil Energia's primary focus, accounting for approximately 80% of its GHG emissions. During the period, emissions totaled 205,495.80 tCO_2e under the operational control approach and 205,907.14 tCO_2e under the equity share approach — a reduction of approximately 21% compared to the previous year. • GRI 305-3

This variation is explained by the reduction in the volume of capital goods and services purchased compared to the previous year, thereby reducing emissions associated with Categories 1 (Purchased goods and services) and 2 (Capital goods) of Scope 3.

Emissions from other sources (Scope 3) – thousands of tCO_2e



Of the 15 Scope 3 categories, nine apply to ENGIE Brasil Energia's operations and make up the entire inventory. Among these, the categories of **Purchased Goods and Services** and **Capital Goods** have the greatest weighting, corresponding to emissions from suppliers of products, equipment, and services. In 2025, emissions from these two categories were approximately four times lower than in 2024, reflecting both a reduction in the volume of purchases and adoption of more accurate calculation methodology. For the second consecutive year, the Company incorporated primary data collected directly from suppliers — such as carbon footprint information or greenhouse gas (GHG) inventories — into its calculations, contributing to greater accuracy in the results.

In 2025, approximately 20% of supplier emissions were associated with the "supplier-specific method" (primary data) and 80% with the "Spend-based Method," marking an improvement over previous years when data collection relied entirely on the latter method. Further details on this are available in the Company's Emissions Inventory, accessible via **this link.**

Intensity of emissions

In 2025, the emissions per generation indicator — the amount of carbon dioxide equivalent emitted to generate 1 MWh — reached 0.007 tCO_2e/MWh under the operational control approach and 0.006 tCO_2e/MWh under the equity share approach, representing a reduction of 22% and 14%, respectively, compared to 2024 – considering the Company's Scopes 1, 2, and 3 (purchasing choices). Emissions from the SIN (National Interconnected System) in 2025 were 0.0461 tCO_2e/MWh, which considers only Scope 1 of the System. • GRI 305-4

The following table presents alternative metrics for measuring emissions intensity:

Intensity metric	2025		2024		2023	
	Operational control	Equity share	Operational control	Equity share	Operational control	Equity share
tCO_2e/MWh – Scope 1, 2 and 3	0.007	0.006	0.009	0.007	0.017	0.013
tCO_2e/MWh – Scope 1, 2 and 3	6.999	5.828	9.100	6.832	16.742	13.096
tCO_2e/MWh – Only Scope 1	0.0004	0.0003	0.0006	0.0004	0.0007	0.0005
tCO_2e/GWh – Only Scope 1	0.420	0.347	0.567	0.399	0.727	0.536

Supplier decarbonization program

Managing Scope 3 emissions presents a number of challenges, as it involves indirect emissions from the value chain — such as material purchases, transportation, and the contracting of services — activities carried out by third parties over which the Company has no direct management or control.

With the goal of advancing this agenda, ENGIE Brasil Energia incorporated specific commitments and goals for this audience as part of the Climate Journey, ENGIE Brasil Energia launched the **Supplier Decarbonization Program,** in 2024, with the aim of encouraging and supporting its business partners in their own decarbonization journeys. • GRI 3-3; 308-2

Throughout 2025, the Supplier Decarbonization Program initiative continued through webinars and training sessions focused on engaging suppliers and strengthening their capabilities, featuring presentations on “Sustainable Taxonomy,” “Scope 3 Challenges,” “Climate Litigation,” and “How to transform tax obligations into social investments, strengthening ESG practices, and enhancing your organization’s positive impact.” In addition, the Company supported the publication of the **Scope 3 Guide: Why and How to Measure the Value Chain’s Carbon Footprint**, prepared by the Capital Reset portal, a document that provides context, concepts, and a basic roadmap — from diagnosis to action — and providing the basis for launch of the decarbonization of the value chain.

For the target suppliers of the Decarbonization Program without an emissions inventory, free access to the **Descarbonize** platform was provided, along with technical support for identifying sources of emissions, entering data, and preparing the greenhouse gas inventory. In addition, the Program offered other benefits, such as bi - monthly meetings with the Company’s Procurement team to align processes, energy efficiency assessments, and preferential terms for the acquisition of I - RECs, enabling the reduction of Scope 2 emissions through a market - based approach.

All these actions highlight the expansion and consolidation of the Program, which in 2025 included 52 target suppliers, compared to 39 the previous year.

Stages in the Supplier Decarbonization Program

1. **Selection of target suppliers**
2. **Maturity Diagnosis**
3. **Formal Signing-up to the Program**
4. **GHG inventory data collection**
5. **Monitoring of the supplier progress in relation to the mitigation agendas and adaptation to climate change**

In addition to supporting suppliers, the Decarbonization Program helps to gradually improve the Company’s Emissions Inventory, increasing the accuracy of indirect emissions estimates based on emissions data shared across the entire value chain. Furthermore, the direct collection of emissions data from suppliers enables the monitoring of their performance in emissions reduction and the comparison of intensity among suppliers with similar operations, **creating conditions for this information to be considered in future procurement and management decisions with respect to the supply chain.**



By 2025, target suppliers account for more than 70% of total supplier spending and approximately 50% of emissions[20] linked to the supply chain. In the emissions inventory, considering Scope 3 Categories 1 (Goods and Services) and 2 (Capital Goods), approximately 15% of emissions were calculated based on primary data reported directly by suppliers (rather than estimated emissions — a methodology also recognized by the GHG Protocol, though with a lower level of accuracy).

MAIN RESULTS IN 2025

52 suppliers were mapped and received the Maturity Diagnosis



80% of the eligible partners signed up to the Program



100% declared that the initiative supports the development of their own decarbonization and sustainability program journey

100% of the suppliers* declared their interest in continuing with the Program in 2026

100% declared themselves to be satisfied with the Program

*Percentage based on the 31% of suppliers who responded to the survey.

Other atmospheric emissions

ENGIE Brasil Energia operates a sugarcane biomass-fired plant[21], most of its atmospheric emissions being unrelated to the greenhouse effect[22] and result from the combustion of bagasse for thermal power generation. The asset is equipped with efficient pollution control systems that are fully compliant with applicable legislation, the parameters defined in the operating permits (which establish emission limits and targets), as well as the Company's Emissions Program for stationary and mobile emissions. Emission targets and limits are monitored periodically in accordance with these parameters. • GRI 2-25; 3-3

For projects currently under development, specific environmental programs are implemented as part of their Basic Environmental Projects (PBAs) to control emissions and particulate matter, in accordance with the characteristics of each project.

For the construction of the Serra Assuruá Wind Complex in the state of Bahia, control and prevention measures are outlined within the Subprogram for the Control of Erosion and Siltation and include water spraying of access roads and common areas, equipment maintenance and inspection, coverage of vehicle dumpsters, and signage and speed control on access roads. Particulate matter emissions were also controlled at the concrete mixing plants, and black smoke emissions from diesel vehicles were monitored. • GRI 2-25; 3-3

At the Asa Branca Transmission System, the control of particulate matter is addressed in the Particulate Emission Control Subprogram, while at the Assú Sol Photovoltaic Complex, air emission control measures are implemented under the Air Emission Control Subprogram.

[20] Categories 1 (Goods and Services) and 2 (Capital Goods) of Scope 3.

[21] In 2025, the other biomass plant that was part of the portfolio (Ibitiúva) had its operating contract terminated. **See page 17.**

[22] The Company has not emitted mercury in its operations since May 2023, the date of the sale of the Pampa Sul Thermoelectric Plant.

Other environmental controls

Waste and pollutants

Waste management is incorporated into all ENGIE Brasil Energia's operations, and all its assets and projects have a Solid Waste Management Plan that is tailored to their activities, complying with the Company's Sustainable Management Policy and the National Solid Waste Policy (Law 12,305/2010).

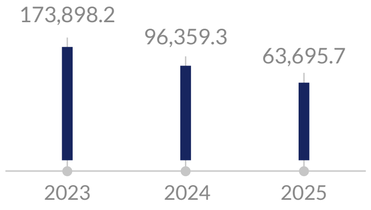
In line with these guidelines, the Company prioritizes waste prevention and maximum waste reduction. When these alternatives are not feasible, the following steps are taken sequentially: reuse, recycling, treatment, and, finally, environmentally correct end disposal. To ensure waste reduction and proper waste management, training sessions and the raising of awareness and engagement initiatives are conducted among employees. The topic is also addressed during onboarding sessions for new team members and included among the rollcall of activities in the Environmental Education Program.

As part of its practices, all waste generated by the Company, or for which it is responsible, is stored in appropriate locations and segregated according to its physical state, degree of hazardousness, and chemical incompatibility, to ensure full compliance with legislation and good environmental practices. The main types of waste generated include heavy ash from the biomass plant boiler, septic tank sludge, ferrous and non-ferrous metal scrap, construction debris, wood, general waste, paper and cardboard, materials contaminated with oils, greases, and chemicals, as well as solar panels. • GRI 306-1; 306-2

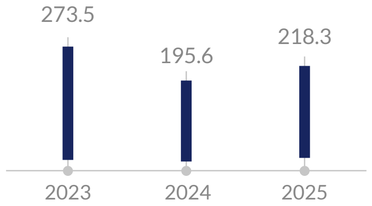
The control and traceability of waste management processes are conducted digitally through the Vertown platform for the management and ratification of supplier documentation and verification of the qualifications of the companies responsible for waste transportation and disposal, ensuring compliance with the legislation and environmental best practices. • GRI 306-1; 306-2

In addition, performance indicators related to this issue are monitored on a monthly basis, with an assessment of the parameters for waste generation, disposal, and recovery. In 2025, an average recovery target of 59.9% of waste was established against a rate of 82.9% actually achieved by the end of the period. For hazardous waste, the average recovery target was 56.6%, with an actual result of 83.1%. • GRI 306-3

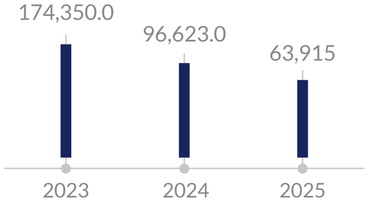
Non hazardous waste (in tons)



Hazardous waste (in tons)



Waste generated (in tons)



Technology in waste management

The partnership between ENGIE Brasil Energia and Vertown, which supplies the Company's waste management software, highlights the role of technology in strengthening environmental management by integrating information from different operations, standardizing processes, and providing consolidated indicators through dashboards and customized reports. This support contributes to improving the quality of analyses, monitoring implemented initiatives, and supporting decision - making in a more efficient, transparent, and data-driven manner.

Additionally, the Company has begun acquiring portable waste recycling systems that enable composting in loco. The technology was already in use at some sites by the end of the period.

Circularity

Circularity is an essential factor for economic and environmental performance, contributing significantly to reducing pressure on natural resources and for mitigating impacts throughout the life cycle of materials. The Company seeks to integrate its activities into the principles of circular economy on three fronts: **reuse of organic waste, end-of-life material management, and sustainable use of resources.** The focus is on increasing the recycling rate of waste generated by industrial activities and identifying recycling methods for materials used in solar and wind power generation. Some notable initiatives during the year were:

- **Reverse logistics for stationary batteries**: stationary batteries used in solar trackers at photovoltaic plants and in generators in general, when no longer usable, are 100% recycled through a reverse logistics process. Upon returning to their source, the materials are separated out and shredded for reuse in the battery supplier's manufacturing process. In 2025, over 32 tons of batteries were dispatched for recycling. • GRI 306-4
- **Recycling of photovoltaic panels:** more than 132 tons of photovoltaic panels were sent for recycling in 2025. In partnership with a pioneering Brazilian startup in Latin America, specializing in the complete recycling of photovoltaic panels and the reuse of high-value-added parts, components are transformed into parts for new panels or repurposed for use in other industrial sectors. Since 2022, the Company has recycled over 3,000 tons of photovoltaic panels, achieving a 99% reuse rate for this material and avoiding final disposal in industrial landfills. • GRI 306-4

Recycling Incentive Law

In 2025, ENGIE Brasil Energia issued the first call for proposals for projects focused on recycling, reverse logistics, training for waste pickers, and related topics, to be supported under the Recycling Incentive Law (Law 14,260/2021). In this phase, three projects were approved:

- **Circular Leadership - Women in Recycling (Zero Waste Institute):** aims to strengthen the economic autonomy and leadership of women working in the recycling chain through a structured program focused on training, entrepreneurship, and community leadership.
- **EletroCircular Sul (Weee.do Reverse Logistics for Electronics)**: aims to establish an ecosystem that strengthens the recycling of electronic waste in southern Brazil through the productive inclusion of waste picker organizations in official reverse logistics systems.
- **Recycling Incentive (Incentive Projects):** provides for the organization of training courses and the production and distribution of 2,000 booklets on the Recycling Incentive Law (LIR), with the aim of raising awareness about the legislation and promoting the development of projects to utilize the incentive funds.

The "Recycling Incentive" project received an investment of R$ 245,000 from ENGIE Brasil Energia — the first such investment in the country.



06. SUSTAINABLE RELATIONS

- Customers
- Suppliers
- Investors
- Communities

R$ 26.3 million
Investments in socio-environmental initiatives

88.3%
Satisfaction rate of customers

3.1 thousand
Active suppliers

259 thousand
Shareholders (individuals and legal entities)

94 thousand
People in the Conexão Program (site visits and environmental education)

+1,904 new suppliers registered

Women of Our Neighborhood — 6th edition

115 women supported in 63 municipalities across 19 states, with **R$ 1.1 million invested**. Winner of the ESG Award in the Gender Equity category.

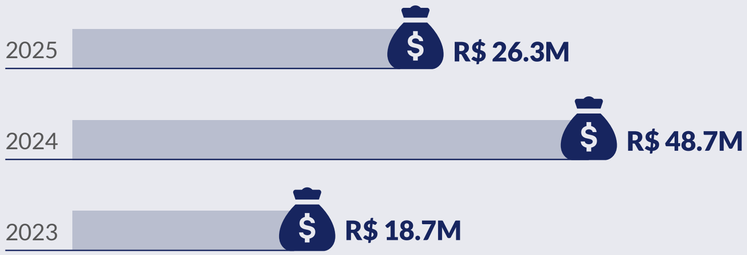
5th Education Call for Proposals — record participation

398 proposals submitted (+46% vs. 2024), 45 projects selected in 31 municipalities across 17 states.

Partnerships for Good: 4 years, 80 active companies

117 partnerships established, 25,000 people directly benefited.

Social investments (R$ million)



Sustainable Supplier Management Program

Divided in 3 parts:

- **Trainings and Developments**
- **ESG Health and Safety**
- **Decarbonization**

Customers

ENGIE Brasil Energia's customers are strategic partners in the Company's growth, innovation, and fulfillment of its mission, driving the delivery of sustainable solutions with excellence. The diversified commercial portfolio serves customers from large multinationals to smaller companies, covering various sectors of the Brazilian economy — also representing a factor of risk mitigation, ensuring that the company does not rely excessively on any single sector or profile. • GRI 2-6

COMMERCIAL HIGHLIGHTS OF 2025

99 ACR CUSTOMERS
(Distributors / licensees or permissionaires)

2,297 ACL CUSTOMERS
5,126 Consumer units served

10.7 THOUSAND GWh – CERs
commercialized in 2025 (Renewable Energy Certificates - RECs)

3 MILLION TONS OF CO_2
RCEs sold in 2025 (Emissions Reduction Certificates – carbon credits)

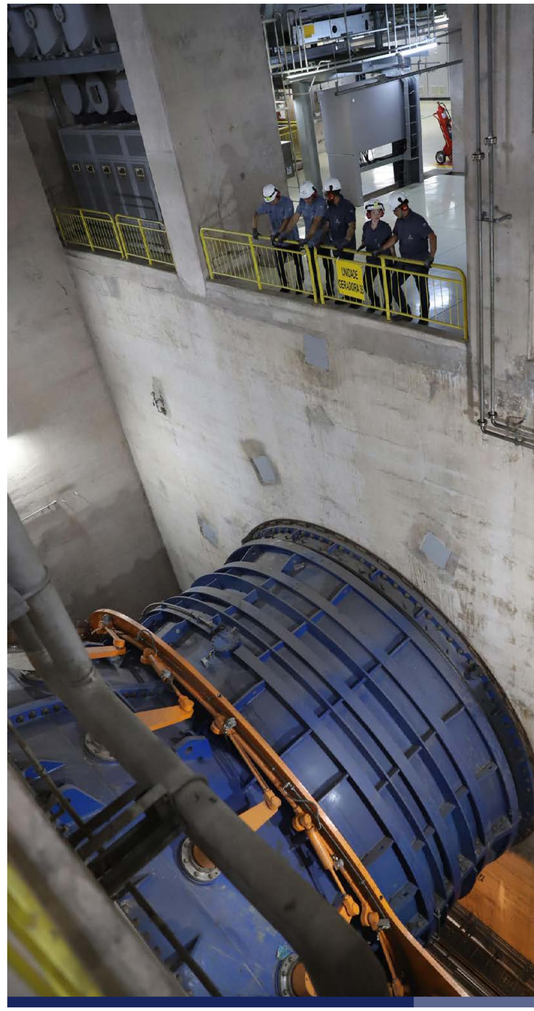
☆☆☆☆ **88.3%** **customer satisfaction index** in 2025

Regulated market (ACR)

Part of the energy generated by ENGIE Brasil Energia is allocated to the regulated energy market, known as the Regulated Contracting Environment (ACR) — a segment in which the purchase and sale of electricity take place through public auctions organized by the Federal Government for supplying the energy distributors' market. In these auctions, generators and commercializers compete to offer energy at predefined prices and conditions, entering into long - term contracts that ensure revenue predictability for entrepreneurs and affordable rates for end consumers. The energy contracted in the ACR is allocated to captive consumers — those who cannot choose their supplier.

Distributors accounted for 36% of the Company's traded energy volume and 48% of its energy sales revenue in 2025 (excluding CCEE and other revenues), involving 99 different distributors/licensees.

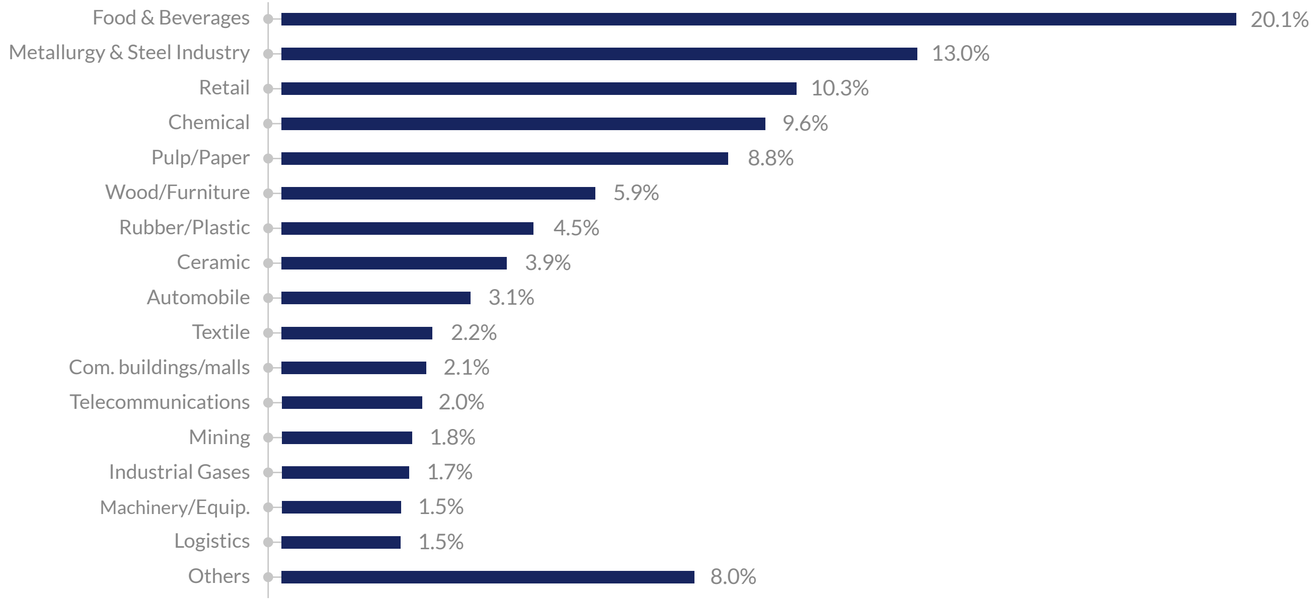
Brazil's transmission segment also constitutes a regulated market, essential for the security and reliability of the National Interconnected System (SIN). Responsible for transporting energy from generators to consumption centers, transmission concessionaires receive the so-called Annual Allowed Revenue (RAP), established through public auctions conducted by the granting authority. This revenue is paid by users of the system and adjusted periodically, ensuring revenue predictability for operators. By the end of 2025, there were 1,717 billed users, representing all sector agents connected to the SIN.



Free energy market (ACL)

Since 2024, with the opening of the free energy market to all high - voltage consumers, ENGIE Brasil Energia has seen a significant increase in its customer base, which consists of companies of various sizes — both industrial and commercial — across the country. There are 2,297 customers in the ACL, a 24% increase compared to 2024 — corresponding to 5,126 consumer units. • GRI 2-6; G4-EU3; SASB IF-EU-000.A

Volume contracted for free market clients, by sector, in 2026



This segment is also complemented by other commercializers and the trading segment (the buying and selling of energy in the spot market). Together, they accounted for 64% of the Company's energy sales volume and 52% of its energy sales revenue in 2025.

To keep pace with growing demands, the Company remains close to its customers and attentive to market opportunities, offering services that facilitate energy management and the energy transition.

ENGIE's portfolio of available solutions includes

E-conomiza and A-giliza Lines: solutions designed for small - and medium-sized businesses seeking to reduce energy costs and migrate to the Open Market in a simplified manner. E - conomiza operates a retail model, in which ENGIE Brasil Energia represents the customer at the CCEE and delivers a contracting experience with integrated management and low complexity. A - giliza, on the other hand, serves consumers under the wholesale model, offering greater autonomy and enabling self-management of energy, with operational flexibility.

Customized Contract: solutions developed specifically for medium - sized consumers and energy - intensive companies that require greater flexibility, predictability, and strategic alignment between consumption and operations. These agreements allow for the structuring of specific conditions, adapting to each customer's load profile and industrial needs. The target is companies that operate directly in the wholesale market, with greater experience in energy management, seeking cost optimization over the medium - and long - term.

Energy Place: a digital platform that functions as an energy e - commerce site for all ACL agents. It allows users to quote and purchase short- and long-term energy and manage contracts and seasonalization strategies in a practical and 100% digital manner.

See more on ENGIE Brasil Energia's activities in the Free Energy Market on page 22.

Customer relationship and success

• GRI 3-3

A digital platform created by ENGIE Brasil Energia, Energy Place functions as an energy e-commerce platform for all players in the free market. The virtual environment allows users to quote and purchase short - and long-term energy and manage contracts and seasonalization strategies in a practical, agile, and 100% digital manner.

Another initiative aimed at enhancing the customer journey was the expansion of service channels to strengthen the relationship with end customers. In addition to support via chat, email, or messaging apps, ENGIE Brasil Energia added new partners to its network of representatives, who are distributed across the country to generate business. The goal is to increase sales reach and the proximity of customer service. Regardless of the channel used, the entire process is supported by monitoring with key performance indicators (KPIs), thus allowing the identification of opportunities for improvement and the anticipation of demand.



ENGIE Brasil Energia maintains a structured customer success program, which includes an annual satisfaction survey and ongoing initiatives to improve the customer experience. In 2025, the satisfaction rate reached 88.3%, compared to 94.9% in 2024. This variation largely reflects the increase in the number of responding customers, in turn broadening the diversity of perceptions, and yielding a more robust feedback. This increased representativeness reinforces the program's maturity and helps identify additional opportunities for improvement in services and customer relationships.

Carbon compensation

ENGIE Brasil Energia acts as a strategic partner in the decarbonization of operations by companies seeking to offset their emissions, whether these are direct emissions (Scope 1), indirect emissions from energy procurement (Scope 2), or other indirect emissions (Scope 3). Among the services offered are: • GRI 3-3

I-RECs and ENGIE-RECs (Renewable Energy Certificates): internationally recognized, these certificates guarantee that electricity consumption comes from renewable sources with no GHG emissions. They enable the offsetting of Scope 2 emissions. In 2025, 10,700 GWh were commercialized through the issuance of I - RECs and ENGIE - RECs, a volume 15% lower than that recorded in 2024.

Carbon credits: can be used to offset direct and indirect GHG emissions under Scopes 1, 2, and 3, as well as emissions from periods prior to the current year of the GHG inventory. **In 2025, 3 million carbon credits were sold** , a volume significantly higher than in other years, driven by commercial partnership established with Banco BV, which received credits as compensation for a green debenture transaction (**see further details on page 140**).

The offset operations also benefit from the support of the Descarbonize platform, which provides technical resources for monitoring, calculating, and managing emissions throughout clients' decarbonization journey.

Suppliers

In 2025, ENGIE Brasil Energia maintained business relationships with approximately 3,100 suppliers of goods and services, including domestic and foreign companies of various sizes and across different industry sectors. All partners operate in accordance with the Company's guidelines, which establish strict standards for supplier selection and performance.

To ensure full compliance with its standards, ENGIE Brasil Energia develops specific programs, policies, and processes dedicated to promoting best practices and developing the value chain.

The **Sustainable Management Policy** establishes contractual requirements with clauses related to compliance with standards of ethics, social and environmental responsibility, and occupational health and safety. The document emphasizes the importance of engaging suppliers for shared management of risks and opportunities related to the value chain. • GRI 2-23

Similarly, the **Code of Conduct for Suppliers** establishes ethical principles for the treatment of partners, the prevention of conflicts of interest, and data protection. The guidelines also direct the application of ethical principles throughout the supply chain to ensure that the entities in the suppliers own supply chain also act in accordance with the requirements established by the Company. • GRI 2-23

Additionally, the **Inclusive and Sustainable Procurement Policy** defines ENGIE Brasil Energia's guidelines and commitments to support and encourage suppliers in strengthening sustainability, diversity, equal opportunities, and the decarbonization of the value chain. The Company encourages the development of various initiatives, ranging from monitoring emissions to the implementation of diversity and inclusion programs by commercial partners. • GRI 2-23

The procurement processes are further detailed in Standards, Regulatory Procedures, and other formal documents, which are constantly reviewed and improved to ensure alignment with the ESG principles established in the Codes and Policies already mentioned.



Sustainable management of the suppliers

• GRI 3-3

Supplier management involves both the professionals responsible for the Company's procurement processes and other employees who maintain direct relationships with business partners throughout the supply chain.

The Company has adopted the **Sustainable Supplier Management Program**, which focuses on the strategic engagement of this group and the incorporation of ESG criteria into contracting and management processes, structured around three pillars:

- **Suppliers ESG Project:** provides periodic training on social and environmental topics relevant to the value chain. In 2025, three **quarterly webinars**, were held, aimed at strengthening suppliers' understanding and application of ESG criteria.

The content initially addressed the **Company's ESG processes applicable to suppliers**, including the ESG Questionnaire, the Performance Assessment, and the Supplier ESG Project itself, with explanations regarding the objectives of each tool and the Company's expectations regarding the practices adopted by business partners.

The second training session was dedicated to **internal standard GR-14**, which establishes the Occupational Health and Safety Recognition and Sanction Policy. The Health and Safety team presented the key points of the ENGIE Group's guidelines and provided guidance to suppliers on their understanding and implementation.

The third training session addressed the topics of **Diversity, Inclusion, Ethics, and Social Responsibility,** with a focus on the interrelationship between these themes and their relevance to responsible practices in the supply chain. Employees from the Diversity and Inclusion, Social Responsibility, and Ethics departments presented fundamental concepts, forms of discrimination, the Company's programs, as well as the importance of ethics in promoting social impact.

- **Occupational Health and Safety Project (SST) for Suppliers:** aims to encourage suppliers to complete the ESG Questionnaire, ensuring that companies with more than 10 employees meet the minimum occupational safety and health requirements. It also provides support to companies whose performance falls below the minimum requirements, to help them implement preventive and corrective measures.

- **Supplier Decarbonization Project:** this initiative is part of the Company's "Climate Journey" and focuses on engaging suppliers with the highest emissions through maturity assessments, the collection of GHG inventory data, and monitoring progress on climate change mitigation and adaptation agendas. Participants receive technical support, access to the platform for preparing GHG inventories, energy efficiency reports, and training initiatives (**see more in Chapter 5, on page 95**). The Supplier Decarbonization Program is **directly supervised by the Board of Directors**, based on reports submitted by the Sustainability Committee. • GRI 2-16



ESG Questionnaire

A tool used to assess the maturity level of business partners in terms of socio-environmental aspects, such as ethics, Occupational Health and Safety, Human Rights, the environment, and greenhouse gas (GHG) emissions, among others. Along with the questionnaire responses, suppliers are required to submit evidence of the related practices. Performance in the Occupational Health and Safety (OHS) dimension determines qualification or disqualification in selection processes, with a minimum score required for participation in bids for services to be performed at the Company's installations or in areas under its responsibility. In this same context, for suppliers qualified to participate in the selection process, the OHS score carries a minimum weighting of 15% in the final score — a mechanism for giving preference to suppliers who adopt best practices.

Continuous assessment and monitoring mechanisms

• GRI 308-1; 414-1

ENGIE Brasil Energia employs structured evaluation practices for managing its suppliers, in accordance with its **Due Diligence Policy**, with the aim of **mitigating risks of corruption** and other violations of the Company's **ethical, compliance, and socio-environmental** guidelines. In this context, the following tools and processes are applied:

- **Preliminary ethical analysis:** applicable to any new supplier, it is conducted via an automated platform using big data resources, covering, among other aspects, criteria related to ethics, integrity, and labor relations, as well as embargo measures against countries considered high-risk, as established in the **Company's Embargo Policy** and that of the ENGIE Group. This process is reapplied annually to the entire supplier base, reinforcing continuous risk monitoring.

In procurement processes, the platform offers a **Supplier Dashboard**, providing access to and historical analysis of information on business partners. The Business Intelligence (BI) system consolidates data from due diligence, financial reports, commercial relationship history, ESG Questionnaire scores, third-party assessment results (EcoVadis), and performance evaluation scores, strengthening responsible decision-making based on ESG criteria.

In 2025, **training was also conducted with the Company's procurement team** on the processes for preliminary ethical analysis and due diligence of suppliers and subcontractors, focusing on critical assessment, risk mitigation, and the consistent use of decision-support tools.

- **Critical assessment:** This is conducted at two levels of due diligence. The first level (Due Diligence 1) applies to at least 50 suppliers[1] that account for the largest annual volume of resources. Using specific research tools, this stage seeks to identify any violations related to **integrity, Occupational Health and Safety, the environment, and Human Rights.**

If any significant issues are identified at this stage, the supplier is subjected to the second level of assessment (Due Diligence 2), conducted by a specialized outside firm. In this phase, more in-depth criteria are analyzed, including convictions for acts of misconduct, association with forced labor, listing in registries of unscrupulous or penalized companies, as well as lawsuits and liabilities related to environmental issues, among other aspects.

In addition to these assessments, two other fundamental procedures are adopted for the monitoring and responsible management of the value chain:

1

Performance evaluation: in 2025, the evaluation became **four-monthly** for operating contracts, while for implementation project contracts (construction), the quarterly evaluation was maintained.

The process applies to suppliers with long-term contracts who provide services at ENGIE Brasil Energia's facilities and covers commercial, technical, labor/social, and occupational health and safety criteria. The analysis is conducted by Company teams, who directly monitor the execution of activities and compliance with established requirements.

Suppliers of materials with active contracts of more than R$ 1 million are all assessed in greater depth, as well as those indicated by contracting units due to their criticality and relevance to the operations.

2

Monitoring of reputation (RepRisk) and ESG maturity: a process applied to suppliers with long-term contracts, suppliers undergoing Tier 1 Due Diligence, and Major Suppliers. The RepRisk tool is used for the identification and monitoring of reputational risks associated with environmental, social, and governance aspects, including human rights violations.

Major Suppliers, defined as suppliers that account for a significant portion of the Company's expenditures and/or are essential to business continuity, undergo a structured ESG assessment process conducted by a specialized external entity, based on internationally recognized criteria. This assessment covers environmental, social, ethical, and governance aspects, resulting in a score that informs risk classification and guides relationship management.

[1] The Ethics Committee may, at its discretion, establish additional groups of suppliers that must undergo Level Due Diligence, in addition to the aforementioned group of 50.

Based on the results, suppliers may be classified as critical, requiring the development of corrective action plans. If the assessment indicates a severe risk, an on-site audit may be required.

In 2025, the third - party assessment process for Major Suppliers was performed by EcoVadis, as established in the **Sustainable Supplier Management Procedure**. During the same period, the Company had seven suppliers classified as Major Suppliers (**see more below on page 105**). The assessment conducted by EcoVadis takes place via a digital platform that employs structured questionnaires, documentary analyses and expert validations allowing the measurement of suppliers' ESG performance in a standardized and comparable manner. This process includes verification of evidence, analysis of internal policies, management practices, indicators, and supporting documents.• GRI 308-2; 414-2

Suppliers scoring below forty - five points are invited to prepare an action plan. For scores below twenty-five points, the procedure requires an on-site assessment (audit). In 2025, there were no cases of scores below twenty - five points.

If there is an unsatisfactory result in any of the analyses, **specific action plans** are established to address the identified areas for correction and improvement, with **support and monitoring from the Company.** Lack of progress or recurrences result in the termination of the business relationship.

To **address alerts identified by the RepRisk tool**, meetings are held with the relevant internal departments, during which the incident that triggered the alert is presented and analyzed. Based on this assessment, the team responsible issues a recommendation regarding the need for **ongoing monitoring**, the implementation of additional measures, or **termination of the supplier.**

Combating of child or forced or compulsory labor • GRI 408-1; 409-1

Committed to promoting human rights, **ENGIE Brasil Energia does not tolerate, under any circumstances, the exploitation of child labor or forced or compulsory labor.** Accordingly, it refuses to engage in business relationships with organizations involved in such practices and has a policy of reporting any cases of which it becomes aware to the appropriate authorities.

From the initial screening of potential partners through ongoing due diligence analyses and processes, the Company seeks to identify suppliers listed in the Brazilian Ministry of Labor's Employer Registry who have subjected workers to conditions analogous to slavery. In such cases, the Company is obliged to terminate any relationship with partners involved in these practices.

Furthermore, in line with the ENGIE Group's monitoring plan, in contracts signed with countries characterized by greater labor vulnerability or less protective legislation, rigorous measures are implemented, such as thorough due diligence, specific questionnaires, periodic monitoring, and more restrictive contractual clauses to ensure the protection, safety, and well-being of the employees involved, whether they are outsourced or not.

Furthermore, the Company offers an **Ethics Channel** accessible to all stakeholders for reporting any irregularities related to working conditions or human rights violations, whether within the organization or among suppliers with whom it maintains relationships.

If no progress is made, the supplier may be disqualified from being added to or remaining on the list of business partners. In addition to the assessments listed, procurement and supplier management processes are also subject to external audits for ISO 9001, 14001, and 45001 certifications, which cover activities performed by service providers at certified sites.



Commercial relations

In 2025, ENGIE Brasil Energia maintained business relationships with approximately 3,100 suppliers and registered 1,904 new suppliers, of which 617 were contracted — 100% of these underwent screening for social, ethical, and compliance criteria, and 0.2% based on environmental criteria.• GRI 2-6

Among the main inputs purchased during the year were wind turbines, solar modules and inverters, cables, and foundations for transmission towers and structural assembly, in addition to seven major suppliers (environmental consulting firms; suppliers of equipment for substations, generating units, components, and related services; software suppliers; and IT consulting firms). Equipment components were also supplied for wind and photovoltaic systems, as well as for the modernization of hydropower plants • GRI 2-6

Throughout the period, all registered suppliers underwent prior ethical and social impact analysis. A total of 47 companies were identified as causing negative impacts — whether actual or potential — including non-compliance with governance standards and regulations, association with forced labor and criminal legal proceedings, corruption, cases of harassment, data breaches, and discrimination. As a result of the assessments, nine suppliers were removed from the database. • GRI 414-2

As to environmental impact assessments, 71 suppliers underwent verification, five reporting significant negative environmental impacts due to isolated accidents involving service providers. After an internal analysis to understand the incidents, the Company chose to keep these suppliers under monitoring of the mitigation actions, without deactivating them. • GRI 308-2

In total, payments made to suppliers in 2025 amounted to approximately R$ 3.5 billion, of which 92% to Brazilian companies — the amount is below the historical average for materials purchased domestically (usually close to 99%) due to the large volume of imports related to the implementation of the Assú Sol Photovoltaic Complex, equipment for which is mostly sourced from abroad. The Company's policy is to prioritize, whenever possible, the procurement of supplies in the regions where its assets are located, as a means of stimulating the local economy. • GRI 204-1

100% of the newly contracted suppliers were evaluated according to ethical, social, and compliance requirements.

Investors

• GRI 2-29

The comprehensive and proactive disclosure of financial information and other aspects of ENGIE Brasil Energia's business underscores its relationship of trust with its investors. Based on the principles of transparency and integrity, the Company adheres to the **Policy on Disclosure of Information and Securities Trading**, publishing material facts, reports, notices to shareholders, and other market announcements online. This information is available on the ENGIE Brasil Energia website, **investors page,** as well as on the CVM and B3 websites.

Since 2024, the Company has also offered Artificial Intelligence tools across its various customer service channels — including phone, contact forms, and email — to streamline and standardize communications, as well as to facilitate access and enhance transparency for investors.

In addition, the Company holds quarterly meetings, road shows, conferences, live streams, and individual meetings with investors and market analysts to present results and align business strategies. Among these events, the annual public meeting **"Inside ENGIE Brasil Energia"**, is particularly important, being broadcast on the Company's YouTube channel, where results for the period, challenges, strategies, and growth opportunities are shared and discussed.

At the end of 2025, ENGIE Brasil Energia had **259,000** shareholders, including individuals and legal entities.

Different initiatives for communicating and events enhance shareholder participation in relevant discussions, lend transparency, and bring the public closer to the Company. Equal treatment regarding access to reports on corporate strategy, governance, risks, and business performance is given across the entire investor public.



Assú Sol Photovoltaic Complex

INTERACTIONS WITH INVESTORS IN 2025

192 analysts and institutional investors attended via conferences and non-deal roadshows

169 analysts attended via video conferences.

4.5 thousand spectators in quarterly video-conferences on earnings results.

1.0 THOUSAND PARTICIPANTS
in Inside ENGIE (50 onsite meetings).

62.0 THOUSAND ACCESSES
to the "Investors" page of the Company's website.

Communities

• GRI 2-23; 3-3

ENGIE Brasil Energia recognizes the potential environmental and socioeconomic impacts of its projects on local communities. Therefore, in addition to complying with the mitigation measures required under environmental licensing procedures, the Company actively contributes to strengthening communities, promoting sustainable development, and improving quality of life in the regions where it operates.

The measures and programs implemented are based on the **Sustainable Management Policy**, which establishes active listening and the collaborative creation of solutions with communities. Thus, social responsibility programs, investments, and actions are defined in a participatory and transparent manner through direct dialog with community groups and other local stakeholders. • GRI 2-23

As an agent of social transformation, the Company seeks to address the main demands of the mapped areas, prioritizing initiatives focused on education, culture, and sports, income generation, as well as the protection of children and youth. The projects also aim to strengthen community work and engagement by encouraging associative and cooperative practices, as well as creating spaces for local mobilization, conducting courses, and other activities.

During 2025, the Company enhanced the Social Welfare Program; its focus is on promoting the health of residents in communities near the Company's assets, and it takes measures to prevent chronic non-transmissible diseases, in addition to facilitating primary access to healthcare and to encourage holistic care practices, contributing to the well-being of local populations.

PRIORITY AREAS FOR SOCIAL INVESTMENT

Access to
EDUCATION, CULTURE, AND SPORT

Protection
OF INFANCY AND YOUTH

INCOME GENERATION

SOCIAL WELL-BEING



In total, R$ 26.3 million was invested in socio-environmental projects, using both non-incentivized and incentivized resources.

During the period, ENGIE Brasil Energia invested R$ 26.3 million in social and environmental projects, including voluntary investments — unrelated to the licensing process — in the regions where projects are being implemented. All investments were made in accordance with the guidelines of the Company's Ethics Code of Conduct compliance policies, and the Private Social Investment Standard, which prohibits donations or involvement in initiatives of a political - partisan nature or those that are sectarian, religious, sexist, racist, or xenophobic in nature, or that represent any violation of human rights. • GRI 3-3; 413-1

The total amount invested in 2025 was significantly lower than in 2024, returning to the level recorded in previous years. This is because the volume of funds invested in 2024 resulted from an exceptional event: the sale of the equity stake in TAG with one-off increased profits and, consequently, greater availability of fiscal incentive funds for social investment (**see further details on the financial results in Chapter 7**).

The investments involve both the company's own funds and funds derived from tax incentive mechanisms, as shown in the table below. • GRI 201-1

Source	2023	2024	2025	Change 2025 X 2024
Non-tax break investments related to operating assets or corporate programs (R$ thousand)	3,944	5,832	5,618	-3.7%
Non-tax break and voluntary investments related to projects in implementation (R$ thousand)	4,394	3,475	7,200	107.2%
Investments with tax break resources * (R$ thousand)	10,339	39,352	13,478	-65.7%
Total (R$ thousand)	**18,677**	**48,659**	**26,296**	**-46.0%**

* Childhood and Adolescence Fund, Culture Incentive Law (Rouanet and Audiovisual), Sports Incentive Law, Municipal Fund for the Elderly, Pronon and Pronas/PcD, Recycling Law.

Support for Rio Bonito do Iguaçu (PR)

On November 7, 2025, a tornado destroyed 90% of the city Rio Bonito do Iguaçu in the state of Paraná. In response, ENGIE Brasil Energia, in partnership with Jirau, TAG, and ESOM, launched a campaign that raised a total of R$ 36,800 — an amount that was matched by the Company, bringing the total to R$ 73,000 in donations earmarked for emergency relief and the city's recovery. The funds were transferred to the management of the Saudades do Iguaçu Cultural Center.

In addition, the Company donated R$ 30,000 to the Atlético Social Esportiva Foundation (FASE), linked to the Salto Santiago Power Plant, near the region. With these funds and the volunteer work of electro-mechanical technicians who were granted time off from their jobs at the Company's assets in the region to help, 18 homes were fully restored.

As part of its efforts to support local socioeconomic recovery, ENGIE Brasil Energia also promoted a special edition of the "Women of our Neighborhood" program, aimed at women in Rio Bonito do Iguaçu, selecting 15 projects and awarding a donation of R$ 10,000 to each local female entrepreneur.



Priority areas

• GRI 413-1

Education

ENGIE Brasil Energia views education as one of the key drivers of social transformation and sustainable development, which is why it supports dozens of initiatives that expand learning and provide support to students and teachers through a variety of approaches. Since 2021, when ENGIE Brasil's Education Program was established, more than R$ 3 million has been invested in educational initiatives, benefiting over 80,000 children and adolescents.

Strengthening brazilian education

In 2025, the Company launched the 5th Call for Proposals in Education to recognize and financially support innovative and inclusive educational initiatives aligned with Sustainable Development Goal (SDG) Number 4. The program recorded a record number of applications with 398 proposals, which was 46% more than the previous year, demonstrating the program's positive reception.

In total, 45 projects were selected from 31 municipalities located in 17 states. Of these, 32 received direct support from ENGIE Brasil Energia, three from Portonave, three from the Estreito Energia Consortium, two from Voltalia, one from Amanco, one from Krona, one from Tigre, and one from Oiapoque Energia, through the Goodwill Partnerships (Parcerias do Bem) program (**see more on page 116**). The winners received a grant of R$ 10,000 each to invest in the projects, in addition to monitoring activities for a period of 12 months.

The initiatives involve public and private schools, with groups from elementary and high school classes, focusing on projects related to students' mental health and emotional intelligence, as well as the promotion of core subjects (Portuguese and Mathematics), as assessed by the Basic Education Development Index (IDEB).

Since 2021, the program has supported more than 150,000 children and adolescents, as well as teachers and communities.

5TH CALL FOR PROPOSALS IN EDUCATION

398 PROJECTS
enrolled

45 PROJECTS
selected

31 MUNICIPALITIES
in 17 states

Formation of socioenvironmental abilities

Another project supported by the Company is the “Learning for Hearts and Minds” training program, aimed at education and psychology professionals from public institutions and civil society organizations. The program is run annually and seeks to support the creation of more welcoming educational spaces, based on a method of social, emotional, and ethical learning. Internationally recognized, the initiative is led by Emory University in the United States and has already benefited more than 372,000 students.

In 2025, the project held eight weekly, online, synchronous sessions, which enabled teachers from across the country to participate. Approximately 985 educators took part in the training, directly impacting 96,000 students from 111 municipalities in 17 states. In a survey conducted after the course concluded, participants indicated that the content and activities helped reduce stress by 65%, reduce frustration by 57%, increase well-being by 12%, and improve attention by 13%.

Educational support material

Another highlight of the period was the creation of the **“Guide to Best Practices in Basic Education”**, developed in partnership with the Gaia Social and Lidere organizations. Available in digital format, the guide will be distributed starting in 2026 at ENGIE Brasil Energia’s operating assets and shared with companies participating in the Goodwill Partnerships program, municipal departments, and business partners, with the aim of increasing the effectiveness and success rate of educational investment.

The guide aims to support administrators and educators in implementing integrated initiatives that strengthen teaching practices, promote ongoing teacher training, encourage the strategic use of data, foster democratic management, increase school community engagement, and contribute to reducing inequalities, with positive impacts on the quality of public education, as measured by the Basic Education Development Index (IDEB).



Culture

• GRI 413-1

Music, theater, film, dance, and other cultural expressions play a fundamental role in community building and human development. In line with its social investments, ENGIE Brasil Energia works to democratize access to culture, expand cultural spaces, and support initiatives, events, and artistic expression in the regions where its assets are operating.

Notable among these initiatives is the construction of Culture and Sustainability Centers, established and supported by the Company through incentive funds and partner companies via the Goodwill Partnerships program. In recent years, ENGIE Brasil Energia has invested over R$ 40 million in its Culture Centers, which are managed autonomously by local communities.

All facilities feature an amphitheater, museum, library, and spaces for workshops, exhibitions, and other cultural, educational, and recreational activities. This infrastructure contributes to the preservation of regional culture and memory, highlighting local history and customs.

The Centers also host cultural workshops for youth during after - school hours, helping to combat social vulnerability and crime.

By the end of 2025, more than 1,100 children and adults were attending the workshops offered by the centers in operation, and more than 15,000 young people had already been exposed to the services offered. In total, it is estimated that around half a million people have visited the centers across the country.

In October, the Company inaugurated the Saudade do Iguaçu Culture Center in Paraná — the seventh supported by ENGIE Brasil Energia. The project was built at a total investment of R$ 7 million, of which R$6.8 million was sponsored by the Company with support from the Portobello Group, which contributed R$150,000 through the Culture Incentive Law, in addition to donating over R$100,000 in materials for floor and wall coverings.

The cultural space has 1,160 square meters of floor area and offers a structure for a cinema, theater, library, and workshops. The Center will be managed by the Saudade do Iguaçu Cultural Center Association and reinforces social and digital inclusion initiatives for children, youth, and adults in the region.

By the end of 2025, seven Culture Centers were operational in the municipalities of Quedas do Iguaçu (PR), Alto Bela Vista (SC), Concórdia (SC), Entre Rios do Sul (RS), Minaçu (GO), Trairi (CE), in addition to the new unit in Saudade do Iguaçu (PR).

In the municipality of Estreito/MA, the eighth Culture Center is scheduled to open mid - 2026. The project involved the renovation of the spaces at the Gotas de Esperança Institute, a community - based social organization, transforming them into a Culture Center, thereby expanding the social benefits offered to local populations.

Also in 2026, construction is set to begin on two new Culture Centers in the municipalities of Umburanas (BA) and Itá (SC), with openings scheduled for 2027 and 2028, respectively.

In 2025, approximately 1,100 people attended the educational activities promoted in the Cultural Centers.







Income creation and gender equity

• GRI 413-1

Committed to promoting human rights and reducing gender inequalities, ENGIE Brasil Energia develops initiatives aimed at strengthening entrepreneurship among women and expanding their access to the labor market, in line with the Company's ESG strategy and SDG 5 — Gender Equality.

Women of Our Neighborhood

For six years, the Company has been running the **Women of Our Neighborhood** program — a permanent initiative for supporting female entrepreneurship and strengthening gender equity on four fronts: education, health, income generation, and combating domestic violence.

In 2025, the program reached its 6th edition, with a total investment of R$ 1.1 million allocated to approximately 100 projects, distributed across 60 municipalities in all regions of the country. The selection included **15 additional initiatives** led by women **exclusively in the municipality of Rio Bonito do Iguaçu (PR)**, as extraordinary support following the tornado in November, and aimed at reviving the local economy, where small businesses are an important source of income and job creation.

To amplify the impact on racial equity, the Call for Proposals prioritized ventures led by black women, which accounted for at least 50% of the selected initiatives. The selection criteria also considered the economic viability of the businesses, their capacity for sustainability after the grant, alignment with the Sustainable Development Goals (SDGs), and the potential for a positive impact on local communities. In addition to receiving R$ 10,000 to boost their business, each winner receives training in entrepreneurial management from Consulado da Mulher, and one of the Program's institutional partners.

Since 2020, the **Women of our Neighborhood** program has invested over R$ 4 million in businesses, directly benefiting more than 50,000 women and supporting 375 ventures.

Monitoring of the supported initiatives shows that a large portion of the businesses become the primary source of income for the families involved. The collected data reinforces the importance and effectiveness of the Program.

92% of the businesses reported an increase in revenue after participating in the calls for proposals.

98% of female entrepreneurs feel more confident and prepared to run their businesses.

73% of the businesses are already the primary source of income for participating families.

Partners

ENGIE Brasil Energia's partners in the 6th Call for Proposals of Women of our Neighborhood were:

Aliança Energia, CESTE, Consulado da Mulher, Goedert, Grupo Habitasul, Jirau, Koerich, Instituto Malwee, Nauterra, Oiapoque Energia, Porto Itapoá, Portobello, Portonave, Renault, TAG, Técnica Geração, Vibra, Voltalia, and WEG.

The Company has the Maria da Penha Institute and the EduK education platform at its disposal to assist in executing proposals under the program.

Combating violence against women

In 2025, initiatives aimed at combating violence against women were held in conjunction with “Lilac August,” a national awareness month dedicated to the issue, featuring in-person lectures and activities in the states of **Santa Catarina** and **Paraná**, with online streaming.

The initiatives received support from the Maria da Penha Institute and 27 companies participating in the “Goodwill Partnerships” movement, involving the engagement of various sectors. The campaign featured lectures, awareness-raising events, and dialog sessions on protection mechanisms, as well as an online initiative for addressing sexual harassment. Employees, partners, and local communities were mobilized with the aim of strengthening support networks and raising awareness on preventing and combating domestic and family violence.

During the event in Florianópolis (SC), a lecture was held with the co-founder and general superintendent of the Maria da Penha Institute, who addressed topics related to the prevention of gender - based violence and the strengthening of protection mechanisms. Meetings also took place in other locations, including **Castro (PR)** and venues in Santa Catarina, focusing on support, information, and preventive education.

In parallel, ENGIE Brasil Energia supports and is a signatory to various initiatives towards achieving gender equity, combating violence, and strengthening the leadership of women (**see more on page 66 – human capital**).

Social welfare

- GRI 413-1

In 2025, ENGIE Brasil Energia consolidated its Social Welfare Program during the year, focusing on the prevention of chronic non - transmissible diseases and the promotion of primary healthcare access in the communities surrounding its assets.

Throughout the year, strategic partnerships were strengthened and/or established with national organizations, such as the Ronald McDonald Institute, focused on the early diagnosis of childhood and adolescent cancer, and the Pastoral da Criança, with the development of initiatives aimed at the nutrition of children and pregnant women.

The Company also maintained its strategy of investing in eye and dental health campaigns, offering free consultations and examinations to the public. In Umburanas and Sento Sé (BA), residents received toothbrush kits and were able to undergo dental procedures, such as extractions, restorations, and cleanings at a mobile dental clinic.

Additionally, investments were maintained in projects facilitated by Pronon and PRONAS/PCD, with R$ 2.6 million allocated for the acquisition of equipment used in the diagnosis and treatment of cancer, as well as for expanding services for people with disabilities.

Promoting access to healthcare is among the program’s objectives.



Goodwill partnerships

By the end of 2025, the Goodwill Partnerships had been in operation for four years, with approximately 80 active companies signed up to the program. This initiative in social responsibility has supported over 300 social projects, benefiting around 75,000 people. These results stem from partnership relationships between ENGIE Brasil Energia and more than 100 institutions across the country. Cumulative investments since 2021 total R$ 10 million allocated to programs in income generation, education, health, and culture.

The Goodwill Partnerships program mobilizes customers, partners, and companies from different sectors — including 15 organizations from the energy sector — to work together on social impact projects, with initiatives in income generation, education, health, and culture. This joint effort reinforces the commitment to the UN's 17th Sustainable Development Goal, which encourages partnerships for sustainable development.

Among the initiatives made possible by the Program are the establishment of Culture and Sustainability Centers, the implementation of the "Women of Our Neighborhood" program, and initiatives under the Social Welfare program. Also noteworthy are health initiatives focused on the early detection of childhood and adolescent cancer and ocular health. One example is the partnership with Portobello, which since 2021 has invested R$ 1 million in the Culture Centers through the Rouanet Law and the donation of flooring for construction.

GOODWILL PARTNERSHIPS – 2025

117 partnerships established

25 MIL people directly benefited

MORE THAN R$ 450 THOUSAND invested in educational projects

MORE THAN R$ 1.1 MILLION in income generation programs (Women of our Neighborhood)



Partners 2025

Algar Telecom, Aliança, Amanco, Baía Sul Hospital, Celesc, Ciser, comerc energia, Ceste, Duas Rodas, DVA, Escola Técnica Geração, essilor, Fort Atacadista, Goedert Group, Habitasul, Hospital Pequeno Príncipe, Instituto Robert Bosch, Instituto Ronald McDonald, Jirau Energia, Karsten, Koerich, Instituto Krona, Instituto Malwee, med401, Multilog, Nauterra, Oiapoque Energia S.A., porto ilapoá, Portobello, Renault, TAG, Tigre, Vibra, voltalia, weg, Zurich Airport Brasil

Other highlights in social investments

Capacitar

• GRI 413-1

In order to raise awareness of tax break mechanisms available to **public and private entities, third-sector organizations, and community leaders**, ENGIE Brasil Energia runs the Capacitar program, offering in-person training sessions in the communities where it operates.

Sessions cover information on the following themes/incentive laws:

- Culture Incentive Law (Rouanet)
- Sport Incentive Law
- Fund for the Elderly
- Fund for Child and Adolescent Rights
- Pronon and Pronas/PCD
- Recycling Law

These events seek to address questions and provide a clearer understanding of Brazilian tax incentives available, so that organizations and leaders can plan ahead, ensure the feasibility of their projects, and secure the necessary funding, thereby benefiting their communities and regions.

Throughout 2025, ENGIE Brasil Energia held five on-site events, attended by 630 people, in the cities of Assú (RN), Porto Velho (RO), Uberlândia (MG), and Florianópolis (SC). The two recordings of the event held in Santa Catarina were made available on the Company's YouTube channel, featuring over 12 hours of content. By the end of the year, the videos had collectively garnered more than 2,500 views.

Volunteer Work

Launched in 2023, ENGIE Brasil Energia's Volunteer Program (VC+E) aims to encourage employee engagement in campaigns and projects with a social impact. Throughout 2025, 171 people participated in the Program, contributing a total of 660 hours of volunteer work.

On another front, employees are encouraged to make financial donations, with ENGIE Brasil Energia matching them: for every R$ 1 donated, the Company donates an additional R$ 2, amplifying the impact of the contributions. During the year, two charitable campaigns raised approximately R$ 40,000 — the Company matching with an equivalent amount. About 80% of this was allocated to the support of the municipality of Rio Bonito do Iguaçu in Paraná, devastated by a tornado in November.

Thirteen other volunteer initiatives were instituted during the year, including the creation of a graffiti mural at a school and the establishment of a seedling nursery in Umburanas (BA), the renovation of a daycare center in Florianópolis (SC), the refurbishment of the recreational area at a social organization in Marcelino Ramos (RS), and the clean-up of Lagoinha Beach in Florianópolis (SC).

Income tax solidarity

Since 2018, employees at ENGIE Brasil Energia and those of companies participating in Goodwill Partnerships are encouraged to allocate some of their income tax payments as private individuals to socio - cultural projects or entities such as day-care centers, orphanages, rest homes, and hospitals.

In 2025, 13 partnership companies participated in the initiative, reinforcing the joint engagement in social impact programs.

Conexão Program • GRI 2-29;3-3

Engaging communities near assets is part of ENGIE Brasil Energia's environmental conservation and relationship strategies. Considered essential stakeholders, these communities have the power to amplify efforts to preserve natural resources, as well as report potential risks and improvements to projects. Thus, from the initial stages of project implementation to operation, the Company maintains continuous interaction with local communities.

Among the various initiatives developed to strengthen this relationship, the Conexão Program stands out. In addition to offering Environmental Education activities, it provides opportunities for the community to visit the Company's operational units – hydroelectric, photovoltaic and wind farms – as well as schools, universities, research centers, public bodies, and social entities. These visits allow for a better understanding of the energy generation process, as well as its importance to society and the environment. By 2025, more than 94,000 people had participated in Conexão, reinforcing local engagement.

Social actions during the project implementation phase

• GRI 413-1

The implementation of new projects transforms local communities, both by creating new jobs, increasing income, generating tax revenue, improving infrastructure, and creating business opportunities, although also resulting in population growth, traffic congestion, and temporary overloading of public services and equipment.

Aware of potential local impacts and changes, ENGIE Brasil Energia prioritizes social investments during the execution of works in these areas, supporting communities and ensuring that the needs of manpower involved in the projects (whether employees or contractors) are fully met. • GRI 3-3

Consequently, the Company identifies local demands together with communities, local government bodies, and other stakeholders, and defines actions to minimize the impact of its activities, as well as to drive local development. Below are some of the initiatives in 2025:

Serra do Assuruá Wind Complex

- **Delivery of community centers:** during 2025, the Company completed the delivery of three community centers in areas near the Serra do Assuruá Wind Complex, serving the Comunidade Remanescente de Quilombola Pacheco, the Comunidade Remanescente de Quilombola Gregório e Silvério, and the Fundo and Fecho de Pasto Tiririca Community.

- **Community works:** community infrastructure projects included the renovation of the Adelino Alves de Almeida Municipal School, the construction of a barn equipped with a mobile flour mill in the Comunidade Remanescente de Quilombola Mato Grosso, and the construction of a fruit processing installation for family farms in the municipality.

- **Support for family agriculture:** the Fundo e Fecho de Pasto Tiririca Community and the Gentiourense Association of Livestock Farmers and Prospectors each received funding for the construction of 18 vegetable gardens and 18 family poultry coops. The São Francisco Community also received a donated tractor.

- **Recuperation of headwater springs:** a project to restore two springs and establish a water supply system for the Comunidade Remanescente Quilombola Pacheco, as well as the implementation of an agroforestry system in support of family farming.

- **Education incentive:** donation of 425 books to the Gentio do Ouro Municipal Educational Center for educational and cultural enrichment activities.

- **Support for sport:** construction of facilities for physical activities, such as the multi - purpose sports court in the Santana neighborhood, the square with an outdoor gym in the Barriguda neighborhood, and the multi-purpose sports court with a playground at Cezar Borges Municipal School.

At the end of 2025, the Company had already invested about R$ 7.6 million in initiatives and projects during the period during which the Serra do Assuruá Complex was under construction.





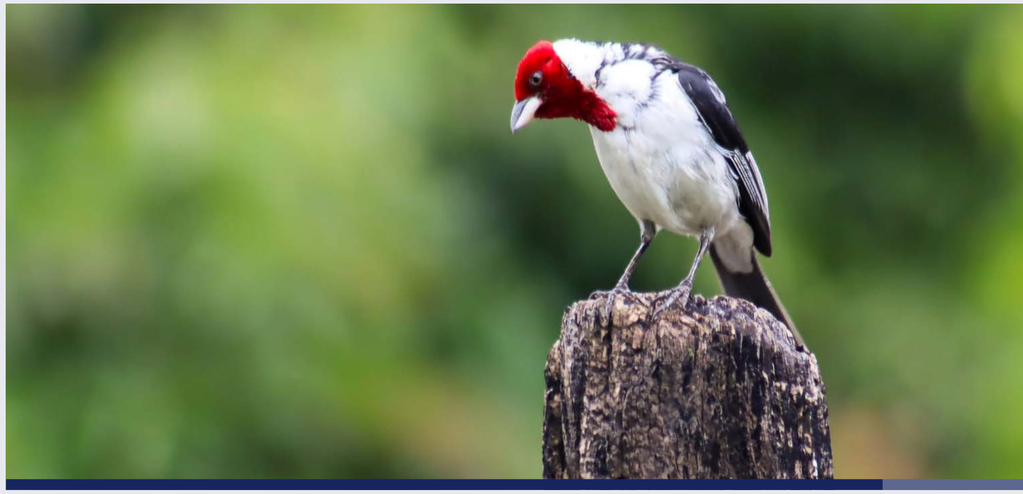
Assú Sol Photovoltaic Complex

- **Environmental programs:** during the year, environmental education activities were held, including the distribution of informational materials, workshops on environmental issues and waste management together with instruction on agroforestry activities.
- **Reforestation:** initiatives to restore degraded areas in the regions surrounding the project, involving the planting of 576,000 seedlings across 230 hectares, as well as the production of 120,000 seedlings in partnership with local entities.
- **Community infrastructure:** construction of a water tank for the Comunidade Bela Vista do Piató quilombo, expansion of the community kitchen, and courses and workshops to strengthen family farming (**see more under "Quilombos and Indigenous Communities"**).



Asa Branca Transmission System

- **Support for Sanitation and Water Supply:** donation of 30 10,000 - liter water tanks in the Cruzlândia region, in the municipality of Iramaia (BA), benefiting 92 people in vulnerable communities.
- **Support for sport and well-being:** support for the Ibiquera (BA) Municipal Soccer Championship, through the donation of sports equipment.
- **Sponsorship of the 3rd Birdwatching Meeting of Bahia:** an event organized in November 2025 by the Tourism Secretariat of the state of Bahia, in partnership with the NGO Instituto Adroaldo Moraes, to discuss strategies for developing and strengthening birdwatching tourism, a growing business in the state.



- **Donation of basic baskets of goods:** In September, the Company donated food and hygiene kits, directly benefiting 100 people.

At the end of 2025, a further 13 projects were at the contracting phase and 20 under analysis for execution in 2026.

Quilombos and indigenous communities

Respect for traditional communities — such as indigenous peoples, river-side communities, quilombos, and other groups living in areas near our assets — is part of ENGIE Brasil Energia's culture and is integral to the Company's commitments in sustainability. Relationships with these communities adhere to the guidelines of the International Labor Organization (ILO) Convention 169 and specific domestic regulations, such as those of the relevant government agencies (FUNAI, Fundação Cultural Palmares, IPHAN, among others). Such relationships are based on the premise of prior, free and informed consultation on issues of interest to such communities, in a manner compatible with their culture, ensuring the full preservation of rights and support for socio-economic development. • GRI 3-3

In the Central-West Region, implementation of the Work Plan focused on the Avá-Canoeiro Indigenous Territory, within the area of influence of the Cana Brava Hydropower Plant, continued. Validated by the National Indian Foundation (FUNAI), the Plan complements community impact studies through the intermediary of field campaigns to collect socioeconomic and environmental data, as well as through assessments and interviews conducted by anthropologists specialized in the ethnic group and who speak the Avá indigenous language. • GRI 412-2

The results of the studies, which have already been completed and submitted to Funai for evaluation, will indicate any actions and measures that still require mitigation and compensation. Subsequently, the studies will also be presented to the indigenous community. The main objective is to restore and strengthen the Avá-Canoeiro ethnic and cultural identity, considered an indigenous people of the Araguaia and Tocantins river Basins.

The Plan complements the community impact studies.



Cana Brava Hydropower Plant

Initiatives in the vicinity of the Assú Sol Photovoltaic Complex

In 2025, the Company continued the Quilombo Action Plan launched the previous year, designed to improve the quality of life for the approximately 150 families that make up the Bela Vista do Piató Remnant Quilombo Community (CRQ) in Assú, Rio Grande do Norte — within the area of influence of the Assú Sol Photovoltaic Complex.

Throughout the year, the Company was responsible for various initiatives in the area, including the construction of the community's water tank, the renovation and expansion of the health clinic and local school, the establishment of a community garden, the expansion of a communal kitchen, as well as courses and workshops to strengthen family farming. In addition, a book on the Biodiversity of Assú was produced, based on data obtained through the Photovoltaic Complex's Wildlife Monitoring and Rescue Program and Flora Rescue Program.• GRI 203-1

Volunteer activities outside the scope of the Quilombo Basic Environmental Plan were also performed, such as workshops on cultural and archaeological heritage and the revitalization of the community's sports court. In total, ENGIE Brasil Energia is expected to invest approximately R$ 6 million in projects and construction in the vicinity of the Assú Sol.• GRI 203-1



Initiatives in the vicinity of the Assuruá Wind Complex

In Gentio do Ouro (BA), the Company continued its social initiatives in the area surrounding the location where the Serra do Assurá Wind Complex is under construction and incorporating three quilombos and two pastoral communities. In 2025, work was completed on the construction of three community spaces for the meeting of residents' associations in the Comunidade Remanescente de Quilombola Pacheco, the Comunidade Remanescente de Quilombola Gregório e Silvério, and the Fundo and Fecho de Pasto Tiririca Community. • GRI 203-1

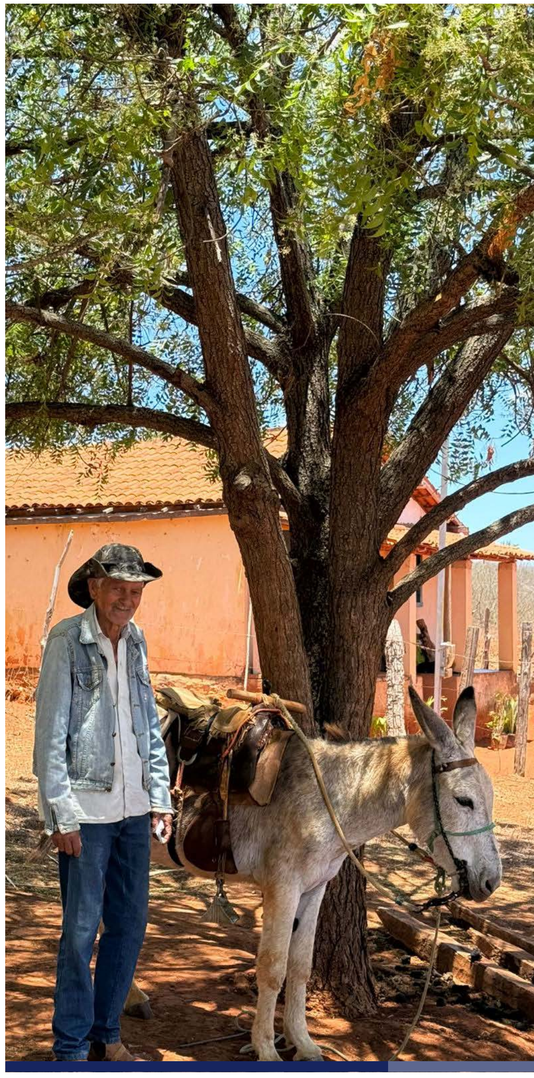
The project to restore two headwater springs — which for 18 years had no structured access to water for 18 years — was also completed, with the installation of water supply systems and a solar energy - powered pump and a 20,000 - liter reservoir. In parallel, the Company also conducted work on the area's cultural heritage including a book on the history of Gentio do Ouro, with the participation of residents, and videos of five traditional communities in the region. Direct investments of approximately R$ 6.3 million are planned for these initiatives benefiting traditional communities. • GRI 203-1

Initiatives in the vicinity of the Asa Branca and Graúna transmission systems

In the **Asa Branca** region, the Quilombo Sociocultural Assessments have been completed, and the implementation of the Quilombo Action Plan — developed through a participatory process — has been approved. The plan covers nine Remnant Quilombo Communities (CRQs) of: Arizona, Baixa do Cheiro, Baliza, Jussara, Mata do Meio, Rio das Lages, Varame, Santa Luzia, and Gitirana. • GRI 412-2

As part of efforts to strengthen community communication and promote cultural appreciation, Quilombo communication materials were distributed to the communities involved.

In the area of influence of the **Graúna System**, initiatives were adopted as part of the project's environmental licensing process, including the application for the Preliminary License. In the second half of 2025, three public hearings were held regarding the section subject to licensing by the state Water and Land Institute (IAT), ensuring the transparency of the process and the participation of potentially affected communities, with special attention to the region's traditional community areas.



Hydropower dam safety and community coordination

• GRI 3-3

ENGIE Brasil Energia prioritizes the safety of the communities where it operates, especially in regions where it operates hydropower plants. To this end, the Company has adopted a **Dam Safety Policy** that is aligned with global guidelines and fully complies with Brazilian law[2] . These standards form the basis of the Company's operations, guide the design of processes, ensure the integrity of infrastructure, prevent risks, and support local communities in preparing for emergency situations. • GRI 2-23

Since 2021, all 15 of the Company's plants keep **Emergency Action Plans (EAPs).** The documents were developed in collaboration with municipal and state civil protection and defense agencies and cover processes for detecting and classifying anomalies, as well as prevention and response protocols. Approximately 80 municipalities are located within operational influence areas, 31 of which are situated in the Self-Rescue Zone (ZAS), requiring agile, practical, and effective self-protection solutions. Another 49 are located in the Secondary Safety Zone (ZSS), regions where there is sufficient time for support actions by official emergency teams.

The development of the plans involved mapping approximately 20,000 hectares of potentially impacted areas and the initial registration of approximately 8,000 residents, who received guidance on self-rescue procedures and the dynamics of the operation. More than 4,000 signs were also installed at 668 points along escape routes and at 297 assembly points, in addition to 153 audible warning systems. An investment of over R$ 100 million is planned for the maintenance and operation of this infrastructure over the next ten years.

Subsequently, self-protection structures were implemented and emergency drills were conducted at all hydropower plants. Approximately 10,500 residents participated in the activities, with an average participation rate of 92% among the registered population. The drills took place with the support of municipal and state civil defense agencies and accompanied by the on-site evaluation of the warning systems, operation, evacuation times, and the movement of communities to assembly points.

The first cycle of drills concluded in 2025, as well as future drills will be held every three years. The results obtained support adjustments to internal processes, improve planning, and strengthen the capacity of response of the emergency structures.

In parallel with the tests of the units, technical teams conduct continuous monitoring of dams and levees using 3,306 instruments installed on 36 structures distributed across seven river basins, as well as 115 hydrometeorological monitoring points in 11 states. The data and information collected support power generation planning, hydraulic control of reservoir levels, and compliance with guidelines for multiple water uses.

During technical inspections, periodic analyses of structural conditions are conducted, along with assessments of critical and emergency scenarios outlined in the Dam Safety Plan. These preventive measures help identify anomalies and reduce the likelihood of accidents, disasters, and their impacts. Furthermore, hydrological control allows for the adjustment of reservoir operations and maintains generation availability in the face of critical scenarios and climatic and hydrological variables.

Self-Rescue Zones (SRZ)

	SRZ	Escape Routes	Meeting points	Alert systems	
Hydropower Plant	**Hectare**	**Quantity**	**Quantity**	**Quantity**	**Nr Sirens**
Itá	1,706	94	36	22	132
Machadinho	1,021	24	19	11	66
Passo Fundo	1,189	24	21	12	72
Salto Osório	710	9	9	7	42
Salto Santiago	2,568	171	38	16	96
Jose Gelásio (PCH)	59	1	1	1	6
Rondonópolis (PCH)	59	1	1	1	6
Jaguara	1,649	42	23	18	108
Miranda	2,265	57	26	18	108
Cana Brava	3,672	19	9	13	78
São Salvador	2,950	72	31	11	66
Ponte de Pedra	914	51	12	5	30
Estreito	2,150	103	71	18	108
Total	**20,911**	**668**	**297**	**153**	**918**

[2] National Dam Safety Policy (Law 12,334/2010, amended by Law 14,066/2020), National Civil Defense and Protection Policy (Law 12,608/2012) and ANEEL Normative Resolution 1,064/2023.



07. FINANCIAL AND OPERATION PERFORMANCE

- Operational and financial performance
- Operational performance
- Innovation management
- Economic-financial result

5.5 thousand average MW
Gross energy production

-11.0% vs 2024

96.2% uptime
Generation assets

+4.3 p.p. vs 2024

99.97% uptime
Transmission assets

-0.02 p.p. vs 2024

R$ 12.9 billion
Net operating revenue
+14.6% vs 2024

R$ 21.4 million
Investments in RD&I Annel
+18.9% vs 2024

R$ 2.8 billion
Adjusted Net Income
-15.6% vs 2024

R$ 7.6 billion
Adjusted Ebtida
+3.7% vs 2024

R$ 6.0 billion
In investments (new generation and transmission assets and modernizations)
-37.5% vs 2024

R$ 35.8 billion
Market value of the Company by the end of 2025
+23.4% vs 2024

Operational and financial performance

Macroeconomic scenario

In 2025, the global economy recorded a moderate but resilient performance. IMF and World Bank forecasts project global GDP growth at around 3.2%, close to that of 2024 and largely sustained by the growth in emerging markets, particularly India and China, and by the US economy, driven by intensive investments in technology and artificial intelligence. This partially compensated for the impact of more restrictive trade policies and geopolitical tensions.

Global inflation continued on a downward trajectory, making for less restrictive monetary policy in some economies, although risks such as greater commercial protection on the foreign trade front and fiscal vulnerabilities in emerging markets continue relevant.

In Brazil, economic growth recorded a slower pace than that observed in 2024. According to the Brazilian Institute of Geography and Statistics (IBGE), GDP closed the year with an expansion of 2.3%, compared to the 3.4% recorded in 2024, driven mainly by the exceptional performance of the agricultural sector and the resilience of the labor market. Household consumption, although positive, slowed significantly compared to the previous year, pressured by high borrowing costs in a restrictive monetary policy environment marked by elevated real interest rates — the Selic rate ended the period at 15% per year, the highest level in nearly two decades.

According to the IBGE, the country ended 2025 with inflation of 4.26%, as measured by the Amplified National Consumer Price Index (IPCA) — a result within the target set by the National Monetary Council (CMN), whose upper limit stands at 4.5%, although still above the midpoint of the target of 3%. Inflation control was supported by the appreciation of the Brazilian real during the period, with the reference exchange rate (Ptax), calculated by the Central Bank of Brazil, closing the year at BRL 5.489, compared to BRL 6.19 at the end of 2024.

Electric energy sector scenario

According to a survey of the International Energy Agency (IEA), consumption of electricity grew faster than the overall demand for energy, driven by the electrification of means of transportation, industry, heating, and refrigeration, as well as robust expansion in data centers and use of artificial intelligence. Regionally, emerging and developing economies accounted for the larger part of the increase, more especially India and Southeast Asia. Following decades of stability, electricity consumption reported a significant increase, driven by digitalization and new industrial uses.

Over a medium-term horizon, forecasts suggest global demand will have increased approximately 40% by 2035 according to the base scenario with renewable energy playing a central role in this process – notably photovoltaic solar and wind. At the same time, the caveat in this context is that the significant penetration of renewables will demand a proportional acceleration of investments in network infrastructure, flexibility in the system and storage - without which the potential for these energy sources will not fully translate into energy security and lower emissions.

While progress in renewables and electrification is expressive, climate targets are still outside the reach of scenarios characterizing current policies, and growth in demand may place pressure on unprepared systems, increasing costs and the risks of supply shortfalls. Thus, electric energy, energy security and sustainability have become inseparable, requiring integrated planning, diversification of supply chains (including critical minerals), and a significant increase in investment in clean technologies and supporting infrastructure.

Hence, as in the case of the global scenario, the outlook for Brazil is one of growth in consumption which in 2025, was 562,659 GWh, a year - on - year increase of 0.2% from 561,716 GWh according to the Energy Research Company (EPE). Performance was principally the result of growth in the residential market - 1.5% in the period.

The regulated market (ACR) fell 1.2%, and the free market (ACL) increased by 2.7%. At year-end 2025, each one corresponded to 56.2% and 43.8% of domestic consumption, respectively. After the opening of the free market to all consumers in Group A (high voltage) in January 2024 (Ministry of Mines and Energy Ordinance 50/2022), some 26,000 consumers migrated to the ACL in the same year and a further 19,000 in 2025.

Broken down by region, variation of consumption year-on-year was 2.5% in the North, 1.5% in the Central-West region, 1.1% in the Northeast, 0.3% in the South and - 0.8% in the Southeast.

Sector and regulatory debates

ENGIE Brasil Energia participates in regulatory and industry discussions through representative associations and, directly, in public consultations conducted by regulatory agencies. This engagement is conducted transparently and in accordance with corporate guidelines, including the Company's Ethics Code of Conduct and Guide to Ethical Practices.

The Regulatory and Market Affairs Area coordinates the monitoring of these issues in collaboration with the units responsible for the matters under discussion — and reports to the Chief Regulation, Strategy, and Communication Officer, a member of the Executive Board. Its responsibilities include monitoring regulatory and legislative initiatives, assessing their potential impacts, and communicating developments and critical issues related to topics that may affect the Company's business.

In 2025, the Company implemented a new process to manage its activities and engagement with external entities, such as trade and industry associations, advocacy groups, think tanks, government agencies, consortia, and

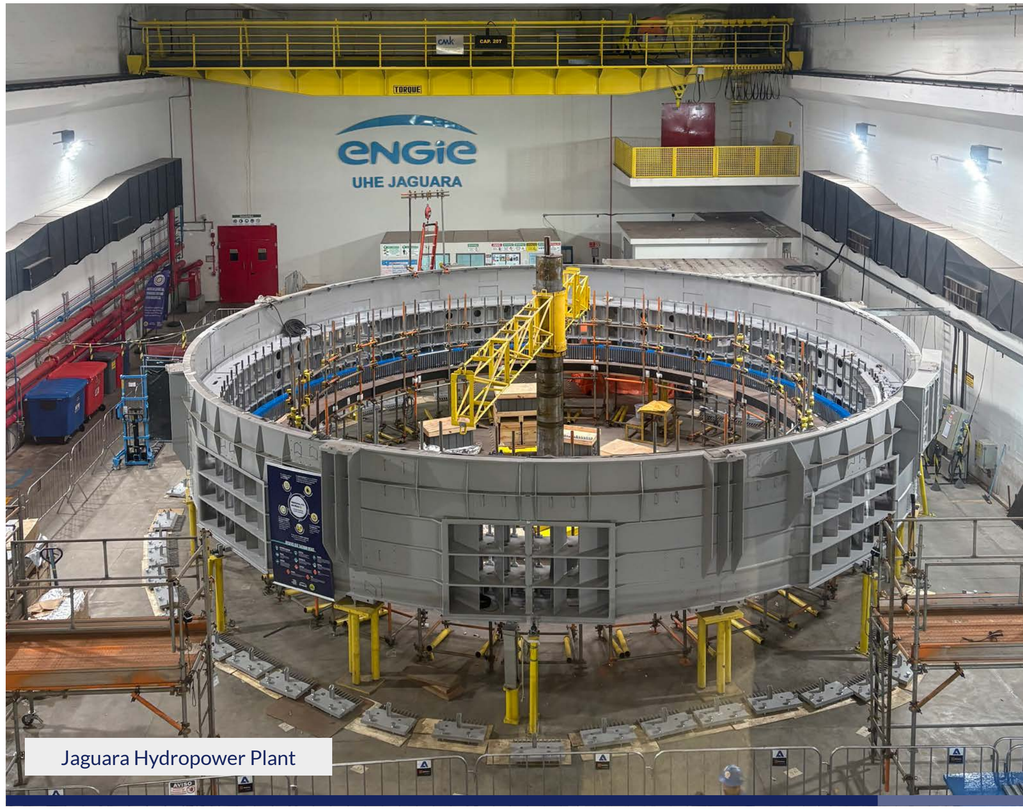
The company engages in strategic movements and discussions for the sustainable development of the sector

sponsored entities. This new process establishes clear governance practices for decision-making regarding new engagements and the appointment of Company representatives to these entities and requiring approval at the statutory executive level. The process also includes an analysis of potential engagement based on strategic relevance, associated risks, and alignment with the Paris Agreement. For associations where membership is already ongoing, it provides for an annual evaluation cycle of the entities, analyzing the main topics of debate proposed during the year and ensuring alignment with the Company's positions and perspectives.

During the period, a key development was the passage of Law 15,269/2025, which introduced significant changes to the modernization process of the Brazilian electric energy sector, with measures aimed at strengthening energy security, expanding access to the energy market, and ensuring affordable rates. Among the main advances are the gradual opening of the Free Contracting Environment (ACL) to consumers of different sizes and voltage levels, the elimination of the discount on transmission and distribution network usage tariffs for new contracts and expansions, and the establishment of a cap on Energy Development Account (CDE) charges.

The legislation also established guidelines for handling curtailment, with compensation rules due to transmission infrastructure constraints. Energy storage as an integral part of the electricity sector was also recognized, permitting solutions such as battery systems and hydraulic storage to provide services to the electricity system and participate in national energy planning. All these measures are expected to be regulated through complementary rules issued by the National Electric Energy Agency (ANEEL) and the Ministry of Mines and Energy (MME).

Also noteworthy is Law 15,235/2025, originating from Provisional Measure 1,300/2025, which allowed for the renegotiation of the Use of Public Assets and helping to reduce legal disputes related to energy trading within the scope of the Electric Energy Trading Board (CCEE).



Jaguara Hydropower Plant

The following table presents the main topics monitored by ENGIE Brasil Energia in 2025. The Company's activities seek to contribute to the improvement of the regulatory environment of the Brazilian electricity sector and to the advancement of public policies aligned with its purpose and global decarbonization commitments, in line with the Paris Agreement.

Regulatory issues monitored in 2025

Theme	Why the theme is important for ENGIE Brasil Energia	Company positioning
Modernization of the electric energy sector – Law 15,269/2025	The legislation has led to significant progress in the modernization of Brazil's electricity sector. Key provisions include the elimination of the discount on the system usage tariff for newly eligible consumers and new projects, the establishment of guidelines for handling curtailment, and the expansion of market access for low-voltage consumers. The regulation also provides compensation for the operational reserve service provided by hydropower plants, sets a cap on charges for the Energy Development Account (CDE), and revises aspects related to self-generation by equivalence. Additionally, it paves the way for a review of the price-setting methodology and reinforces recognition of the systemic role of hydropower plants, including the possibility of early renewal of concessions.	ENGIE Brasil Energia supports most of the measures introduced by Law 15,269/2025. The Company advocates improving the regulatory framework of the electricity sector and streamlining subsidies, to avoid excessive costs for consumers and promote a balanced energy transition. It also emphasizes the importance of recognizing the services provided by hydroelectric plants for the safety and reliability of the electricity system. The Company has closely followed this issue and contributed to the debate through industry associations.
Law 15.235/2025	Stemming from Provisional Measure 1,300/2025, the law allows the renegotiation of the Use of Public Assets, permitting the allocation of additional funds to the Energy Development Account (CDE). The text also introduced greater flexibility regarding irrigation schedules, allowing for adjustments based on the operating conditions of the electrical system, which may contribute to the mitigation of generation curtailment events.	During the legislative process for the provisional measure, the initial proposal called for broader changes to the regulatory framework of the electricity sector, including the abrupt elimination of the discount on the system usage tariff for renewable power plants already in operation. These projects were already facing financial impacts associated with curtailment. The final approved version resulted in a more balanced text, reducing potential impacts on existing assets and preserving greater regulatory stability for the sector.

The list of associations with which the Company is affiliated, as well as the amounts spent on contributions to such entities, are published in the **Supplementary Folder.** In 2025, approximately R$ 1.7 million was contributed to associations and research centers to support participation in discussions on topics related to the electric power sector.

Prohibition on political financing

• 415-1

As in recent years, in 2025 ENGIE Brasil Energia made no donations or entered into any partnerships involving political parties or political figures, nor did it support political campaigns of any kind. The Company's Ethics Code of Conduct condemns influence peddling and prohibits any funding of political activities, even in countries where such support is authorized and permitted by law. In Brazil, political donations by legal entities have been prohibited since the enactment of Law 13,165 in 2015.

Operational performance

Modernization of the generator park

The high level of uptime and operational efficiency of assets is also the result of investments in plant modernization.
In 2025, the Company completed the modernization of the six generator units at the Salto Osório Hydropower Plant (PR) with the units now performing well. The initiative is even more relevant when it is observed that the modernization increased the efficiency of Generating Units 5 and 6, adding an average of 9.8 MW to commercial capacity.

Throughout the year, the modernization projects for the Ponte de Pedra (MT) and Jaguara (SP) hydropower plants continued apace with significant progress in the engineering and manufacturing phases. The start of work on the Generating Units of both projects is scheduled for 2026. The expectation is for an extension of the useful life of the equipment, ensuring reliability and guaranteeing high uptime rates.

The photovoltaic assets have also been subject to modernization work for ensuring operational improvements and enhanced performance.
Work on the modernization of the Assu V, Paracatu, and Floresta photovoltaic complexes has been concluded involving the tracker control and communication systems with reports of good operational availability.
At the Sertão Solar Barreiras Photovoltaic Complex, the medium -voltage and fiber optic cable network was completely replaced, representing an investment of R$ 24 million in 2025, with the expectation of reductions in energy losses and downtime.

At the São Pedro Photovoltaic Complex, a 4 MW ITS (inverter transformer station) was completely replaced as part of the recovery process from fire damage in 2024 this covered by property and loss of profits insurance.

The Paracatu IV Photovoltaic Complex underwent major reconstruction following damage caused by an extreme weather event in 2023 and receiving more modern, efficient, and weather - resilient equipment, performing in excellent style throughout 2025.
The Paracatu I, II, and III plants, which belong to the same Photovoltaic Complex, were expanded to maintain generation at the levels contracted by the asset in the reserve energy auctions. Work has been completed and now awaits authorization from ONS (National Electric Energy System Operator) so that test operations can begin.

Investment in modernization across all the Company's assets totaled R$ 82 million in 2025, 44% less than the R$ 147 million in 2024.

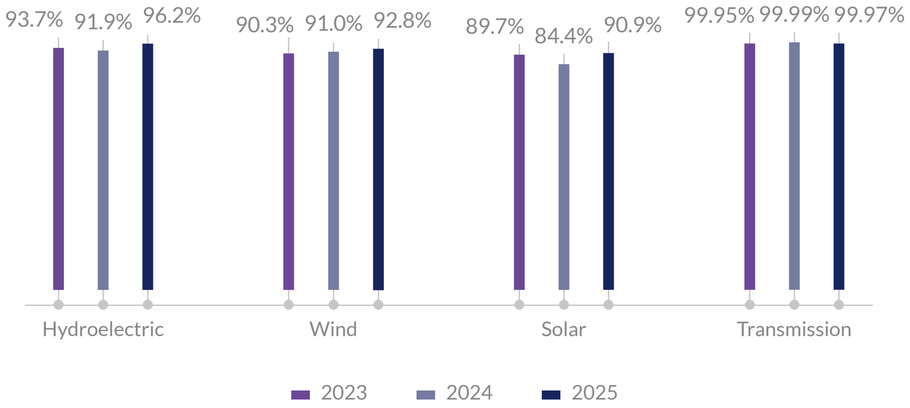


Assets uptime

• GRI G4-EU30

In 2025, considering all programmed and forced stoppages, the hydropower plants operated by ENGIE Brasil Energia reached an uptime rate of 96.2%, an increase of 4.3 p.p. in the uptime rates compared to 2024. Uptime rates were below average in 2024 due to long-term intervention at the Number 2 Generator Unit of Salto Santiago Hydropower Plant, albeit returning to the historical pattern in 2025.

Uptime Operating, considering scheduled and forced shutdowns



The wind farms recorded an uptime of 92.8% in 2025, an increase of 1.8 p.p. compared to the 91.0% in 2024. This result is indicative of operational maturity as well as the consolidation of the Company's management practices for this energy source over the period.

At the solar energy farms, the uptime rate in 2025 was 90.9%, a 6.5 p.p. improvement over 2024. This result largely reflects the reinitiation of operations at the Paracatu 4 Photovoltaic Plant, operations at which had been impacted by an extreme weather event in 2023.

In the case of the transmission assets, ENGIE Brasil Energia continues to register high operational performance with a total uptime rate of 99.97% in 2025. These results were slightly down on the 99.99% observed in 2024, a reflection mainly of extreme weather events in the state of Paraná in the last quarter of 2025.

Electrical energy losses in transmission (energy lost in the grid divided by the energy transmitted) were 389,004.42 MWh in 2025, corresponding to 0.9% - with 0.7% relating to the Gralha Azul System, 1.3% to the Novo Estado System, and 2.0% to the Graúna System. The Gavião Real System reported no losses.

Energy generation

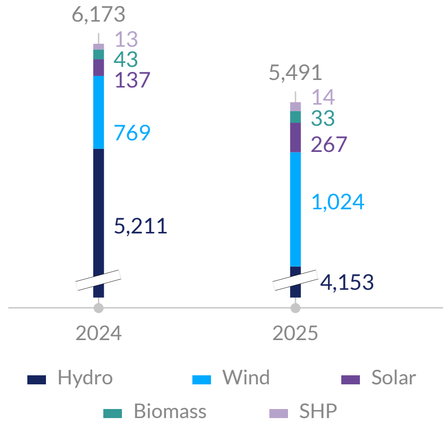
• GRI G4-EU2; SASB IF-EU-000.D

In 2025, the global generation of plants operated by ENGIE Brasil Energia totaled 48,098 GWh (5,491 average MW), representing a reduction of 11.3% in relation to 2024, when 54,223 GWh (6,173 average MW) was generated.

Generation from the hydropower plants in 2025 reached 36,379 GWh (4,153 average MW), 20.5% less than in 2024. As hydrological conditions were similar year-on-year, this variation is associated with the operational policy of the National Interconnected System (SIN), which dictates allocation of generation with a view to optimizing use of available water resources and prioritizing dispatch from complementary sources.

In the case of complementary plants, energy generation in 2025 was 11,719 GWh (1,338 average MW), 38.6% higher than in 2024. This growth largely reflects the entry into full operation of the Serra do Assuruá Wind Complex and the Assú Sol Photovoltaic Complex.

Generation by source (Avg MW)



Note: The variation between the percentage calculated in GWh and average MW in 2024 occurs due to the leap year.

Worthy of note is that the decrease in the Company's hydropower generation does not necessarily cause deterioration in economic-financial performance. Similarly, an increase in this type of generation does not necessarily imply a growth in economic-financial performance. This is due to the application of the Energy Reallocation Mechanism (MRE), where the inherent hydrological risks of hydropower generation are shared proportionally among MRE participants.

Curtailment

According to the ONS, there are three main categories of curtailment: Energetic (when it is impossible to allocate generation to the load), Electrical Reliability (due to reasons related to the electrical reliability of equipment external to the plants) and External Unavailability (caused by unavailability of facilities external to the plants).

Law 15,269, promulgated in November 2025, establishes a compensation system for generation cuts in the case of Electrical Reliability and External Unavailability as from September 01, 2023 to November 2025, based on the regulations of the Law.

Curtailment by source – ENGIE and SIN

	2025			2024		
	Wind	Solar	Total	Wind	Solar	Total
ENGIE	18%	28%	21%	8%	19%	11%
SIN	16%	27%	19%	7%	18%	9%

Source: In-house study by ENGIE Brasil Energia based on assumptions published by the ONS and subject to updates

The wind and solar power plants operated by ENGIE Brasil Energia recorded generation curtailment of 21% in 2025, compared to a total unavailability of 19% for all the plants that make up the National Interconnected System (SIN).

Innovation management

Areas of focus • GRI 3-3

The transition to a low-carbon economy requires an innovative environment and disruptive proposals that address the main challenges and needs of people and the territories where they reside. For this reason, ENGIE Brasil Energia invests and is dedicated to research and development in the areas of energy resources, renewable sources, automation, and digitization of processes, as well as the mitigation of socioenvironmental impacts.

Both in-house and among its stakeholders, the Company encourages disruptive thinking and collaborative action in the quest for ways to benefit society, combining science, technology, and human capital. In this way, employees from all sectors, entrepreneurs, students, researchers, universities, and other institutions participate in this process and work together to create and offer new, sustainable, and profitable solutions.

Innovation also supports **operational efficiency** at the Company by applying new perspectives to already established equipment and processes.

This approach combines the experience and strength of our teams together with new technologies with the aim of improving performance, increasing reliability and resilience, and/or reducing costs.

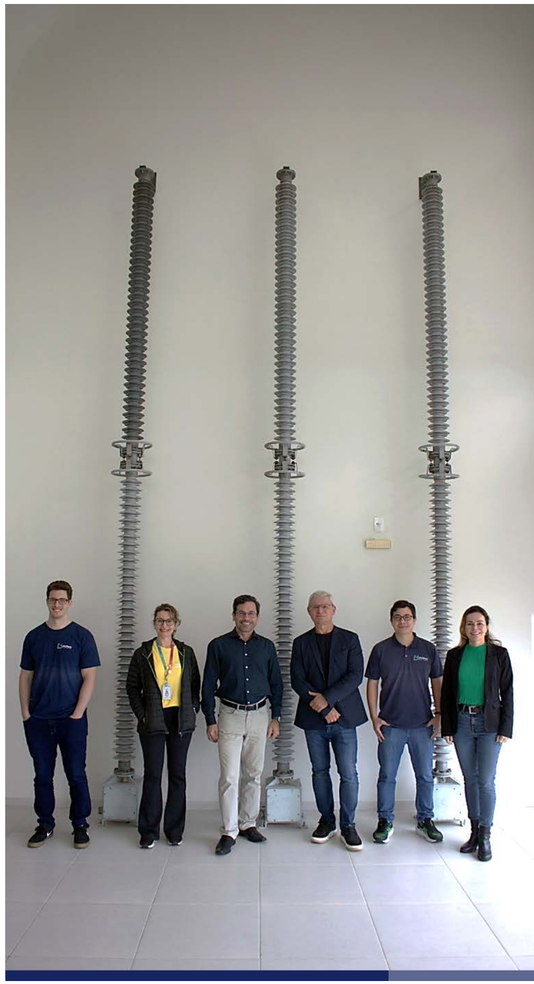
Management of innovation is handled by the following areas:

Innovation forum

Comprising leaders from various Company's units, the group works on internal strategic planning for initiatives and investments in Research, Development, and Innovation (RD&I) projects.

Tactical innovation unit

A multidisciplinary unit responsible for approving investments and monitoring scenarios, analyzing new tools, potential customers, and regulations, as well as promoting a culture of innovation and approving criteria for the Inove Program (**see further on**).



Innovation, research, and development coordination

A team dedicated to this activity, coordinating various innovation initiatives at ENGIE Brasil Energia.

In 2025, the Company representative sat on the RD&I Committee of the Brazilian Association of Electric Power Transmission Companies (ABRATE) to support the development of new cooperative projects and to analyze current regulations. • GRI 2-28

Innovation Day

EIn March 2025, the Company hosted Innovation Day, an event that brought together employees and experts to exchange experiences, share knowledge, and inspire new ideas. The program included lectures and roundtable discussions, focusing on exploring trends and innovative solutions.

The event highlighted the leading role of the teams by awarding prizes to innovative areas of the Company and projects, recognizing initiatives that transform processes and develop new products.

ANEEL Program

One of the most significant efforts to foster innovation at ENGIE Brasil Energia is ANEEL's Research, Development, and Innovation Program, which aims to drive and stimulate the evolution of the electricity sector in the country. Under the program, established by Law 9,991/2000, companies in the sector must allocate 1% of their annual net operating revenue to RD&I activities. The regulation reinforces the Company's commitment to creating and perfecting innovative solutions.

Over the years, ENGIE Brasil Energia has already invested more than R$ 270 million in approximately 200 projects with various partners. In 2025 alone, more than **R$ 57.3 million** was invested, as shown in the infographic below. • GRI G4-EU8

DISTRIBUTION OF INVESTMENTS IN RD&I IN 2025

R$ 22.9 MILLION to the National Technological and Scientific Development Fund (FNDCT)

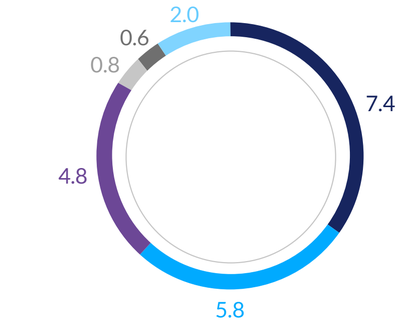
R$ 11.4 MILLION to the Ministry of Mines and Energy for supporting the running of the Energy Research Company (EPE)

R$ 6.9 MILLION for the Energy Development Account (CDE), for funding affordable tariffs

R$ 16.1 MILLION to the balance for application in PD&I projects

The amount invested in the ongoing 15 initiatives with funds from ANEEL's available balance for RD&I contributions in 2025, was **R$ 21.4 million**, distributed across various themes. Considering the amount spent since the first stages of each work front in previous years, the total exceeded R$ 50.4 million. Approximately 690 employees and 152 external research personnel have worked on the projects. • GRI G4-EU8

Investments in R&D Projects in 2025, by category (R$ million)



National award

In 2025, ENGIE Brasil Energia was named the most innovative organization of the year in the Generation – Large Companies category at the ANEEL Innovation Awards. The initiative recognizes companies that make significant contributions to the electric energy sector through the Research, Development, and Innovation (RD&I) program, considering projects on which work was being conducted between October 2023 and December 2024.

PD&I DNA Ambiental

• GRI G4-EU8

In 2025, ENGIE Brasil Energia completed a pioneering project under the ANEEL RD&I program, with an investment of R$ 5.2 million. The initiative led to the creation of a methodology based on Environmental DNA (eDNA) to optimize the monitoring of fish fauna in hydropower reservoirs. •

In partnership with the startup ATGC Genética Ambiental and incubated at the Federal University of Paraná (UFPR), standardized protocols were developed for the collection, extraction, and analysis of eDNA, adapted to the conditions of Brazilian reservoirs. The approach allows for the identification of fish species through genetic traces present in the water, eliminating the need to capture individual species – therefore a less invasive, faster, and more accurate method.

In addition to contributing to biodiversity conservation, the project generated a scientific and technological legacy, with the **completion of academic research, submission of eight scientific articles, and filing of three patent applications for innovative molecular markers.** The methodology has the potential to be incorporated into the Company's and the electricity sector's monitoring programs.

Key results

Regional genetic bank: creation of a database with 893 genetic sequences from 235 species, including endemic species, which strengthens molecular identification and contributes to global databases such as GenBank.

Standardized protocols: development and validation of procedures for applying the method in the field and laboratory.

High sensitivity: detection of 19 species not previously recorded in conventional monitoring at the São Salvador Hydropower Plant.

Royalties

For the third consecutive year, the Company received royalties from the sale of domestic wind turbines, developed in partnership with WEG and Centrais Elétricas de Santa Catarina (Celesc), through ANEEL's R&D project **"Development and certification of a nationally-made direct-drive wind turbine of 4 MW or more, with a permanent magnet synchronous generator and full-power converter"**. With a rated power of 4.2 MW, the turbine is the first Brazilian wind turbine and was ENGIE's largest R&D project in the country — the Company investing approximately R$ 80 million.

The royalties received in 2025 relate to 122 wind turbines. In addition to confirming the strategic importance of innovation for value creation, the initiative has proven beneficial for all market players who benefit from the solutions developed, such as the supply chain involved in the design, testing, deployment, and operation of wind farms in Brazil.

New projects

• GRI G4-EU8

In 2025, five of ENGIE Brasil Energia's proposals were approved under ANEEL's R&D Program, with support from external entities. Of particular note is the **"Autonomous solar farm drycleaning system",** project which consists of autonomous robots that clean solar panels without human intervention. The device is operated remotely, with energy self-sufficiency, via a platform for accessing its key data.

Another 12 projects were undertaken throughout 2025 to find solutions for operational, administrative-financial, and environmental challenges. Additionally, two projects were incorporated under ANEEL's R&D program, the result of the acquisition of the Santo Antônio do Jari and Cachoeira Caldeirão hydropower plants. Detailed information on these initiatives can be accessed on the **dedicated page on the Company's website** and the **specific playlist** for Innovation and R&D from the ENGIE Brasil Energia YouTube channel. • GRI G4-EU8

First optical transformer in Latin America • GRI G4-EU8

In 2025, in partnership with PowerOpticks and AqTech Power Prognostics, ENGIE Brasil Energia launched Latin America´s first **Optical Electronic Current Transformer - TECO.**

At an investment of more than R$ 15 million from ENGIE Brasil Energia, the TECO project was begun in 2015 as part of ANEEL's Research, Development, and Innovation (RD&I) program and represents a national milestone in the electric energy sector. Worldwide, there are only five other manufacturers of similar products in China, Italy, and Spain.

Patented by the Company, the equipment measures power currents with greater safety and efficiency, without the potential risk of explosion (common in conventional models). With TECO, there is greater data accuracy, better frequency response, saving of space, operational safety, and a lower environmental impact.

In effective operation since 2017, TECO has already been deployed in ENGIE Brasil Energia's projects and is now progressing into the sales and manufacturing phase for the output of the first full scale product lot. Conclusion of the development stages is scheduled for February 2027.

Internal innovation

• GRI G4-EU8

Inove program

Every year, ENGIE Brasil Energia runs the Inove Program, which aims to encourage internal protagonism, identify opportunities, improve processes, and drive the development of innovative business solutions. Ideas are evaluated by the Innovation Task Force, and employees are rewarded at each stage. The suggestions with the greatest relevance and creativity receive support and financial resources for implementation.

In 2025, the Program set an enrolment record: 678 initiatives were registered by employees, compared to 418 in 2024. Along with the record number of entries, there was a 30% increase in the number of employees involved in the entire process, with 625 participants. The winning initiatives utilized artificial intelligence applications in the energy sector, drones for property surveillance, and studies on the impacts of climate change.

Another highlight was the encouragement of team formation with gender diversity, the disabled, and cross-functional collaboration — as a result, the number of female participants was 38% greater than in the preceding year. There was also a significant increase in the participation of innovative initiatives from employees at the wind and solar power plants. • GRI G4-EU8

INOVE 2025 • GRI G4-EU8

678 registered ideas

625 employees involved

MORE THAN R$ 1.6 MILLION
invested in internal innovation projects

During the same period, the Company launched an **Internal Health and Safety Innovation Challenge**, with the aim of improving workplace conditions for employees and enhancing the protection of the Company's assets. The Challenge concluded in September, with awards given to three of the 114 proposed ideas, to be implemented throughout 2026, and three other outstanding initiatives — for which the employees involved received due recognition.

Open innovation

LinkLab ACATE

• GRI G4-EU8

Sharing technology with stakeholders is one of ENGIE Brasil Energia's key areas of focus. With the aim of fostering mutual learning, the Company operates under an Open Innovation model as a sponsor of the LinkLab program, developed by the Santa Catarina Technology Association (Acate) in Florianópolis.

The initiative fosters connections between large organizations, startups, and technology - based companies, facilitating the implementation of new experiments, including Proofs of Concept (POCs). If validated, these proofs can become business models.

In 2025, in partnership with the program, seven strategic challenges were launched, focusing on technical topics that involved risk and failure mitigation and monitoring in operational assets, as well as employee training.

Lei do Bem

ENGIE Brasil also promotes innovation through the so-called Lei do Bem (Law 11,196/2005), which encourages research and technological innovation through the intermediary of tax incentives.

In 2025, seven innovative projects were deemed eligible for the incentive, with an investment of approximately R$ 8.9 million and the participation of 135 employees. The tax benefits used totaled approximately R$ 1.8 million.. • GRI G4-EU8

InovaSolar Challenge • GRI G4-EU8

In 2025, ENGIE Brasil Energia launched the InovaSolar Challenge through a Call for Proposals for financing RD&I projects focused on operational efficiency and expanding energy generation at the Company's solar farms.

Ten strategic challenges were proposed for organizations, companies, and universities to submit suggestions on topics such as **solar panel cleaning and vegetation control, prevention of equipment theft at photovoltaic plants, fire detection and prevention, reduction of curtailment, and technological renewal**, among others.

In total, the program received 129 projects eligible for assessment, involving representatives from 16 Brazilian states, with investments worth R$ 185. The proposals were submitted by 39 startups, 38 companies, 39 scientific and technological institutions (ICTS), and 13 universities.

AEVO Intrapreneurship Award

ENGIE Brasil Energia was one of the outstanding companies in the third edition of the AEVO Intrapreneurship Award, winning six trophies and ranked in third place in the Sustainable Innovation, Open Innovation and Climatic Urgency categories. The Company was also among the top ten names in Transformative Innovation and in Diversity, Equity, and Inclusion (DEI), underscoring the significance of the initiatives developed by its teams.

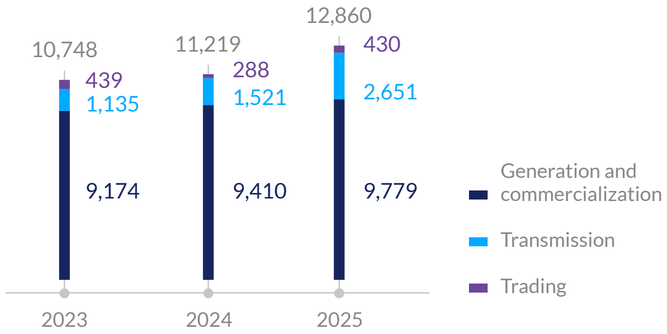
Economic-financial result

Below please find a summary of the main components of the financial result, reported in detail in the Management Report and Financial Statements 2025, which may be accessed in this link.

Net operating revenue

Net operating revenue increased from R$ 11,219 million in 2024 to R$ 12,860 million in 2025, that is an increase of R$ 1,641 million (14.6%). This variation reflects largely the following effects: (i) growth of R$ 381 million (17.6%) in net operating revenue from the energy generation and sales portfolio; (ii) an increase of R$ 352 million (121.0%), mainly due to progress reported on the construction of the Asa Branca Transmission System which impacted net operating revenue from the transmission system; and (iii) an increase of R$ 73 million (93.6%) in the trading segment.

Net operating revenue (R$ million)

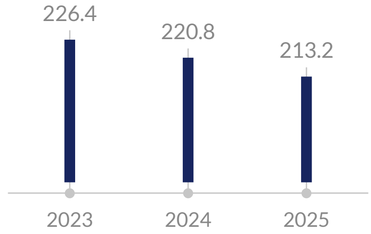


Net average selling price

The average selling price of energy, net of charges on revenue and trading operations, was R$ 213.18/MWh in 2025, 3.4% lower than the price in 2024, which was R$ 220.79/MWh. • SASB IF-EU-240a.1IF-EU-110a.1

*Net of sale taxes and trading operations.

Net average selling price* (R$/MWh)



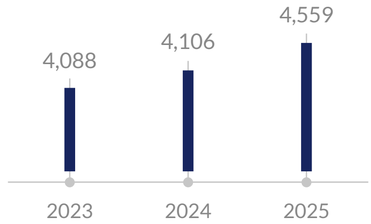


Campo Largo Wind Complex

Volume of energy sold

The volume of energy sold in agreements, net of trading operations, reached 39,933 GWh (4,559 average MW), against 36,064 GWh (4,106 average MW) reported in 2024, an increase of 3,869 GWh (453 average MW) or 11.0%.

Volume of energy sold* (average MW)

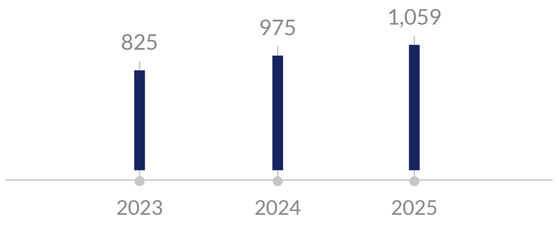


*Net of trading operations.

Operational result from the energy transmission segment

Gross result from transmission segment in 2025 was R$ 1,059 million, R$ 84 million (8.6%) higher than the result for 2024 of R$ 975 million. The variation arose mainly due to: (i) the growth of R$ 99 million (10.6%) in the remuneration from concession assets, caused in particular by the progress in construction work on the Asa Branca and Graúna transmission systems; and attenuated by (ii) the negative effect of R$ 28 million (75.7%) in variation of the net result for construction revenues and costs (increases of R$ 1,010 million and R$ 1,038 million, respectively), arising from a negative result at the Asa Branca Transmission System, following the revision of the estimated CAPEX for the implementation of the project; but attenuated by progress made in the work on the Asa Branca itself, and Graúna transmission systems.

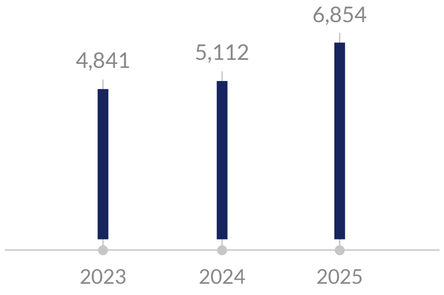
Gross result from transmission segment (R$ million)



Operational costs

In 2025, annual operational costs reached R$ 6,854 million, R$ 1,742 million (34.1%) greater than the R$ 5,112 million booked in 2024. This variation was a combination of the following factors: (i) a growth of R$ 1,046 million (191.6%) in the costs of the transmission segment, mainly higher construction costs of the Asa Branca Transmission System; (ii) an increase of R$ 563 million (13.2%) in the energy generation and sale portfolio; and (iii) an increase of R$ 133 million (45.1%) in energy trading overheads.

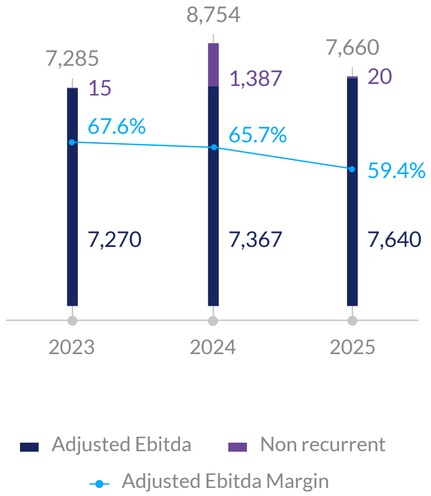
Costs (R$ million)



Ebitda and Ebitda margin

Between 2025 and 2024, Adjusted Ebitda increased R$ 273 million (3.7%) from R$ 7,367 million in 2024 to R$ 7,640 million in 2025. The variation was a consequence of the following positive effects: (i) R$ 161 million (16.5%) from the energy transmission segment; (ii) R$ 132 million (2.3%) in the Company's electric energy generation and sales portfolio; and (iii) R$ 7 million derived from the energy trading segment. These positive impacts were offset by the negative effect: (iv) of R$ 27 million (3.8%) due mainly to the reduction of the percentage stake held in the jointly controlled subsidiary - TAG.

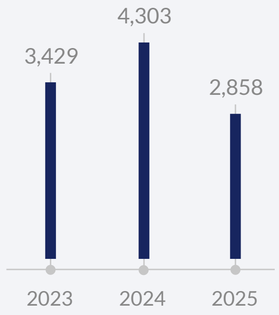
Adjusted Ebitda (R$ million)



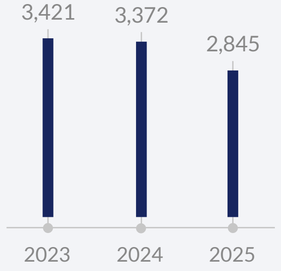
Net income

On an annual basis, net income declined from R$ 4,303 million in 2024 to R$ 2,858 million in 2025, a difference of R$ 1,445 million, or a 33.6% reduction. This was the result of the combination of the following effects: (i) variation in non-recurring effects, with a net negative impact of R$ 918 million, substantially due to the sale of the stake in TAG; (ii) the negative impact of R$ 666 million from net financial results; (iii) an increase of R$ 320 million in depreciation and amortization; mitigated by (iv) an increase of R$ 273 million in adjusted Ebitda; and (v) a reduction of R$ 186 million in income tax and social contribution, considering recurring transactions. Excluding non-recurring effects, net income decreased by R$ 527 million (15.6%) between compared years.

Net income (R$ million)



Adjusted Net Income (R$ million)



Distributed and Added Value (DVA)

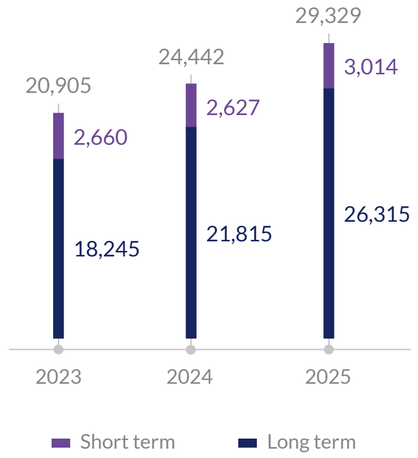
In 2025, the Company generated R$ 9,303 million in added value which was distributed among its stakeholders as shown in the table below. This amount was 10.9% lower than the R$ 10,439 million distributed in 2024. • GRI 201-1

Distribution of Value Added	R$ thousand	
Government	2,719,705	29.2%
Employees	448,843	4.8%
Shareholders	2,856,459	30.7%
Third Parties	3,276,929	35.2%
Retained	1,460	0.0%

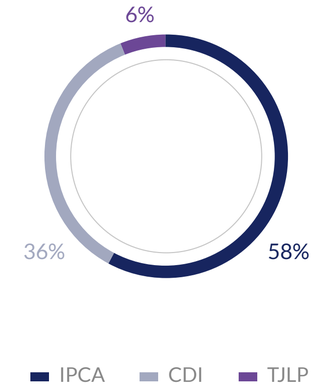
Debt

As of December 31, 2025, total consolidated gross debt, representing principally loans, financing, debentures, and preferred shares redeemable, net of hedging operations, totaled R$ 29,329 million — an increase of 20.0% (R$ 4,887 million) compared to the position as of December 31, 2024. The average debt maturity at the end of the 4Q25 was 7.2 years. The average weighted nominal cost of debt at the end of 2025 was 11.4% — equivalent to IPCA + 6.8% — 0.9 p.p. higher than recorded at the end of the 2024 (10.5% — equivalent to IPCA + 5.4%).

Gross Debt (R$ million)



Debt breakdown (% of total)



Capital expenditures

ENGIE Brasil Energia's investments reached **R$ 6,040 million**, of which:

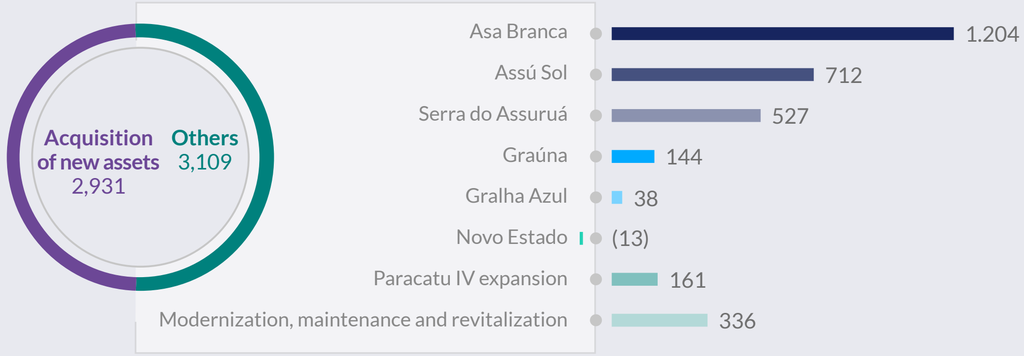
R$ 2,931 million relating to the acquisition of new assets, being **R$ 2,944 million** for the acquisition of the Santo Antônio do Jari and Cachoeira Caldeirão Hydroelectric Plants — **R$ 2,286 million** paid to the seller upon closing the transaction as an adjusted purchase price and the assumption of **R$ 658 million** in net debt (total debt less cash and restricted deposits); a reduction of **R$ 16 million** corresponding to the adjustment of the final acquisition value of the photovoltaic plants after completion of incorporation; and **R$ 3 million** in additional investment in the acquisition of a stake in the Serra do Assuruá Wind Complex;

R$ 2,773 million applied to the construction of new projects: **R$ 1,204 million** na Asa Branca Transmissora de Energia, **R$ 712 million** in the Assú Sol Photovoltaic Complex **R$ 527 million** in the implementation of the Serra do Assuruá Wind Complex, **R$ 144 million** in the Graúna Transmission System, **R$ 38 million** in the execution of the reinforcement of the Ponta Grossa Substation, part of Gralha Azul Transmission System, **R$ 161 million** in the expansion of the Paracatu IV Photovoltaic Plant, and **R$ 13 milion** in the Novo Estado Transmission System, resulting from a successful tax claim with a corresponding reduction in the total capex of the project;

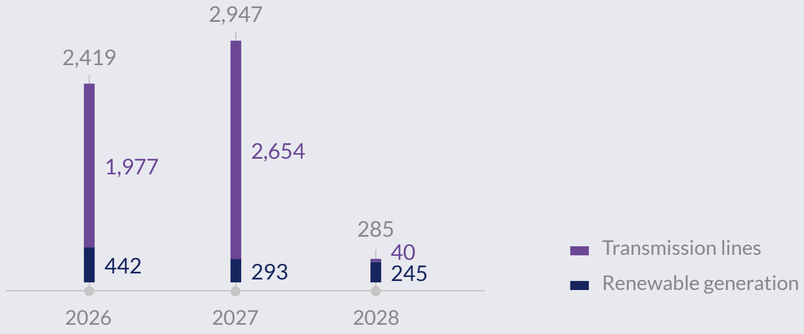
R$ 254 million allocated to the revitalization of the generating complex, mainly hydropower and solar plants; and

R$ 82 million allocated to modernization projects: **R$ 68 million** at the Jaguara Hydropower Plant, **R$ 4 million** at the Ponte de Pedra Hydroelectric Plant and **R$ 10 million** at the Salto Osório Hydroelectric Plant.

2025 Capital expenditure (R$ million)



Budgeted investments for the coming years, by business line (R$ million)



Capital markets

A ENGIE Brasil Energia is present in more than ten indexes in the Brazilian market. Since its listing on B3's Novo Mercado, EBE has become a component of the Special Corporate Governance Stock Index (IGC) and the Special Tag Along Stock Index (ITAG), incorporating those companies offering greater protection to minority shareholders in the event of the sale of a controlling stake. The Company's shares are also included in the Corporate Sustainability Stock Index (ISE), comprising companies with a recognized commitment to social and corporate responsibility, as well as the Electric Energy Stock Index (IEE), which is a sector index made up of the more significant listed companies in the industry. The Company's shares are also traded on B3's leading stock index – the Ibovespa – and are traded under the **EGIE3 ticker**. On the United States Over-the-Counter (OTC) market, the Company's Level 1 American Depositary Receipts (ADR) are traded under the **EGIEY Code**, one ADR being equivalent to one common share.

On November 5, 2025, the Board of Directors approved the **increase in capital stock with the issue of 326,371,096 new common**, book entry shares, with no par value, **distributed to the Company's shareholders as a bonus** on December 1, 2025 in the proportion of 1 new share for every 2.5 existing common shares. The benefit was extended to the ADRs in the same proportion as in case of the common shares.

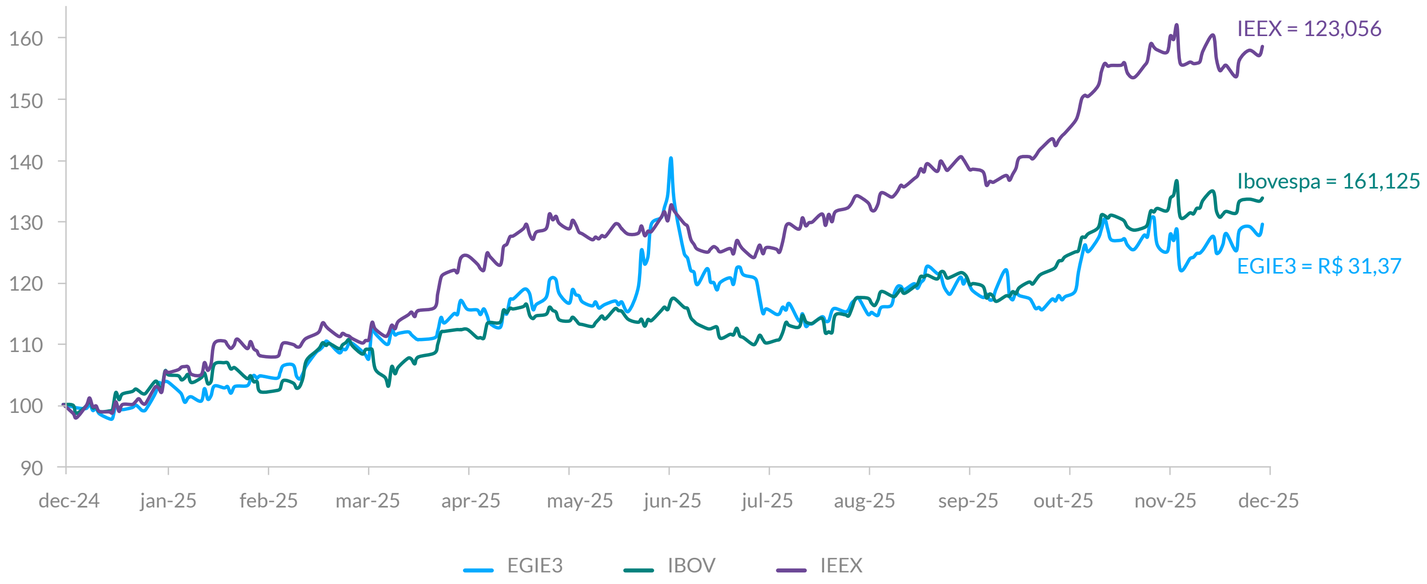
Share performance

In 2025, the Ibovespa posted an historic performance accumulating an increase of 34.0%, the highest since 2016. During the year, the market closed the trading day at record prices on 32 occasions on the back of increased investor confidence and greater appetite for risk. The index peaked on December 4 at 164,455 points and despite reduced liquidity typical of the period closed at 161,125 points on the final trading day of the year.

The Company's shares performed positively, rising 29.6% against an appreciation of 58.8% in the case of the IEEX and 34.0% when measured against Ibovespa performance.

On the last trading day in December 2025, the closing price of the Company's shares was **R$ 31.37/share**, translating into a **market capitalization of R$ 35.8 billion**.

EGIE3 vs. Ibovespa vs. IEEX (Base 100 – 12.31.2024)



Dividends and interest on shareholders' equity

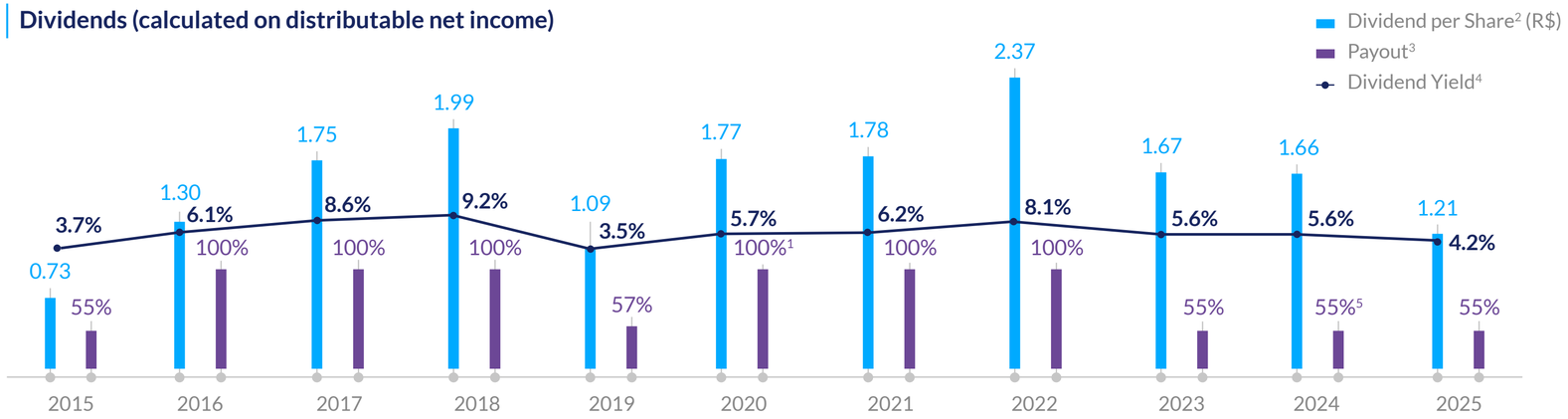
ENGIE Brasil Energia's Board of Directors, at its meeting of August 7, 2025, approved the credit of interim dividends based on the financial statements raised on June 30, 2025 in the amount of R$ 719.2 million (R$ 0.88143194897 per share), representing a payout of 55% of distributable net income for the first half of 2025. The Company's shares were traded ex - dividends as from August 22, 2025. Payout was on December 23, 2025.

Subsequently, at the Meeting of December 12, 2025, the distribution of interest on shareholders' equity for fiscal year 2025 of R$ 100.0 million (R$ 0.08754276626 per share) was approved. The ex-interest on shareholders' equity date was December 19, 2025 and the payout date will be decided by the Executive Board in due course.

In addition, the Meeting of February 25, 2026 approved the proposal for distribution of mandatory and complementary dividends for fiscal year 2025 of R$ 557.8 million (R$ 0.48828975686 per share). The proposal mentioned is to be ratified by the Annual General Meeting for 2026 – on which it is incumbent to decide the conditions for payout and crediting.

The **total amount proposed for distribution of earnings in 2025 reached R$ 1,377.0 million (R$ 1.20542677239 per share)**, equivalent to 55% of the adjusted net income, a dividend yield of 4.2%. The price per share already reflects the capital increase with bonus shares made in December 2025.

Dividends (calculated on distributable net income)

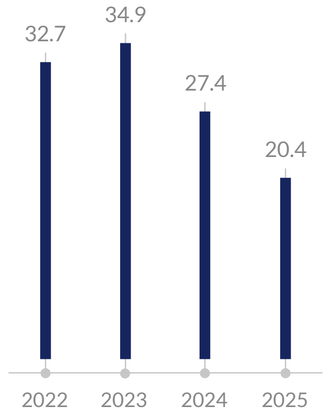


[1] - Payout equivalent to 100% of the distributable adjusted net income (ex-hydrological risk negotiation).
[2] - For the purposes of comparability between fiscal years, an adjustment in dividend per share was made in the light of the share bonus approved on December 7, 2018 and on November 5, 2025.
[3] - Considers the annual adjusted net income.
[4] - Based on volume-weighted closing price of the common shares in the period.
[5] - Payout equivalent to 55% of the distributable net income (excluding gains on partial disposal of investments in TAG).

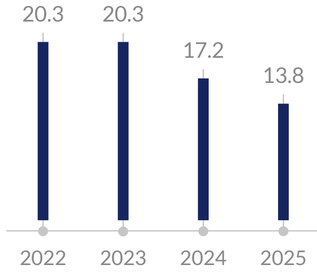
ROE and ROIC

The Return on Net Adjusted Equity (R OE) and Return on Adjusted Invested Capital (ROIC) are two of the main financial metrics for measuring the generation of value for the shareholder and profitability. The values reached by the Company in the most recent fiscal years are shown in the following charts.

ROE - Return on Net Adjusted Equity (%)



ROIC - Return on Adjusted Invested Capital (%)



Notes: ENGIE Brasil Energia internal study based on the Company's Financial Statements.

ROE: net income of the past four quarters / shareholders' equity. Adjusted ROE net of non-recurring.

ROIC: effective tax rate x EBIT / invested capital (invested capital: debt – cash and cash equivalents – deposits earmarked for debt servicing + SE). Adjusted ROIC net of non-recurring.

Green debt

To advance the energy transition and broaden the impact of its sustainable investments, ENGIE Brasil Energia established its first Green Finance Framework in 2025 under the coordination of the Company's Financial Management team. The document establishes guidelines for raising and allocating funds to projects that generate environmental benefits, such as climate change mitigation, biodiversity preservation, social inclusion, and responsible governance.

Based on the Green Operations Principles[27] , as well as other national and international standards for green and sustainable finance, the Green Finance Framework strengthens the Company's transparency and accountability in the management of financial resources, ensuring that fundraising and investments align with its long - term sustainability goals.

The classification of the Green Finance Framework as "green," as well as the structured transactions conducted under it, was confirmed by DNV Business Assurance Avaliações e Certificações Brasil Ltda. through the issuance of a Second Party Opinion.
See the documents here.

Following the publication of its Green Finance Framework, ENGIE Brasil Energia carried out its first-ever issuance of "green bonds" in 2025. The proceeds were/ will be allocated to the financing, refinancing, and/or guarantees of activities associated with environmental and climate benefits in a robust and transparent manner, and must be associated with eligible categories and projects for electricity generation from renewable sources and electricity transmission and/or energy efficiency.

In accordance with the guidelines set forth in the Green Finance Framework and validated by the Second Party Opinion, as well as in compliance with the commitments made in the Company's existing green bonds, the following information and indicators related to eligible projects are presented below.

Unique operation in carbon credits

ENGIE and Banco Votorantim ("BV") executed an operation, unique in the Brazilian market, using carbon credits as a form of partial payment for services rendered by BV as Manager of the 14th Debentures issuance of ENGIE Brasil Energia.

The operation underscores actions on the part of institutions by creating initiatives for approximating financial operations to their sustainable commitments.

Financial and allocation indicators (as at 31/12/2025)

Project	% Green of total Capex	% Green of financing	Reimbursement X Future expenditure [total allocation]	Temporary allocation of resources
Santo Agostino Wind Complex	100%	9.0%	100%	Fund backed by federal government securities
Serra do Assuruá Wind Complex	100%	1.6%	68%	Fund backed by federal government securities
Assú Sol Photovoltaic Complex	100%	31.1%	100%	Fund backed by federal government securities
Asa Branca Transmission System	100%	100%	100%	Fund backed by federal government securities
Salto Osório Hydroelectric Power Plant (modernization)	100%	56.8%	100%	Fund backed by federal government securities

[27] The Green Operations Principles incorporate information from the Green Bond Principles (GBP), published by the International Capital Market Association (ICMA), and the Green Loan Principles (GLP), developed jointly by the Loan Market Association (LMA), the Loan Syndications and Trading Association ("LSTA"), and the Asia Pacific Loan Market Association ("APLMA").

Impact indicators – Generation Projects

Project and Technology	Location	Installed Capacity (MW)	Commercial Capacity (MWm)	Status (as at 12/31/2025)	Generation in 2025 (GWh)	Avoided emissions in 2025 (tCO_2e)	Environmental Education/ Connection Program* (number of people)	Positive impacts of the project	Environmental Initiatives
Santo Agostinho Wind Complex	Between Lajes and Pedro Avelino (RN)	434	224.2	Operational	1,230.8	58,269	234	1. Creation of jobs, income, and business opportunities. 2. Tax take. 3. Cooperation with the communities – support for socioenvironmental projects. 4. Improvement of local infrastructure – access roads, systems of sanitation and public infra. for healthcare, education, and security. 5. Generation of renewable energy. 6. Effective environmental management – mitigation of impacts and promotion of conservation.	• Highlights of social investments – **see page. 109.** • Social initiatives in phase of implementation – **see page.118.** • Quilombo and indigenous communities – **see page. 120.** • Hydropower dam safety and community coordination – **see page. 122.**
Serra do Assuruá Wind Complex	Gentio do Ouro - BA	846	410.2	Operational	2,865.9	142,004	622		
Assú Sol Photovoltaic Complex **	Assú - RN	753 when 100% operational; 171.6 operational as at 12/31/2025.	229.6 when 100% operational; 52.9 operational in 12/31/2025.	In implementation (12 solar farms undergoing tests, 4 already operational)	1,034.7	52,653	4,356		
Salto Osório Hydroelectric Plant (modernization)	São Jorge do Oeste -PR	1,103.7 (12.9 to be added post - modernization)	487.3 (9.8 to be added post - modernization)	Operational	4,960.2	229,073	3,435		

* See more program details on **page 117.** ** More details on the asset on **page 18.**

Impact Indicators - Transmission

Project*	Location	Kms of line	Uptime index	Status (on 12/31/2025)	Connectivity of sources	Positive impacts of the project	Environmental initiatives
Asa Branca Transmission System* 500 kV, simple circuit	Extends across the states of Bahia, Minas Gerais, and Espírito Santo	Approx., 1.000, with 334 km already constructed	N.A. Asset still under construction	In implementation	The system functions as a 'corridor' for energy generated by the wind and solar complexes located in upcountry Bahia state, enabling this electric energy to be delivered in the states of MG and ES – in addition to creating a greater redundancy and connectivity to the system as a whole.	Reinforcement to the National Interconnected System, expanding renewable energy offtake capacity between strategic regions.	1. Support for Sanitation and Water Supply systems. 2. Support for sport and wellbeing. 3. Sponsorship of the 3rd Bahia Bird Watching Meeting. 4. Donation of basic basket of goods. 5. 752 people engaged in environmental education programs this year.

* Greater details on the asset on **page 21.**

European Union Taxonomy for sustainable finance (in thousands of R$)

	Revenues	Capital Expenditure	Operational Expenditure
Total – IFRS Standard	12,771,740	5,971,682	-708,248
Eligible	11,423,626	5,957,234	-657,542
Aligned	10,404,479	5,942,786	-606,836
Not Eligible	1,348,114	14,448	-50,706

ENGIE Brasil Energia is committed to reporting annually updated information on the eligible projects used as collateral for green bonds. This reporting continues until the maturity date of each green bond issuance or until evidence of the full allocation of the funds raised is forthcoming, whichever comes first.

Activity	Assets	Status	Eligibility rule - European Union Taxonomy
Renewable generation	Itá Hydropower Plant	Eligible and aligned	Run-of-river plants; with offtake exceeding 5W/m²; or whose lifecycle GHG emissions are less than 100gCO_2e/kWh certified by a third party, are eligible and compliant. Plants that do not meet any of the above criteria are ineligible and non-compliant.
	Salto Santiago Hydropower Plant	Eligible and aligned	
	Machadinho Hydropower Plant	Eligible and aligned	
	Salto Osório Hydropower Plant	Eligible and aligned	
	Estreito Hydropower Plant	Eligible and not aligned	
	Cana Brava Hydropower Plant	Eligible and not aligned	
	Jaguara Hydropower Plant	Eligible and aligned	
	Miranda Hydropower Plant	Eligible and aligned	
	Santo Antônio do Jari Hydropower Plant	Eligible and aligned	
	São Salvador Hydropower Plant	Eligible and aligned	
	Passo Fundo Hydropower Plant	Eligible and not aligned	
	Cachoeira Caldeirão Hydropower Plant	Eligible and not aligned	
	Ponte de Pedra Hydropower plant	Eligible and aligned	
	Rondonópolis Small Hydropower Plant	Eligible and aligned	
	José Gelazio da Rocha Small Hydropower Plant	Eligible and aligned	
	Wind Farms	Eligible and aligned	Wind power projects fully comply with the eligibility and alignment rules.
	Photovoltaic Solar Farms	Eligible and aligned	Solar photovoltaic projects fully comply with the eligibility and alignment rules.
	Ferrari Thermoelectric Plant (Biomass)	Eligible and not aligned	The activity is not aligned to the Taxonomy as it does not meet the mandatory Adaptation criterion. Currently, the operation does not have a physical climate risk analysis.
Energy Transmission	All the assets	Eligible and aligned	Fully eligible and aligned, as the SIN (National Interconnected System) has a capacity factor below the 100 gCO_2e/kWh limit.
Energy Commercialization/ Trading	Commercialization of energy generated by the assets of the Company classified as “aligned”	Eligible and aligned	
	Commercialization of energy generated by the assets of the Company classified as “not aligned”	Eligible and not aligned	
	Commercialization of energy acquired from third parties/trading	Eligible and not aligned	Commercialized energy not originating from Company’s generator park cannot have its origin traced/identified. For this reason, when sold, it is considered eligible but not aligned.



08. ABOUT THE REPORT

- Report profile
- Stakeholder engagement
- Material issues
- GRI/SASB context index
- Independent Assurance Statement



Report profile

This Sustainability Report aims to provide ENGIE Brasil Energia's various stakeholders with a comprehensive overview of its operations in 2025. The content covers not only environmental, social, and governance (ESG) aspects, but also information on its business strategy and market positioning. The data presented here refers to the period from January 1 to December 31, 2025, and encompasses ENGIE Brasil Energia, headquartered in Florianópolis (SC), and all its subsidiaries, as detailed in the **2025 Management Report and Financial Statements,** page 84. • GRI 2-1; 2-2; 2-3

Prepared in accordance with the international standards of the **Global Reporting Initiative (GRI Standards)** this publication underwent independent external verification by Bureau Veritas — the corresponding Assurance Letter is available on **page 165.** In addition to the GRI guidelines, this report was prepared based on recommendations from globally recognized institutions, such as the **International Sustainability Standards Board (ISSB)** of the IFRS Foundation, the **Sustainability Accounting Standards Board (SASB)**, the **International Integrated Reporting Council (IIRC)**, the **UN Global Compact**, the **World Economic Forum**, and the **Financial Stability Board (FSB)** — taking into account the guidance of the **Task Force on Climate-related Financial Disclosures (TCFD)** and the **Task Force on Nature-related Financial Disclosures (TNFD)**. • GRI 2-5

To ensure a comprehensive and accurate view of sustainability performance, various internal departments of the Company contributed information, indicators, and analyses related to the management of material issues. The final version of the Report is reviewed and approved by the Executive Board, the Audit Committee, and the Board of Directors .The Fiscal Council also reviews the document. • GRI 2-14

Publication

ENGIE Brasil Energia's sustainability reports are published annually. All editions published since 2007 may be accessed from the Company's website. Considerations, contributions, or questions on the publication may be addressed to the e-mail: **ri.brenergia@engie.com**.

* Document reviewed at the 292nd Meeting of the Board of Directors on April 16, 2026. The minutes are available on the ***website.***

Stakeholder engagement

• GRI 2-29; 3-1; 3-2; 413-1; 413-2

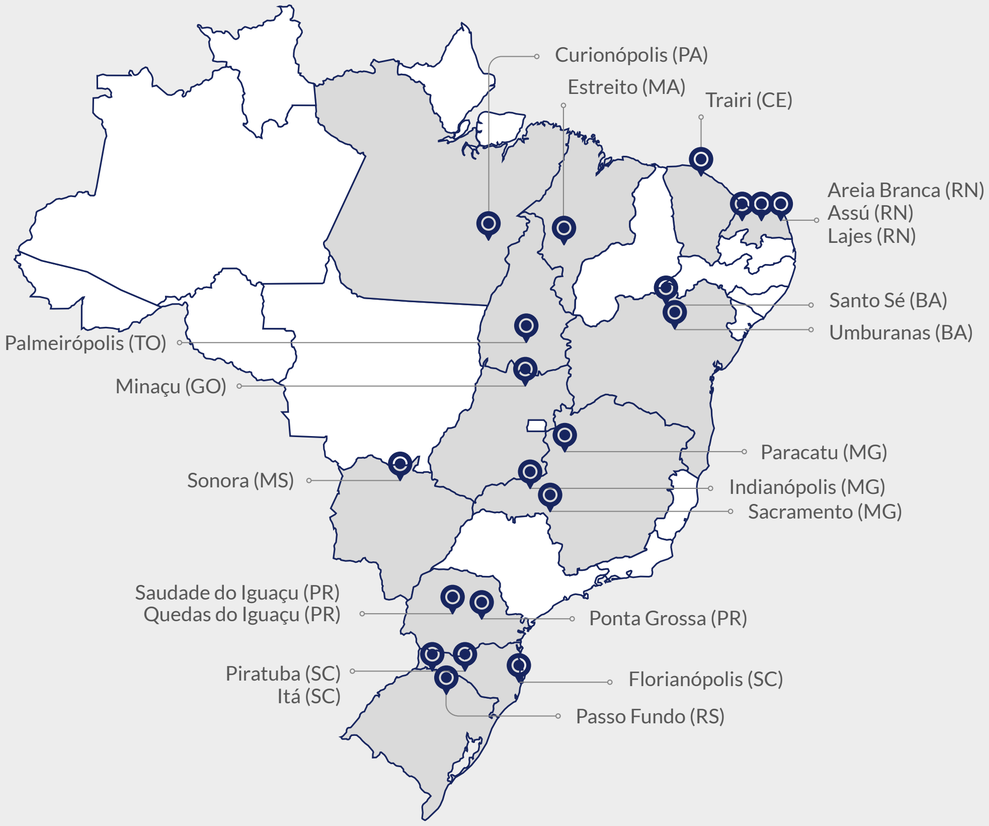
Stakeholder engagement conducted by ENGIE Brasil Energia serves as one of the fundamental bases for identifying the topics to be included in this Report and deemed the most relevant to the Company's sustainability (and therefore material). In addition to remaining attentive to the information interests expressed by different audiences through various engagement channels, the Company has, since 2019, conducted a systematic process of dialog with the communities of which it is a part.

A sample of strategic stakeholders for ENGIE Brasil Energia in the different regions where it operates would be: employees (direct and indirect), suppliers, social and third-sector organizations, public agencies, companies, and other local development agents. Assembled at an event called the "Sustainability Panel," this group is invited to discuss the positive and negative impacts of the Company's operations, as well as the challenges facing sustainable development, both locally and globally.

The most recent comprehensive cycle of panels took place in 2024; the Panels were held between April and September in 21 municipalities, involving communities in close proximity to energy generation and transmission assets, as well as the headquarters (see infographic). Collectively, these dialogs brought together approximately 800 people. In parallel with the panels, individual interviews with other members of these communities — particularly local government managers — were conducted to broaden the scope of the consultation. The process was coordinated by a specialized consulting firm to ensure the impartiality and balance of the opinion-gathering process.

In 2025, additional dialogs were held in the areas where five photovoltaic assets acquired the previous year are located. In total, there were 170 participants.

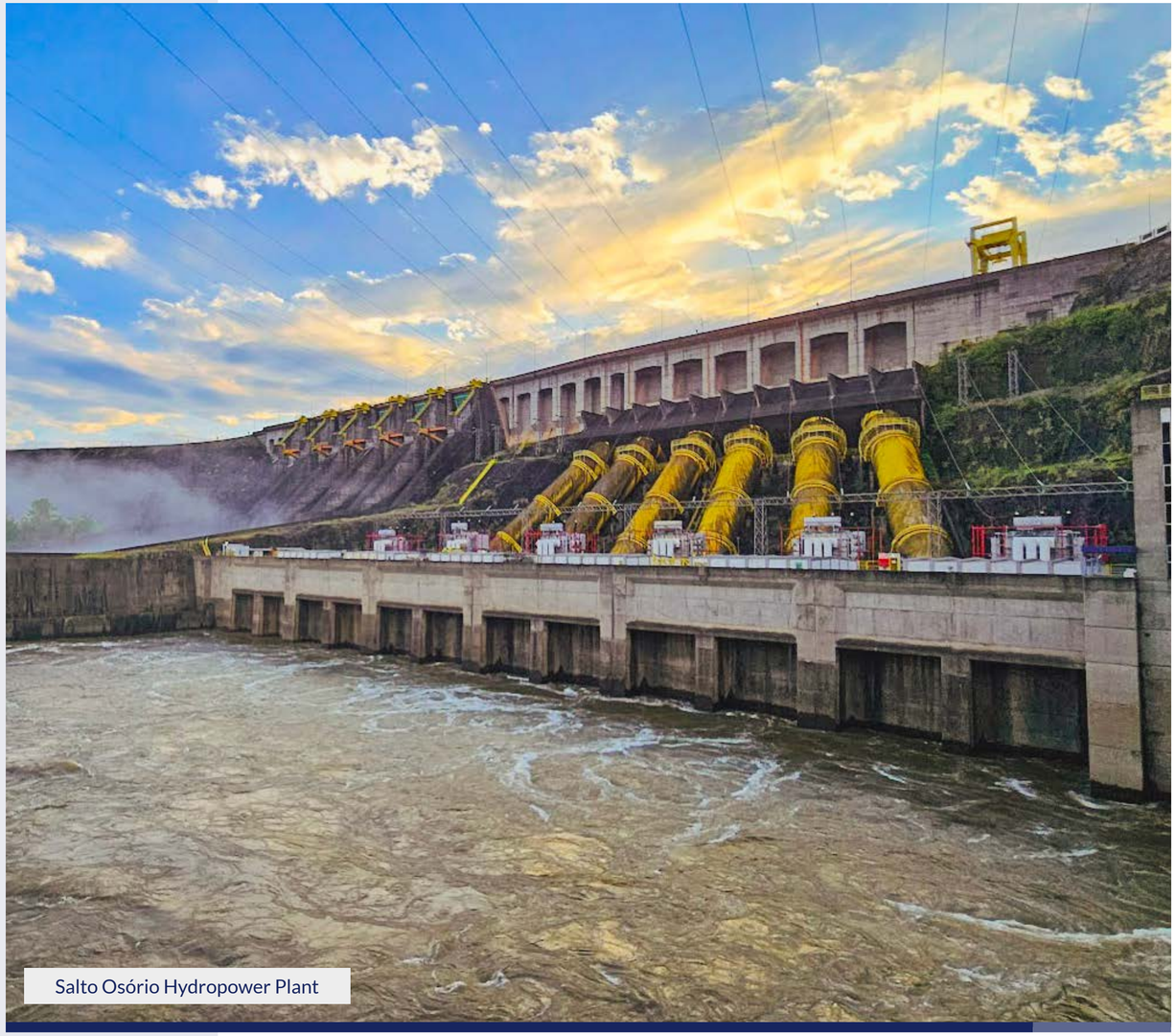
Municipalities where Sustainability Panels were held in 2024



Main impacts of the Company's activities identified by the participants of the Sustainability Panels. • GRI 413-2

Positive	Negative
Generation of employment, income, and business opportunities	Resettlement of families/communities to make way for the implementation of the projects.
Tax take	Disruptions caused by development projects — population growth, increased traffic, strain on public services, land-use issues
Cooperation with communities – support for social and environmental projects. Quality of life for employees	Changes in environmental conditions: impact on flora and fauna, noise, emissions, and the landscape
Improvement of local infrastructure – access roads, sanitation systems, and public health, education, and safety facilities	Insufficient disclosure of information regarding operations and socioenvironrnental and economic impacts.
Renewable energy generation	Exposure of communities to the risk of failures in hydropower dams.
Effective environmental management – impact mitigation and promotion of conservation	
Quality of life for employees	

In accordance with GRI guidelines, the degree of impact on stakeholders served as the parameter for determining the level of engagement with other stakeholders, in addition to local communities, employees, and suppliers, who made up the sample in the panels. Thus, ENGIE Brasil Energia prioritized consulting two other social groups potentially affected by its activities: investors and customers, who provided 19 and six responses, respectively. Finally, the Company also considered, for materiality purposes, the topics identified as being of greatest interest by the 780 respondents to the "ESG Survey" conducted among suppliers.



Salto Osório Hydropower Plant

Material issues

To define material issues for both management and reporting purposes, ENGIE Brasil Energia assessed priority ESG issues from the perspective of dual materiality — impact materiality and financial materiality — considering the interdependence between these two dimensions.

In line with the guidelines of global reporting frameworks, the Company considers that a sustainability impact may be financially relevant from the outset or may become financially relevant when it is expected to affect the financial position, financial performance, cash flows, access to financing, or cost of capital in the short, medium, or long term.

In this cycle, the connection between material topics and monitored risk groups, the degree of impact already identified, possible non-financial impacts, potential financial effects, and related performance metrics were assessed.

The dual materiality assessment took considered the risks and opportunities monitored by the Company in 2025, including the expected degree of impact as outlined in the updated version of its Risk Matrix. In this way, it sought to link material issues to their influence on the creation or protection of value. Thus, the dual materiality assessment resulted from an integrated evaluation of the following elements: • GRI 3-1

01

The environmental, social and governance issues most relevant to the Company and its leading stakeholders, identified based on the internal and external context – including the results of the engagement process;

02

The risks and opportunities related to these issues already monitored by ENGIE Brasil Energia, which may impact on the ability to create or protect long-term;

03

The degree of impact of these issues on the Company's financial performance classified as severe, moderate, and low, according to the categorization adopted by the Risk and Opportunity Matrix. It is worth noting that, in this assessment, the highest degree of impact recorded in the Matrix was considered, related to the risk group connected to the material issue; and

04

The scope of the impact – whether only within, outside or both within and outside the organization. Based on these analyses, the material topics and their respective performance indicators were proposed and evaluated by the Company regarding the feasibility of monitoring and reporting, taking into account the effective management of these issues, as well as the operational and strategic considerations involved. • GRI 3-1

Below is a list of the 14 material topics currently addressed by ENGIE Brasil Energia, considering external relevance and value creation for the Company: • GRI 3-2

- Occupational health and wellbeing
- Ethics and integrity
- Climate change
- Water
- Nature
- Human Rights
- Sustainability along the value chain
- Promotion of the access to renewable and reliable energy
- Resilience of assets, businesses, and people
- Development of people, diversity, and inclusion
- Relationship with communities and local development
- Innovation and technology
- Cybersecurity
- Customer experience

Finally, the tables below provide further details on the topics listed, indicating related risks, the degree of financial impact, and the scope of the impact, as well as related capital, SDGs, and GRI indicators. • GRI 3-2

Material topic	From Society's perspective		From the Company's perspective		Risk	
	Possible consequences of inadequate management (negative impacts)	Possible consequences of adequate management (positive impacts)	Possible consequences of inadequate management (negative non-financial impacts)	Possible consequences of adequate management (positive non-financial impacts)	Related risk groups*	Degree of related financial impact
Occupational health, safety and wellbeing	• Damage to the physical/ emotional integrity of people. • Fatalities.	• Human development. • Social wellbeing. • Increase in life expectancy.	• Loss of human and intellectual capital (difficulty and attraction, turnover, low engagement). • Loss of efficiency/not reaching performance expected. • Litigation/penalties. • Loss of reputation/credibility.	• Increase of operational efficiency/ mitigation of operational risks. • Mitigation of risks to people and operations. • Increase of engagement and productivity/attraction of talents.	• Projects in implementation. • *Regulatory. • *Operational. • Ethics and compliance. • Security.	Severe
Ethics and integrity	• Violation of people's fundamental rights and freedoms. • Disrespect for the legal order. • Risks of corruption fraud and bribery along the value chain. • Damages to people or caused by unlawful conduct. • Disloyal competition with losses to markets and consumers.	• Justice and efficacious institutions. • Guarantee of privacy of employee supplier and customer data.	• Loss of credibility and reputation in the eyes of the stakeholders. • Loss/suspension of contracts. • Litigation/penalties. • Lost of reputation/ credibility.	• Guarantee of legal security of the operations. • Increase of corporate reputation. • Positive relationship with stakeholders. • Increase of engagement and productivity/attraction of talents.	• Ethics and Compliance • Operationalization of strategy.	Severe
Climate change	• The intensification of extreme weather events and their economic and social consequences. • Alteration in ecosystems/ environmental imbalance. • Harm to people's physical, mental, and emotional well-being.	• Supply of renewable electricity. • Protection of the environment and the planet's climate. • Human development. • Climate resilience of businesses and communities (adaptation to climate change).	• Physical damage to assets, resulting in operational disruptions. • Incidents related to extreme weather events, posing risks to people and the environment. • Loss of efficiency/failure to meet expected performance levels. • Conflicts with stakeholders.	• Enhanced corporate reputation. • Mitigation of risks to people and operations. • Expansion of business opportunities and competitiveness. • Increased resilience of assets or the business. • Positive relationships with stakeholders.	• Regulatory. • Operation. • Market. • Ethics and compliance. • Operationalization of strategy. • Security.	Severe

Material topic	From Society's perspective		From the Company's perspective		Risk	
	Possible consequences of inadequate management (negative impacts)	Possible consequences of adequate management (positive impacts)	Possible consequences of inadequate management (negative non-financial impacts)	Possible consequences of adequate management (positive non-financial impacts)	Related risk groups*	Degree of related financial impact
Water	• Limited access to quality and reliable water. • Water scarcity. • Pollution of water sources. • Conflicts over ownership and use of water resources. • Increase in waterborne diseases. • Loss of aquatic biodiversity.	• Supply of renewable electricity. • Protection of the environment and the planet's climate. • Water quality control. • Conservation of head water springs and water sources. • Preservation of ecosystems. • Safe multiple uses of the reservoirs.	• Loss of or difficulty in maintaining operating licenses/permits. • Social opposition to the project (local). • Loss of reputation/credibility. • Loss of efficiency/failure to meet expected performance targets. • Conflicts with stakeholders.	• Improved local reputation. • Improved corporate reputation. • Increased operational efficiency/ mitigation of operational risks. • Positive relationships with stakeholders.	• Projects currently in implementation. • Operations. • Ethics and compliance. • Strategy implementation. • Regulatory affairs.	Severe
Nature	• Ecosystem degradation / environmental imbalance. • Loss of biodiversity. • Scarcity and/or restricted access to natural resources and ecosystem services. • Conflicts over land use / water resources. • Extinction of species.	• Reducing the environmental impact caused by use of energy resources. • Regenerating nature. • Conserving biodiversity.	• Loss of or difficulty in maintaining operating licenses or permits. • Social opposition to the project (local). • Loss of reputation or credibility. • Conflicts with stakeholders.	• Improved local reputation. • Improved corporate reputation. • Increased operational efficiency/ mitigation of operational risks. • Positive relationships with stakeholders.	• Projects in implementation. • Operation. • Ethics and compliance. • Operationalization of the strategy.	Severe
Human Rights	• Violation of people's fundamental rights and freedoms. • Conflict with local communities.	• Justice and effective institutions. • Human development. • Reduction of social inequalities. • Respect for workers' rights.	• Loss of reputation/credibility. • Litigation/penalties. • Conflicts with stakeholders	• Enhanced local reputation. • Enhanced corporate reputation. • Mitigation of risks to people and operations. • Positive relationships with stakeholders. • Increased engagement and productivity/talent attraction.	• Ethics and compliance. • Projects under construction. • Operations. • Strategy implementation.	Severe

Material topic	From Society's perspective		From the Company's perspective		Risk	
	Possible consequences of inadequate management (negative impacts)	Possible consequences of adequate management (positive impacts)	Possible consequences of inadequate management (negative non-financial impacts)	Possible consequences of adequate management (positive non-financial impacts)	Related risk groups*	Degree of related financial impact
Sustainability along the value chain	• Harm to people's physical, mental, and emotional well-being. • Exacerbation of climate change and difficulty adapting to its effects. • Violation of people's fundamental rights and freedoms. • Unfair competition, to the detriment of markets and consumers. • Pollution and environmental degradation.	• Ensuring human rights and workers' rights throughout the value chain. • Human development • Economic and social benefits. • Justice and effective institutions. • Climate resilience of businesses and communities (adaptation to climate change).	• Loss of reputation/credibility. • Loss of efficiency/failure to meet expected performance. • Litigation/penalties. • Conflicts with stakeholders.	• Increased engagement and productivity/attraction of talent. • Enhanced corporate reputation. • Positive relationships with stakeholders.	• Regulatory. • Cybersecurity. • Ethics and Compliance. • Operationalization of Strategy.	Severe
Promotion of access to renewable and reliable energy	• Worsening climate change and difficulties in adapting to its effects. • Inaccessibility of energy. • Changes in energy demand. • Regulatory changes.	• Expanding access to renewable electricity. • Energy security. • Affordability and reliability of the electricity supply. • Promoting a low-carbon economy and encouraging innovation.	• Decline in the Company's competitiveness • Loss of efficiency/failure to meet expected performance targets. • Increased costs and loss of revenue. • Conflicts with stakeholders. • Loss of reputation/credibility. • Rework to adapt products and services. • Increased costs and reduced revenue. • Business disruption.	• Enhanced corporate reputation. • Expanded business opportunities and competitiveness. • Positive relationships with stakeholders. • Competitiveness. • Improved financing terms. • Anticipation of trends.	• Regulatory. • Operation. • Market. • Operationalization of the strategy.	Severe

Material topic	From Society's perspective		From the Company's perspective		Risk	
	Possible consequences of inadequate management (negative impacts)	Possible consequences of adequate management (positive impacts)	Possible consequences of inadequate management (negative non-financial impacts)	Possible consequences of adequate management (positive non-financial impacts)	Related risk groups*	Degree of related financial impact
Development of people, diversity, equity, and inclusion	• Violations of people's fundamental rights and freedoms. • Social and economic inequalities.	• Job and income creation. • Human development. • Reduction of social inequalities.	• Loss of human and intellectual capital (difficulty in attracting talent, high turnover, low engagement). • Loss of efficiency/failure to meet expected performance targets. • Deterioration of the Company's competitiveness. • Conflicts with stakeholders.	• Improved operational efficiency/ mitigation of operational risks. • Mitigation of risks to people and operations. • Increased engagement and productivity/attracting talent.	• Ethics and Compliance. • Operation. • Projects in implementation of the strategy. • Security.	Severe
Relationship with communities and local development	• Violation of people's fundamental rights and freedoms. • Creation or exacerbation of social and economic inequalities. • Conflicts over land use/water resources.	• Justice and effective institutions. • Development. • Reducing the environmental impact caused by the use of energy resources. • Economic and social benefits.	• Loss of reputation/credibility. • Loss of, or difficulty in maintaining operating licenses/permissions. • Social opposition to the project. • Conflicts with stakeholders. • Employee disengagement.	• Improved local reputation. • Improved corporate reputation. • Positive relationships with stakeholders.	• Projects. • Operation. • Ethics and compliance. • Security.	Severe
Innovation and technology	• Loss of efficiency in services rendered to society.	• Human development. • Economic and social benefits. • Expanded access to renewable electricity. • Affordability and reliability of the electricity supply.	• Loss of efficiency/failure to meet expected performance targets. • Deterioration of the Company's competitiveness.	• Increased operational efficiency/ mitigation of operational risks. • Expansion of business opportunities/competitiveness.	• Projects. • Operation. • Market.	Severe
Cybersecurity	• Violation of fundamental rights and freedoms of people. • Loss of trust and security in the services rendered to society.	• Justice and effective institutions. • Protection of personal data.	• Loss of reputation/credibility. • Litigation/penalties. • Social rejection of the brand (corporate). • Conflicts with stakeholders.	• Increased operational efficiency/ mitigation of operational risks. • Mitigation of risks to people and operations.	• Regulatory. • Cybernetic Security • Ethics and Compliance.	Severo

Material topic	From Society's perspective		From the Company's perspective		Risk	
	Possible consequences of inadequate management (negative impacts)	Possible consequences of adequate management (positive impacts)	Possible consequences of inadequate management (negative non-financial impacts)	Possible consequences of adequate management (positive non-financial impacts)	Related risk groups*	Degree of related financial impact
Resilience of assets, businesses, and people	• Worsening climate change and difficulties in adapting to or coping with its effects. • Increased exposure to the risk of incidents involving power generation and transmission structures. • Harm to people's physical, mental, and emotional well-being. • Disrespect for local customs. • Changes in energy demand.	• Supply of renewable electricity. • Economic and social benefits. • Human development. • Climate resilience of businesses and communities (adaptation to climate change).	• Physical damage to operations. • Loss of reputation/credibility. • Loss of efficiency/failure to meet expected performance targets. • Deterioration of the Company's competitiveness. • Litigation/penalties. • Increased costs and reduced revenue. • Business disruption. • Legal actions. • Public pressure.	• Enhanced local reputation. • Enhanced corporate reputation. • Mitigation of risks to people and operations. • Expansion of business opportunities and competitiveness. • Improved financing terms. • Anticipation of trends. • Strengthening of the safety culture.	• Ethics and compliance. • Projects currently being implemented. • Operations. • Strategy implementation. • Security.	Severe
Customer experience	• Loss of efficiency and competitiveness in the services provided to society.	• Supply of renewable electricity. • Accessibility and reliability of the electricity supply. • Economic and social benefits.	• Decline in the Company's competitiveness. • Loss of efficiency/failure to meet expected performance targets. • Loss of reputation/credibility.	• Enhanced corporate reputation. • Expanded business opportunities and competitiveness.	• Ethics and compliance. • Projects currently underway. • Operations. • Strategy implementation.	Severe

* According to Risk Groups in the Company's Risks Matrix, updated annually.

** According to the classification in the Company's Risks Matrix (2025), considering the highest level of impact expected with the eventual occurrence of risk related to the material topic.

Comparative Table - Materiality 2024 x 2025

Material topic 2024	Material topic 2025	Observations
Health, safety, and wellbeing of the employees	Health, safety, and wellbeing of the employees	Material Topic Unchanged.
Ethics and Integrity	Ethics and Integrity	Material Topic Unchanged.
Climate Change	Climate Change	Material Topic Unchanged.
Water	Water	Material Topic Unchanged.
Nature	Nature	Material Topic Unchanged.
Human Rights	Human Rights	Material Topic Unchanged.
Sustainability along the value chain	Sustainability along the value chain	Material Topic Unchanged.
Renewable, accessible, and reliable energy	Promotion of access to renewable and reliable energy	Change of nomenclature for better understanding.
Resilience to physical risks and transition to a low carbon economy	Resilience of assets, businesses, and people	Change of nomenclature for better understanding
Development of people, diversity, and inclusion	Development of people, diversity, and inclusion	Material Topic Unchanged.
Relationship with communities and local development	Relationship with communities and local development	Material Topic Unchanged.
Innovation and technology	Innovation and technology	Material Topic Unchanged.
Cybersecurity	Cybersecurity	Material Topic Unchanged.
Customer experience	Customer experience	Material Topic Unchanged.

GRI content index

GRI 1: Fundamentos 2021

Statement of use
ENGIE Brasil Energia has reported **in accordance** with the GRI Standards for the period of January 1 to December 31, 2025

GRI Standard	Description	Page	Explanation	Goals
The Organization and its Reporting Practices				
GRI 2: General Disclosures 2021	2-1 Organizational details	7; 144		
GRI 2: General Disclosures 2021	2-2 Entities included in the organization's sustainability reporting	144		
GRI 2: General Disclosures 2021	2-3 Reporting period, frequency and contact point	144		
GRI 2: General Disclosures 2021	2-4 Restatements of information	17		
GRI 2: General Disclosures 2021	2-5 External assurance	165		
Activities and Workers				
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	7; 8; 9; 16; 18; 19; 20; 21		7; 9; 13 Goals of 2030's Agenda: 7.2; 9.4; 13.2
GRI 2: General Disclosures 2021	2-7 Employees	52; 171	There are no part-time workers	8 Goal(s) of 2030's Agenda: 8.5
GRI 2: General Disclosures 2021	2-8 Workers who are not employees	52		8 Goal(s) of 2030's Agenda: 8.5
Governance				
GRI 2: General Disclosures 2021	2-9 Governance structure and composition	11; 24; 25; 27; 29; 168	In addition to the information available in this Report, see the Company's Reference Form, items 7.1, 7.2, 7.3 and 7.4: **https://www.engie.com.br/wp-content/uploads/2025/06/FRE-EBE-2026.03.26-V13-ENG.pdf**	
GRI 2: General Disclosures 2021	2-10 Nomination and selection of the highest governance body	26		

GRI Standard	Description	Page	Explanation	Goals
GRI 2: General Disclosures 2021	2-11 Chair of the highest governance body	25		
GRI 2: General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	11; 43; 52; 61; 73		
GRI 2: General Disclosures 2021	2-13 Delegation of responsibility for managing impacts	32; 34		
GRI 2: General Disclosures 2021	2-14 Role of the highest governance body in sustainability reporting	144		
GRI 2: General Disclosures 2021	2-15 Conflicts of interest	35		
GRI 2: General Disclosures 2021	2-16 Communication of critical concerns	35; 38; 40		
GRI 2: General Disclosures 2021	2-17 Collective knowledge of the highest governance body	https://www.engie.com.br/wp-content/uploads/2026/03/FRE-EBE-2026.03.05-V12-.pdf	In addition to the information available in this Report, see the Company's Reference Form, item 7.3.	
GRI 2: General Disclosures 2021	2-18 Evaluation of the performance of the highest governance body	26; 30		
GRI 2: General Disclosures 2021	2-19 Remuneration policies	26; 30		8 Goal(s) of 2030's Agenda: 8.5
GRI 2: General Disclosures 2021	2-20 Process to determine remuneration	26		8 Goal(s) of 2030's Agenda: 8.5
GRI 2: General Disclosures 2021	2-21 Annual total compensation ratio	168		10 Goal(s) of 2030's Agenda: 10.4
Strategy, Policies and Practices				
GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy	3		13; 17 Goal(s) of 2030's Agenda: 13.2; 17.16
GRI 2: General Disclosures 2021	2-23 Policy commitments	11; 24; 31; 32; 36; 37; 61; 74; 81; 103; 109; 122		16 Goal(s) of 2030's Agenda: 16.3; 16.6

GRI Standard	Description	Page	Explanation	Goals
GRI 2: General Disclosures 2021	2-24 Embedding policy commitments	11; 24; 31; 32; 36; 61		16 Goal(s) of 2030's Agenda: 16.3; 16.6
GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	32; 34; 35; 73; 79; 96		16 Goal(s) of 2030's Agenda: 16.3
GRI 2: General Disclosures 2021	2-26 Mechanisms for seeking advice and raising concerns	35; 39; 43		16 Goal(s) of 2030's Agenda: 16.3; 16.6
GRI 2: General Disclosures 2021	2-27 Compliance with laws and regulations	32; 74		16 Goal(s) of 2030's Agenda: 16.6
GRI 2: General Disclosures 2021	2-28 Membership associations	12; 66;74; 84; 130; 189		17 Goal(s) of 2030's Agenda: 17.16
GRI 2: General Disclosures 2021	2-29 Approach to stakeholder engagement	39; 40; 79; 108; 117; 145		11; 17 Goal(s) of 2030's Agenda: 11.a; 17.16
GRI 2: General Disclosures 2021	2-30 Collective bargaining agreements	53		8 Goal(s) of 2030's Agenda: 8.8
Material Topics				
GRI 3: Material Topics 2021	3-1 Process to determine material topics	14; 145; 147		
GRI 3: Material Topics 2021	3-2 List of material topics	14; 145; 147		
GRI 3: Material Topics 2021	3-3 Management of material topics	Multiple — see thematic chapters		
Economic Performance				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	110; 136		8 Goal(s) of 2030's Agenda:8.1
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	90	Additional information is available in the Climate and Nature Folder.	13 Goal(s) of 2030's Agenda: 13.1; 13.2; 13.3
GRI 201: Economic Performance 2016	201-4 - Financial assistance received from government	-	a) i - Operating Profit ENGIE Brasil Energia - SUDAM - R$ 47.5 million. a) i - Desenvolve Bahia – R$ 29.5 million. a) iii - Lei do Bem base year 2025 - R$ 1.8 million b) The Company only operates in Brazil. c) The government does not participate in the shareholding structure.	16 Goal(s) of 2030's Agenda: 16.6

GRI Standard	Description	Page	Explanation	Goals
Indirect Economic impacts				
GRI 203: Indirect Economic impacts 2016	Disclosure 203-1 Infrastructure investments and services supported	121		
Procurement Practices				
GRI 204: Procurement practices 2016	204-1 Proportion of spending on local suppliers	107; 169		8 Goal(s) of 2030's Agenda: 8.3
Anti - Corruption				
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	33	a) All operations (100%). b) Non-compliance, internally or in collusion externally involving Code of Ethic Conduct principles and values: corruption,fraudulent use of the Company's properties, interference in competitive processes; disrespect for human rights, including workplace conditions and relationships. Noncompliance with the norms and regulations applicable to the Company's activities.	16 Goal(s) of 2030's Agenda: 16.5
GRI 205: Anti-corruption 2016	205-2 Communication and training on anti-corruption policies and procedures	37		16 Goal(s) of 2030's Agenda: 16.5
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	35		16 Goal(s) of 2030's Agenda: 16.5
Energy				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	92; 185		7 Goal(s) of 2030's Agenda: 7.3
GRI 302: Energy 2016	302-3 Energy intensity	92		7 Goal(s) of 2030's Agenda: 7.3
Water and Effluents				
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	82		6 Goal(s) of 2030's Agenda: 6.4; 6.5; 6.6

GRI Standard	Description	Page	Explanation	Goals
GRI 303: Water and Effluents 2018	303-2 Management of water discharge-related impacts	82; 83; 84		6 Goal(s) of 2030's Agenda: 6.3
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	82; 186		6 Goal(s) of 2030's 6.4; 6.5
GRI 303: Water and Effluents 2018	303-4 Water discharge	186		6 Goal(s) of 2030's Agenda: 6.3
GRI 303: Water and Effluents 2018	303-5 Water consumption	82; 186		6; 12 Goal(s) of 2030's Agenda: 6.4; 6.5
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GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	73; 74		15 Goal(s) of 2030's Agenda: 15.1; 15.2; 15.5
GRI 101: Biodiversity 2024	101-2 Management of biodiversity impacts	74; 75; 78; 79; 80; 179		15 Goal(s) of 2030's Agenda: 15.1; 15.2; 15.5
GRI 101: Biodiversity 2024	101-3 Access and benefit-sharing	-		15 Goal(s) of 2030's Agenda: 15.6
GRI 101: Biodiversity 2024	101-4 Identification of biodiversity impacts	77		15 Goal(s) of 2030's Agenda: 15.2; 15.5
GRI 101: Biodiversity 2024	101-5 Locations with biodiversity impacts	77; 177		15 Goal(s) of 2030's Agenda: 15.2; 15.5
GRI 101: Biodiversity 2024	101-8 Ecosystem services	Climate and Nature Notebook, page 29		15 Goal(s) of 2030's Agenda: 15.1; 15.5
Emissions				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	93		13 Goal(s) of 2030's Agenda: 13.1; 13.2; 13.3
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	93		13 Goal(s) of 2030's Agenda: 13.1; 13.2; 13.3
GRI 305: Emissions 2016	305-3 Other indirect (Scope 3) GHG emissions	93; 94		13 Goal(s) of 2030's Agenda: 13.1; 13.2; 13.3
GRI 305: Emissions 2016	305-4 GHG emissions intensity	94		13 Goal(s) of 2030's Agenda: 13.2

GRI Standard	Description	Page	Explanation	Goals
GRI 305: Emissions 2016	305-6 Emissions of ozone-depleting substances (ODS)	188		3; 13 Goal(s) of 2030's Agenda: 3.9; 13.2
GRI 305: Emissions 2016	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	188		3; 13 Goal(s) of 2030's Agenda: 3.9; 13.2
Waste				
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	97		12 Goal(s) of 2030's Agenda: 12.4; 12.5
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	97		12 Goal(s) of 2030's Agenda: 12.4; 12.5
GRI 306: Waste 2020	306-3 Waste generated	97; 187		12 Goal(s) of 2030's Agenda:: 12.4; 12.5
GRI 306: Waste 2020	306-4 Waste diverted from disposal	98; 187		12 Goal(s) of 2030's Agenda: 12.4; 12.5
GRI 306: Waste 2020	306-5 Waste directed to disposal	187		12 Goal(s) of 2030's Agenda: 12.4; 12.5
Supplier Environmental Assessment				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	105		12 Goal(s) of 2030's Agenda:12.6; 12.7
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	95; 106; 107; 170		12 Goal(s) of 2030's Agenda:12.6; 12.7
Employment				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	53; 171		8; 10 Goal(s) of 2030's Agenda: 8.5; 10.2

GRI Standard	Description	Page	Explanation	Goals
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	54		3; 8 Goal(s) of 2030's Agenda: 3.8; 8.5
GRI 401: Employment 2016	401-3 Parental leave	173		5; 8 Goal(s) of 2030's Agenda: 5.4; 8.5
Occupational Health and Safety				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	55		3; 8 Goal(s) of 2030's Agenda: 3.8; 8.8
GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	55; 56; 60		3; 8 Goal(s) of 2030's Agenda: 3.8; 8.8
GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services	59; 60		3; 8 Goal(s) of 2030's Agenda:3.4; 3.8; 8.8
GRI 403: Occupational Health and Safety 2018	403-4 Worker participation, consultation, and communication on occupational health and safety	55		8 Goal(s) of 2030's Agenda: 8.8
GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	57; 58; 60		4; 8 Goal(s) of 2030's Agenda: 4.3; 8.8
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	59; 60		3 Goal(s) of 2030's Agenda: 3.4; 3.8
GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	55		8 Goal(s) of 2030's Agenda: 8.8
GRI 403: Occupational Health and Safety 2018	403-8 Workers covered by an occupational health and safety management system	55		8 Goal(s) of 2030's Agenda: 8.8
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	56; 174		3; 8 Goal(s) of 2030's Agenda: 3.6; 8.8
GRI 403: Occupational Health and Safety 2018	403-10 Work-related ill health	56		3; 8 Goal(s) of 2030's Agenda: 3.8; 8.8
Training and Education				
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	67; 174		4; 8 Goal(s) of 2030's Agenda: 4.3; 8.5; 8.6

GRI Standard	Description	Page	Explanation	Goals
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	63; 64; 67; 68		4; 8 Goal(s) of 2030's Agenda: 4.3; 4.4; 8.5; 8.6
GRI 404: Training and Education 2016	404-3 Percentage of employees receiving regular performance and career development reviews	69; 175		4; 8 Goal(s) of 2030's Agenda: 4.3; 8.5; 8.6
Diversity and Equal Opportunity				
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	62; 65; 168; 176		5; 8; 10 Goal(s) of 2030's Agenda: 5.1; 5.5; 8.5; 10.2; 10.3
GRI 405: Diversity and Equal Opportunity 2016	405-2 Ratio of basic salary and remuneration of women to men	65		5; 8; 10 Goal(s) of 2030's Agenda: 5.1; 8.5; 10.4
Non-discrimination				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	35		5; 8; 10; 16 Goal(s) of 2030's Agenda:5.1; 8.8; 10.2; 16.3
Local Communities				
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	63; 110; 111; 113; 114; 115; 117; 118		4; 10; 11; 17 Goal(s) of 2030's Agenda: 4.7; 10.2; 11.3; 11.a; 17.17
GRI 413: Local Communities 2016	413-2 Operations with significant actual and potential negative impacts on local communities	145; 146		16 Goal(s) of 2030's Agenda: 16.3; 16.6
Supplier Social Assessment				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	105		8; 12 Goal(s) of 2030's Agenda 8.7; 12.6; 12.7
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	106; 107; 170		8; 12 Goal(s) of 2030's Agenda: 8.7; 12.6; 12.7

GRI Standard	Description	Page	Explanation	Goals
Public Policy				
GRI 415: Public Policy 2016	415-1 - Political contributions	126		16; 17 Goal(s) of 2030's Agenda: 16.6; 17.16
Customer Privacy				
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	38		16 Goal(s) of 2030's Agenda: 16.10
Indicadores Setoriais				
GRI G4: Electric sector 2014	G4-EU1 Installed capacity, broken down by primary energy source and regulatory regime	17		7 Goal(s) of 2030's Agenda:7.2; 7.a
GRI G4: Electric sector 2014	G4-EU2 Energy input into the grid, broken down by primary energy source and regulatory regime – net energy production	128		7 Goal(s) of 2030's Agenda: 7.2
GRI G4: Electric sector 2014	G4-EU3 - Number of residential, industrial institutional and commercial consumer units	101; 128		7 Goal(s) of 2030's Agenda: 7.1
GRI G4: Electric sector 2014	G4-EU4 - Length of transmission lines by regulatory regime	19		7; 9 Goal(s) of 2030's Agenda: 7.a; 9.1
GRI G4: Electric sector 2014	G4-EU8 Innovation	81; 130; 131; 132; 133		9 Goal(s) of 2030's Agenda: 9.5
GRI G4: Electric sector 2014	G4-EU30 Average plant uptime factor by energy source	128		7 Goal(s) of 2030's Agenda: 7.1

Summary SASB

Theme	Description	Page
Greenhouse Gas Emissions & Energy Resource Planning	IF-EU-110a.1 (1) Gross global Scope 1 emissions, percentage covered under (2) emissions-limiting regulations, and (3) emissions-reporting regulations	93
Greenhouse Gas Emissions & Energy Resource Planning	IF-EU-110a.2. Greenhouse gas (GHG) emissions associated with power deliveries	-
Greenhouse Gas Emissions & Energy Resource Planning	IF-EU-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	86; 87
Air Quality	IF-EU-120a.1 Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) particulate matter (PM10), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population	188
Water Management	IF-EU-140a.1. (1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	82; 186
Water Management	IF-EU-140a.2 Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	74
Water Management	IF-EU-140a.3 Description of water management risks and discussion of strategies and practices to mitigate those risks	83
Coal Ash Management	IF-EU-150a.1. Amount of coal combustion residuals (CCR) generated, percentage recycled	187
Coal Ash Management	IF-EU-150a.2 Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment	-
Energy Affordability	IF-EU-240a.1 Average retail electric rate for (1) residential, (2) commercial, and (3) industrial customers	134
Energy Affordability	IF-EU-240a.3 Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	-
Energy Affordability	IF-EU-240a.4 Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	-
Workforce Health & Safety	IF-EU-320a.1 (1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR)	174
End-Use Efficiency & Demand	IF-EU-420a.2 Percentage of electric load served by smart grid technology	-

Theme	Description	Page
End-Use Efficiency & Demand	IF-EU-420a.3 Customer electricity savings from efficiency measures, by market	-
Nuclear Safety & Emergency Management	IF-EU-540a.1 Total number of nuclear power units, broken down by U.S. Nuclear Regulatory Commission (NRC) Action Matrix Column	-
Nuclear Safety & Emergency Management	IF-UE-540a.2 Description of efforts to manage nuclear safety and emergency preparedness	-
Grid Resiliency	IF-EU-550a.1 Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	38
Grid Resiliency	IF-EU-550a.2 (1) System Average Interruption Duration Index (SAIDI), (2) System Average Interruption Frequency Index (SAIFI), and (3) Customer Average Interruption Duration Index (CAIDI), inclusive of major event days	-
Activity Metric	IF-EU-000.A Number of: (1) residential, (2) commercial, and (3) industrial customers served	101
Activity Metric	IF-EU-000.B Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers	-
Activity Metric	IF-EU-000.C Length of transmission and distribution lines	19
Activity Metric	IF-EU-000.D Total electricity generated, percentage by major energy source, percentage in regulated markets	128
Activity Metric	IF-EU-000.E Total wholesale electricity purchased	-

Independent Assurance Statement

INTRODUCTION

Bureau Veritas Quality International (BVQI) was hired by ENGIE BRASIL ENERGIA (ENGIE) to conduct an independent assurance of ENGIE's 2025 Sustainability Report in Brazil (hereinafter referred to as the Report).

The information published in the report is the sole responsibility of ENGIE's management. Our responsibility is defined according to the scope below.

SCOPE OF WORK

The scope of this verification covered the Global Reporting Initiative's standards and Principles[1] for Sustainability Reporting and refers to accountability for the period from January 01, 2025 to December 31, 2025.

RESPONSIBILITIES OF ENGIE AND BUREAU VERITAS

The preparation, presentation and content of the Report are the sole responsibility of ENGIE management. Bureau Veritas is responsible for providing an independent opinion to the Stakeholders, in accordance with the scope of work set out in this statement.

METHODOLOGY

The assurance included the following activities:

1. Interviews with those responsible for the material topics and the content of the Report;
2. Remote verification of corporate and operational processes (verification of GRI material indicators, SASB and information sampling);
3. Analysis of documentary evidence provided by ENGIE for the period covered by the Report (2025);
4. Analysis of stakeholder engagement activities developed by ENGIE Brasil Energia;
5. Assessment of the system used to determine the material aspects included in the Report, considering the context of sustainability and scope of the information published.

The verification level adopted was Limited, in accordance with the requirements of the ISAE 3000[2] standard, incorporated into Bureau Veritas' internal verification protocols.

LIMITATIONS AND EXCLUSIONS

It was excluded any assessment of information was excluded in relation to:

- Activities not included in the reported period;
- Positioning statements (expressions of opinion, belief, objectives or future intentions) by ENGIE Brasil Energia;
- Accuracy of economic and financial data contained in this Report, extracted from financial statements, verified by independent auditors;
- Inventory of Greenhouse Gas (GHG) emissions, including energy data (verified in a separate process by another team);
- Data and information from affiliated companies or outsourced collaborators, over which ENGIE Brasil Energia has no operational control.

The following limitations were applied to this verification:

- The principles of Accuracy and Reliability of data were verified on a sample basis, exclusively in light of the information and data related to the material topics presented in the Report;
- The economic information presented in the Report was specifically verified against the GRI Balance and Completeness principles.

[1] Accuracy, Balance, Clarity, Comparability, Completeness, Context of Sustainability, Timeliness and Verifiability.

[2] International Standard on Assurance Engagements 3000 – Assurance Engagements other than Audits or Reviews of Historical Financial Information.

Independent Assurance Statement

OPINION ON THE REPORT AND THE ASSURANCE PROCESS

- In 2025, Engie continued the double materiality analysis process, deepening discussions and reflections on risks, opportunities, non-financial impacts, and potential financial effects related to ESG topics, based on new frameworks and market references. This movement was driven by the acquisition of assets, which required the reassessment of relevant topics in light of the new operational context.
- In our understanding, ENGIE Brasil Sustainability Report presents the impacts of the company's activities in a balanced way;
- ENGIE Brasil Energia demonstrated an appropriate data collection and compilation method in relation to the GRI Reliability Principle.

CONCLUSION

As a result of our verification process, nothing has come to our attention that would indicate that:

- The information provided in the Report is not balanced, consistent and reliable;
- ENGIE Brasil Energia has not established appropriate systems for collecting, compiling and analyzing quantitative and qualitative data used in the Report;
- The Report does not adhere to the Principles for defining content and quality of the GRI Standard for sustainability reports.

DECLARATION OF INDEPENDENCE AND IMPARTIALITY

Bureau Veritas Quality International is an independent professional services company specializing in Quality, Health, Safety, Social and Environmental management with over 197 years of experience in independent assessment services.

Bureau Veritas has implemented and applies a Code of Ethics for all its businesses to ensure that its employees maintain the highest standards in their daily activities. We are particularly attentive to preventing conflicts of interest. The verification team has no other relationship to ENGIE Brasil Energia, other than the independent verification of the Sustainability Report. We understand that there is no conflict between other services performed by Bureau Veritas and this verification carried out by our team.

The team that conducted this verification for ENGIE Brasil Energia has extensive knowledge in verifying information and systems involving environmental, social, health, safety and ethics issues, which, combined with experience in these areas, allows us a clear understanding of the presentation and verification of good corporate responsibility practices.

CONTACT

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São Paulo, April 06, 2026.



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09. SUPPLEMENTARY FOLDER



Asa Branca Transmission System

Governance

• GRI 2-9; 2-21; 405-1

Executives in governance bodies by gender

	Men	Women	Total
Board of Directors	7 (78%)	2 (22%)	9
Statutory Executive Board	7 (78%)	2 (22%)	9

Members of the Board of Directors by age group

Age Group	Men	Women
Up to 29	0	0
Between 30 and 50	0	1
Over 50	7	1

Members of the Statutory Executive Board by age group

Age Group	Men	Women
Up to 29	0	0
Between 30 and 50	1	2
Over 50	6	0

Number of Directors by race

Race	Directors
White	9
Black	0
Brown	0
Yellow	0
Indigenous	0

Equity stakes of Executive Officers in the Company's controlling group

Executive Officers	Share multiple of basic salary
Eduardo Antonio Gori Sattamini	0
Felipe de Queiroz Batista	0
Gabriel Mann dos Santos	0
Guilherme Slovinski Ferrari	0
Gustavo Henrique Labanca Novo	0.08
Marcos Keller Amboni	0
Pierre Auguste Gratien Leblanc	0
Sophie Brigitte Sylviane Angrand Quarrel de Verneuil	0
Thais Ferraz Soares	0
Average – all Executive Officers	**0.01**
Average - excluding CEO	**0.01**

*Calculation: The Company's share price at the end of the year multiplied by the number of shares held by the Officer during the same period, divided by the Officer's base salary. Share price as of December 31, 2025 = R$ 31.37.

Ratio of total annual remuneration*

Ratio of total annual remuneration	2023	2024	2025
The ratio of the total annual remuneration of the organization's highest-paid individual and the average total annual remuneration of all employees (excluding the highest-paid individual)	20.3 X	20.6 X	27.2 X
The ratio of the total annual remuneration of the organization's highest-paid individual and the median of the total annual remuneration of all employees (excluding the highest-paid individual)	28.2 X	27.7 X	34.7 X
The ratio between the percentage increase in the total annual remuneration of the organization's highest-paid individual and the average percentage increase in the total annual remuneration of all the employees (excluding the highest paid individual)	1.77	0.77	2.08

* Calculation formula: Annual compensation of the highest-paid employee / total compensation (average or median) of all employees, excluding the highest-paid employee.

Suppliers

• GRI 204-1

Payment to suppliers in 2025 by origin

Origin	Value (R$ million)	Proportion
National	R$ 3,237.9	92%
Imports	R$ 282.9	8%

Proportion of expenditures with local suppliers

Brazilian State	Numbers of suppliers	Proportion of value paid
BA	304	19%
MG	286	18%
SP	649	15%
SC	535	11%
PA	46	8%
CE	98	7%
ES	45	6%
RS	139	6%
PR	275	4%
RJ	132	3%
RN	156	1%
DF	25	1%
GO	83	1%
TO	37	0%
PE	37	0%
MS	47	0%
AP	25	0%
MT	51	0%
MA	34	0%
PI	7	0%
SE	2	0%
PB	4	0%
AM	3	0%
AL	2	0%
RO	1	0%

Supplier screening

Indicators	2023	2024	2025
Total number of suppliers	-	-	3,174
a. Total number of Tier 1 suppliers	3,993	3,988	3,058
b. Total number of significant suppliers in Tier 1	90	76	81
c. % of the total spend with significant Tier 1 suppliers	52.09%	93.10%	77.2%
d. Total number of significant suppliers not included in Tier 1	51	27	14
e. Total number of significant suppliers (Level 1 and non-Tier 1)	141	103	95

Assessment of suppliers	2024	2025
1.1 Total number of suppliers evaluated through document reviews/on-site assessments	53	73
1. 2 % of assessments of significant sole suppliers	51.5%	76.8%
1.3 Number of suppliers assessed with substantial actual or potential negative impacts	32	57
1.4 % of suppliers with substantial real/potential negative impacts that have an agreed-upon corrective action or improvement plan	81.2%	89.5%
1.5 Number of suppliers with substantial real/potential negative impacts that were terminated	0	0

Supplier coverage and progress with corrective action plans	2024	2025
2.1 Total number of suppliers supported in the implementation of corrective action plans	8	11
2.2 % of suppliers assessed with substantial real/potential negative impacts, supported in the implementation of action plans	20%	19.30%

Supplier coverage and progress in training programs	2024	2025
3.1 Total number of suppliers in training programs	37	46
3.2 % of sole significant suppliers in training programs	34.3%	48.42%

Actual and potential significant negative social and environmental impacts in the supply chain

- GRI 308-2 e 414-2

	Social	Environmental
Number of suppliers that have undergone social/environmental impact assessments.	100%	71
Number of suppliers identified as causing significant real and potential social/environmental impacts	47	5
Describe the actual and potential significant negative social and environmental impacts identified in the supply chain.	• non-compliance with governance standards and regulations; • company showing lack of diligence with respect to DUE 1 rules; lawsuits. • association with forced/slave labor • not paying full salary during pregnancy leave; • bad workplace conditions; • conflicting relations with the surrounding population; • accounting fraud.	• unspecified environmental damage caused by fire; • lack of management in the use of water; • leakage of sanitary effluent; • impact on ground waters located in a conservation area; • high volume of GHG emissions.
Percentage of suppliers with which improvements were agreed subsequent to assessment.	2.13%	0
Describe the percentage of suppliers with which the organ ceased a relationship subsequent to assessment and for what reason.	19.15%	0

Employee profile

• GRI 2-7

Permanent employees by gender and region

Region	Men	Women
South	551	318
Northeast	175	64
Southeast	79	15
Central-West	24	5
North	55	6
Total	**884**	**408**

Temporary employees by gender and region

Region	Men	Women
South	3	7
Southeast	3	1
Central-West	0	0
North	0	0
Northeast	6	0
Total	**12**	**8**

Hiring and terminations

• GRI 401-1

Hirings by gender and age group

Age group	Men	Women	Total
Up to 29	42	28	70
Between 30 and 50	97	38	135
More than 50	9	0	9
Total	**148**	**66**	**214**

Hirings by gender and region

Region	Men	Women	Total
South	53	42	95
Northeast	44	17	61
North	37	3	40
Southeast	10	3	13
Central-West	4	1	5

Hirings by job category and gender

Job category	Men	Women	Total
Officers (statutory and functional)	1	1	2
Managers	3	2	5
Analysts, engineers, and specialists	51	36	87
Operators and technicians	93	27	120

Hiring rate by gender

Year	Men	Women
2023	61.5%	38.5%
2024	54.0%	46.0%
2025	69.2%	30.8%

* Formula: number of employees hired in each classification/total number of employees in each classification at the end of the previous year.

Hiring rate by age group

Age group	2025
Up to 29	32.7%
Between 30 and 50	63.1%
More than 50	4.2%

* Men or women hired / Total Hirings during the Year. Hirings consider: External Hirings and Transfers between Group companies.

Terminations by gender and age group

Age group	Men	Women	Total
Up to 29	8	5	13
Between 30 and 50	31	19	50
More than 50	8	2	10
Total	**47**	**26**	**73**

Terminations by gender and region

Region	Men	Women	Total
South	23	14	37
Northeast	14	9	23
Southeast	5	0	5
Central-West	3	2	5
North	2	1	3

Terminations by job category and gender

Job category	Men	Women	Total
Officers (statutory and functional)	0	1	1
Managers	4	0	4
Analysts, engineers, and specialists	16	18	34
Operators and technicians	27	7	34

Turnover rate by gender

Year	Men	Women	Total
2023	11.1%	9.6%	13.0%
2024	9.5%	8.0%	9.1%
2025	5.9%	6.9%	6.2%

**Terminations of each category divided by 2 / by the total number of employees of each category at the end of the preceding year.

Voluntary turnover by age group

Age group	2025
Up to 29	7.1%
Between 30 and 50	5.5%
More than 50	11.4%

**Terminations of each category divided by 2/by the total number of employees of each category at the end of the preceding year.

Voluntary turnover by gender

Year	Men	Women	Total
2023	3.8%	5.9%	4.4%
2024	6.1%	4.3%	5.5%
2025	3.1%	4.8%	3.7%

**Terminations of each category divided by 2/by the total number of employees of each category at the end of the preceding year.

Voluntary turnover by age group

Age group	2025
Up to 29	5.5%
Between 30 and 50	2.9%
More than 50	8.0%

**Terminations of each category divided by 2 / by the total number of employees of each category at the end of the preceding year.

Voluntary turnover by gender – excluding the Voluntary Severance Program - (PDV)

Year	Men	Women	Total
2024	3.0%	3.4%	3.1%
2025	2.5%	4.8%	3.2%

**Terminations of each category divided by 2/by the total number of employees of each category at the end of the preceding year.

Average length of employment contract by gender (in years)

General average - men	9
General average - women	5.7
General average	7.9

Average length of employment contract by age group and gender (in years)

Region	Men	Women
Up to 29	2.4	2.2
Between 30 and 50	8.8	6.3
More than 50	18.8	16.0

Paternity/Maternity Leave

- GRI 401-3

Paternity/Maternity Leave

	2023		2024		2025	
Indicator	**Men**	**Women**	**Men**	**Women**	**Men**	**Women**
Total number of employees who were eligible for maternity/paternity leave.	35	7	34	17	54	14
Total number of employees who took maternity/paternity leave	35	7	34	17	54	14
Total number of employees who returned to work during the reporting period after the end of their maternity/paternity leave.	35	7	33	15	54	14
Total number of employees returning to work after maternity/paternity leave who were still employed 12 months after their return.	42	6	33	5	33	12
Return-to-work rate (employees who returned to work after leave / employees who were expected to return to work after leave)	100%	100%	100%	100%	100%	100%
Retention rate (employees who remain with the company 12 months after returning to work following leave / employees who returned from leave in previous reporting periods)	95.4%	85.7%	94.3%	71.4%	100%	80.0%

Occupational Health and Safety

• GRI 403-9; SASB IF-EU-320a.1

Management Safety Visits (VGS)

Indicator	2023	2024	2025
Management Safety Visits (VGS)	1,023	1,511	563**
Records of Risk Situations and Near Miss Accidents (GSR System)	4,297	13,392	7,831***
High Potential Events Records (HIPOs)	5*	16	13

* The change in the HIPO result between 2023 and 2022 is primarily due to a review of internal procedures, which redefined the classification of incidents falling under this category

** The reduction in the number of VGS between 2024 and 2025 was the result of the implementation of other managerial rituals in addition to the VGS as targets. Added together, the five categories of ritual established resulted in 941 recorded interactions.

***The decrease in the numbers reflects a reduction in projects in the process of implementation, which are the source of a large part of the GSR-related occurrences.

Complementary occupational safety indicators

Indicator	2023	2024	2025
Total rate of recordable incidents (TRIR)	0.94	0.36	0.68
Fatality rate	0.02	0.00	0.00
Near miss frequency rate (NMFR)*	1.61	1.64	2.71

* Formula: (statistical count × 200,000) / hours worked

Professional development

• GRI 404-1

Average hours of Board of Directors training

Year	Men	Women	Total
2023	4.0	0.0	3.4
2024	8.7	16.0	10.3
2025	7.4	3.0	6.4

Average hours of training by gender

Year	Men	Women	Geral
2023	85.9	40.0	72.4
2024	70.7	45.6	62.7
2025	73.8	54.8	67.8

Average hours of training by age group

Age group	Men	Women	Geral
Up to 29	79.7	58.1	69.9
Between 30 and 50	75.2	54.8	68.9
More than 50	56.9	31.0	53.8
Total	**73.8**	**54.7**	**67.8**

Average hours of training by functional category

Functional category	Men	Women	General
Officers (statutory and functional assigned to ENGIE Brasil Energia)*	45.3	6.4	37.5
Managers	70.1	60.9	67.8
Analysts, engineers, and specialists	67.0	54.1	62.2
Operators and technicians	84.6	56.4	78.2

Human Rights Training

Indicator	2023	2024	2025
Total number of hours	1,542	2,738.3	4,115.3
Percentage of employees trained	58.2%	99.0%	98.6%

* Some Officers of the Company are formally registered as employees of the parent company, ENGIE Brasil Participações, and consequently, are not included in the headcount of ENGIE Brasil Energia.

Performance appraisals

- GRI 404-3

Percentage of performance appraisals

Functional category	Men	Women	General
Officers (statutory and functional assigned to ENGIE Brasil Energia)*	100%	100%	100%
Managers	100%	94.4%	98.6%
Analysts, engineers, and specialists	99.4%	96.9%	98.5%
Operators and technicians	93.1%	96.1%	93.8%
Total	**97.0%**	**96.6%**	**96.9%**

* Some officers of the Company are formally registered as employees of the parent company, ENGIE Brasil Participações, and consequently are not included in the headcount of ENGIE Brasil Energia.

Diversity

• GRI 405-1

Employees by age group and gender

Age group	Men	Women
Up to 29	107	90
Between 30 and 50	693	313
More than 50	96	13

Employees by functional category and gender

Functional category	Men	Women	Total
Officers (statutory and functional assigned to ENGIE Brasil Energia)*	8	2	10
Managers	53	18	71
Analysts, engineers, and specialists	488	294	782
Operators and technicians	347	102	449

* Some Officers of the Company are formally registered as employees of the parent company, ENGIE Brasil Participações, and consequently are not included in the headcount of ENGIE Brasil Energia.

Employees by functional category and race

Functional category	White	Black	Brown	Yellow	Indigenous	Total
Officers (statutory and functional assigned to ENGIE Brasil Energia)*	10	0	0	0	0	10
Managers	60	1	10	0	0	71
Analysts, engineers, and specialists	640	30	103	9	0	782
Operators and technicians	236	30	180	2	1	449

* Some officers of the Company are formally registered as employees of the parent company, ENGIE Brasil Participações, and consequently are not included in the headcount of ENGIE Brasil Energia.

People with disabilities and special needs

Year	Men	Women
2023	28	26
2024	34	26
2025	35	28

Gender indicators

	2023		2024		2025	
Indicator	Men	Women	Men	Women	Men	Women
% of women in the labor force	70.6%	29.4%	67.9%	32.1%	68.3%	31.7%
% of women in management positions	72.4%	27.6%	68.6%	31.4%	68.4%	31.6%
% of women in senior management (2 levels from CEO)	74.4%	25.6%	70.5%	29.5%	68.0%	32.0%
% of women in junior management positions	82.9%	17.1%	79.7%	20.3%	76.7%	23.3%
% of women in management positions which generate revenue	79.6%	20.4%	75.7%	24.3%	74.3%	25.7%

Biodiversity

Priority Biodiversity Impact Areas

- GRI 101-5

Asset	Activity	Location	Asset Area (ha)	Distance (Km)	Name of Conservation Unit
Trairí Wind Complex	Wind Farms	Trairi/CE	1,232.77	0,00	River Mundaú Estuary Environmental Protection Area
				3.85	Dunas do Litoral Oeste Environmental Protection Area
				4.31	Pécem Ecological Station
Floresta Photovoltaic Complex	Solar Farms	Areia Branca/RN	377.35	0.00	Dunas do Rosado Environmental Protection Area
Sol do Futuro Photovoltaic Complex	Solar Farms	Aquirraz/CE	265.19	2.83	Rio Pacoti Environmental Protection Area
Gralha Azul Transmission System	Transmission Line	Ponta Grossa/PR	6,459.99	0.00	Serra da Esperança State Environmental Protection Area
				0.00	Escarpa Devoniana State Environmental Protection Area
				0.56	Araucárias Biological Reserve
				1.88	Municipal Biological Bird Reserve
				2.89	Rio Verde Environmental Protection Area
Graúna Transmission System	Transmission Line	Aimorés/MG	727.66	0.00	Sete Salões State Park
				1.02	Patrimônio Natural 07 de Outubro Private Reserve
				3.44	Monumento Natural Estadual Pico Do Ibituruna
				4.12	Governador Valadares/MG Municipal Natural Park

Asset	Activity	Location	Asset Area (ha)	Distance (Km)	Name of Conservation Unit
Cana Brava Hydropower Plant	Hydropower Plant	Cavalcante/GO	16,145.86	0.00	Pouso Alto Environmental Protection Area
				3.07	Minaçu Environmental Protection Area
Estreito Hydropower Plant	Hydropower Plant	Estreito/MA	52,772.00	0.00	Chapada das Mesas National Park
				0.00	State of Tocantins Monumento Natural das Árvores Fossilizadas
				0.48	Mata Grande Extractavist Reserve
Itá Hydropower Plant	Hydropower Plant	Aratiba/RS	20,715.29	0.00	Apertado Natural Municipal Park
				0,00	Fritz Plaumann State Patk
Ponte de Pedra Hydropower Plant	Hydropower Plant	Itiquira/MT	5,084.85	2.60	Rondonópolis Natural Municipal Park
				4.01	Izabel Dias Goulart Natural Municipal Park
				4.41	Menina Moça Natural Municipal Park
				4.98	Apido Paru Natural Municipal Park
Salto Osório Hydropower Plant	Hydropower Plant	Quedas do Iguaçu/PR	5,769.13	0.00	Patrimônio Natural Iguaçu I Private Reserve
São Salvador Hydropower Plant	Hydropower Plant	Paranã/TO	15,088.26	0.00	São Salvador do Tocantins, Paranã and Palmeirópolis Environmental Protection Area
				0.00	Lago de Peixe/Angical Environmental Protection Area

*Taking into account the buffer zone. The distances marked as zero correspond to assets located in the vicinity of, or overlapping, conservation areas.

Management of impacts on the biodiversity

- GRI 101-2

Asset	Status of the Asset	Name of the Area	Impact	Municipality/State	Geographic Location (UTM)	Property	Size of Area (ha)	Status	Voluntary or Obligatory commitment	External Audit
Gralha Azul Transmission System	Operational	Fazenda Vargedo	Brush Clearance	Castro/PR	-49.557, 24.925	Proprietary Area	228.6	Planting executed & monitoring concluded	Obligatory	Assessment ongoing by the Licensor
Novo Estado Transmission System	Operational	Riverside forests along the tributaries of River Parauapebas	Brush Clearance	Parauapebas/PA	-49.883, 6.073	Third Party Area	13.27	Planting or monitoring in progress	Obligatory	Still not conducted
Sol do Futuro Photovoltaic Complex	Operational	Area of reforestation of the Project	Brush Clearance	Aquiraz/CE	-3.986178, -38.405185	Proprietary Area	9.31	Planting or monitoring in progress	Obligatory	Still not conducted
Assú Sol Photovoltaic Complex	Operational	Legal Reserves of the Novos Pingos Resettlement (Assú), Palheiros (Assú) Resettlement Project, Cordão de Sombra (Mossoró) Resettlement Project and the São Sebastião (Taipu, Ceará Mirim Ielmo Marinho)	Brush Clearance	Assú, Mossoró e Ielmo Marinho/Taipu/ Ceará Mirim	NP: -5.584803, -37.081814 PA: -5.548563, -37.083422 CS: -5.325117, -37.219476 SS: -5.654248, -35.788288	Third Party Area	258.24	Planting or monitoring in progress	Obligatory	Assessment ongoing by the Licensor
Assú Sol Photovoltaic Complex	Operational	Degraded areas within the APPs in a land-use restriction zone on registered land leased for the Assú Sol project	Brush Clearance	Assú	APP restoration planting (TL): -5.533028, -37.011770 Carnauba palm compensation planting: -5.533259, -37.012376	Third Party Area	2.36	Planting or monitoring in progress	Obligatory	Assessment ongoing by the Licensor
Santo Agostinho Wind Complex	Operational	Parque 01/APP 01	Brush Clearance	Pedro Avelino/RN	ZONA 24M E: 803650 Y:9373401	Third Party Area	2.92	Planting executed & monitoring concluded	Obligatory	Assessment ongoing by the Licensor
Santo Agostinho Wind Complex	Operational	Parque 02/APP 02	Brush Clearance	Pedro Avelino/RN	ZONA 24M E: 803885 Y:9373651	Third Party Area	8.75	Planting executed & monitoring concluded	Obligatory	Assessment ongoing by the Licensor
Santo Agostinho Wind Complex	Operational	Parque 05/APP 05	Brush Clearance	Pedro Avelino/RN	ZONA 24M E: 804679 Y:9373447	Third Party Area	3.61	Planting executed & monitoring concluded	Obligatory	Assessment ongoing by the Licensor
Santo Agostinho Wind Complex	Operational	Parque 21/APP 21	Brush Clearance	Pedro Avelino/RN	ZONA 24M E: 803826 Y:9373205	Third Party Area	2.51	Planting executed & monitoring concluded	Obligatory	Assessment ongoing by the Licensor

Asset	Status of the Asset	Name of the Area	Impact	Municipality/State	Geographic Location (UTM)	Property	Size of Area (ha)	Status	Voluntary or Obligatory commitment	External Audit
Santo Agostinho Wind Complex	Operational	External Access/APP	Brush Clearance	Lajes/RN	ZONA 24M E: 804649 Y:9373246	Third Party Area	0.58	Planting executed & monitoring concluded	Obligatory	Assessment ongoing by the Licensor
Santo Agostinho Wind Complex	Operational	LT LT 500KV/APP	Brush Clearance	Lajes/RN	ZONA 24M E: 804405 Y:9373388	Third Party Area	3.84	Planting executed & monitoring concluded	Obligatory	Avaliação em processo pelo Licenciador
Santo Agostinho Wind Complex	Operational	Parque 03/APP 03	Brush Clearance	Pedro Avelino/RN	ZONA 24 M X:804697 Y:9373318	Third Party Area	3.115	Planting executed & monitoring concluded	Obligatory	Avaliação em processo pelo Licenciador
Santo Agostinho Wind Complex	Operational	Parque 04/APP 04	Brush Clearance	Lajes/RN	ZONA 24 M X:804231 Y:9373684	Third Party Area	3.115	Planting executed & monitoring concluded	Obligatory	Avaliação em processo pelo Licenciador
Santo Agostinho Wind Complex	Operational	Parque 06/APP 06	Brush Clearance	Lajes/RN	ZONA 24 M X:804111 Y:9373534	Third Party Area	2.856	Planting executed & monitoring concluded	Obligatory	Avaliação em processo pelo Licenciador
Santo Agostinho Wind Complex	Operational	Parque 17/APP 17	Brush Clearance	Pedro Avelino/RN	ZONA 24 M X:804655 Y:9373569	Third Party Area	3.43	Planting executed & monitoring concluded	Obligatory	Avaliação em processo pelo Licenciador
Santo Agostinho Wind Complex	Operational	Parque 18/APP 18	Brush Clearance	Pedro Avelino/RN	ZONA 24 M X:804737 Y:9373472	Third Party Area	1.85	Planting executed & monitoring concluded	Obligatory	Avaliação em processo pelo Licenciador
Santo Agostinho Wind Complex	Operational	Parque 25/APP 25	Brush Clearance	Lajes/RN	ZONA 24 M X:805921 Y:9372822	Third Party Area	1.258	Planting executed & monitoring concluded	Obligatory	Avaliação em processo pelo Licenciador
Santo Agostinho Wind Complex	Operational	Parque 26/APP 26	Brush Clearance	Lajes/RN	ZONA 24 M X:805984 Y:9373352	Third Party Area	5.343	Planting executed & monitoring concluded	Obligatory	Avaliação em processo pelo Licenciador
Santo Agostinho Wind Complex	Operational	Parque 27	Brush Clearance	Lajes/RN	ZONA 24 M X:806110 Y:9373080	Third Party Area	3.449	Planting executed & monitoring concluded	Obligatory	Avaliação em processo pelo Licenciador
Santo Agostinho Wind Complex	Operational	CO Principal Cortez	Brush Clearance	Lajes/RN	ZONA 24 M X:803885 Y:9373298	Third Party Area	0.344	Planting executed & monitoring concluded	Obligatory	Avaliação em processo pelo Licenciador
Santo Agostinho Wind Complex	Operational	Substation	Brush Clearance	Lajes/RN	ZONA 24 M X:804116 Y:9373215	Third Party Area	0.4746	Planting executed & monitoring concluded	Obligatory	Avaliação em processo pelo Licenciador
Santo Agostinho Wind Complex	Operational	Connection Co Bay	Brush Clearance	Lajes/RN	ZONA 24 M X:803649 Y:937350	Third Party Area	0.0672	Planting executed & monitoring concluded	Obligatory	Avaliação em processo pelo Licenciador
Salto Osório Hydropower Plant	Operational	BASO-E-0121 ID:221848	Reforestation	Sulina - PR	E: 325385.0455 N:7165147.6576	Proprietary	0.07	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-E-005920 ID: 216402	Reforestation	Saudade do Iguaçu - PR	E: 343345.4764 N: 7152424.1417	Proprietary	0.063	Ongoing	Obligatory	IAT

Asset	Status of the Asset	Name of the Area	Impact	Municipality/State	Geographic Location (UTM)	Property	Size of Area (ha)	Status	Voluntary or Obligatory commitment	External Audit
Salto Santiago Hydropower Plant	Operational	BASS-E-0059 ID: 216380	Reforestation	Saudade do Iguaçu - PR	E: 343456.5883 N: 7152333.2286	Proprietary	0.057	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-E-0058 ID: 216372	Reforestation	Saudade do Iguaçu - PR	E: 343801.1549 N: 7151998.413	Proprietary	0.073	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-E-0054 ID:216321	Reforestation	Saudade do Iguaçu - PR	E: 343496.281 N: 7152470.6686	Proprietary	0.115	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-E-0027; ID: 216119 BASS-E-0026 ID: 216100	Reforestation	Saudade do Iguaçu - PR	E: 343206.0571 N: 7157715.49	Proprietary	0.463	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-E-0025 ID: 385247 BASS-E-0024 ID: 216097	Reforestation	Saudade do Iguaçu - PR	E: 341481.9728 N: 7158816.4522	Proprietary	0.244	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-E-0025 ID: 385247 BASS-E-0024 ID: 216097	Reforestation	Saudade do Iguaçu - PR	E: 341400.5957 N:7158730.3179	Proprietary	0.288	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-E-0032 ID:216160	Reforestation	Saudade do Iguaçu - PR	E: 342980.0866 N: 7157079.7131	Proprietary	0.213	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-E-0010 ID: 215996 BASS-E-0009 ID: 215988	Reforestation	Saudade do Iguaçu - PR	E: 340180.8565 N:7158237.6121	Proprietary	0.437	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-E-0058 ID: 216372	Reforestation	Saudade do Iguaçu - PR	E: 343383.0633 N: 7151856.1859	Proprietary	0.146	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-E-0048 ID:216283	Reforestation	Saudade do Iguaçu - PR	E: 344596.4118 N: 7154651.2791	Proprietary	0.347	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-E-0185 ID: 217344	Reforestation	Chopinzinho - PR	E: 353264.7874 N: 7151840.4329	Proprietary	0.58	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-E-0072 ID: 216569	Reforestation	Chopinzinho - PR	E: 344909.3092 N: 7151672.0213	Proprietary	0.16	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-E-0193 ID: 217417 BASS-E-019210 ID: 385859 BASS-E-0192 ID: 217409	Reforestation	Chopinzinho - PR	E: 351288.7919 N: 7149267.3048	Proprietary	0.92	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-E-0226 ID: 217735	Reforestation	Chopinzinho - PR	E: 354565.1438 7158913.7574	Proprietary	0.44	Ongoing	Obligatory	IAT

Asset	Status of the Asset	Name of the Area	Impact	Municipality/State	Geographic Location (UTM)	Property	Size of Area (ha)	Status	Voluntary or Obligatory commitment	External Audit
Salto Santiago Hydropower Plant	Operational	BASS-E-0252 ID: 218090 BASS-E-0251 ID: 218081	Reforestation	Chopinzinho - PR	E: 372577.4128 N:7153386.7392	Proprietary	1.48	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-E-0087 ID: 216690 BASS-E-0088 ID: 216704	Reforestation	Chopinzinho - PR	E: 346911.1311 N:7154749.5575	Proprietary	0.3	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-E-0259 ID: 218154	Reforestation	Mangueirinha - PR	E: 377049.1756 N: 7148977.2674	Proprietary	0.78	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-E-0255 ID:218120 BASS-E-0257 ID: 218138	Reforestation	Mangueirinha - PR	E: 376969.7002 N: 7149834.1446	Proprietary	1.83	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-D-0218 ID: 214329	Reforestation	Porto Barreiro - PR	E: 368469.5404 N:7166785.7816	Proprietary	0.15	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-D-0186 ID: 213977	Reforestation	Porto Barreiro - PR	E: 360178.1835 N: 7163038.2725	Proprietary	3.912	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-D-0144 ID: 213543 BASS-D-0143 ID: 213535 BASS-D-0142 ID: 213527 BASS-D-0125 ID: 213357	Reforestation	Porto Barreiro - PR	E: 352898.7058 N: 7160090.0798	Proprietary	0.922	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-D-0186 ID: 213977	Reforestation	Porto Barreiro - PR	E: 359341.95 N: 7162705.5053	Proprietary	0.77	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-D-0195 ID: 214078 BASS-D-0197 ID: 214094	Reforestation	Porto Barreiro - PR	E: 361514.2105 N: 7165244.5311	Proprietary	0,31	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-D-0186 ID: 213977 BASS-D-0233 ID: 217794	Reforestation	Porto Barreiro - PR	E: 359756.462 N: 7163783.647	Proprietary	2.07	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-D-0177 ID:213888	Reforestation	Porto Barreiro - PR	E: 358098.4865 N: 7163720.6437	Proprietary	0.51	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-D-0175 ID: 213861	Reforestation	Porto Barreiro - PR	E: 358074.9707 N: 7163032.2497	Proprietary	0.08	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-D-0171 ID: 213829	Reforestation	Porto Barreiro - PR	E: 358392.4326 N: 7161671.0215	Proprietary	0.08	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-D-0171 ID: 213829 BASS-D-0170 ID: 213802	Reforestation	Porto Barreiro - PR	E: 358230.2316 N:7161522.4713	Proprietary	0.17	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-D-0181 ID: 213926	Reforestation	Porto Barreiro - PR	E: 357037.7566 N: 7164808.137	Proprietary	0.15	Ongoing	Obligatory	IAT

Asset	Status of the Asset	Name of the Area	Impact	Municipality/State	Geographic Location (UTM)	Property	Size of Area (ha)	Status	Voluntary or Obligatory commitment	External Audit
Salto Santiago Hydropower Plant	Operational	BASS-D-0210 ID: 214230	Reforestation	Porto Barreiro - PR	E: 367405.7188 N: 7165857.188	Proprietary	0.05	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-D-0205 ID: 225975	Reforestation	Porto Barreiro - PR	E: 368529.3622 N:7163294.8465	Proprietary	0.16	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-D-0195 ID: 214078	Reforestation	Porto Barreiro - PR	E: 362139.5098 N: 7166258.0014	Proprietary	0.84	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-D-0220 ID:214345	Reforestation	Porto Barreiro - PR	E: 370331.8287 N: 7167123.6164	Proprietary	0.38	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-D-0154 ID: 213640 BASS-D-0155 ID: 213659 BASS-D-0167 ID: 213772 BASS-D-0166 ID: 213764	Reforestation	Porto Barreiro - PR	E: 357678.4842 N: 7160293.6925	Proprietary	0.86	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-D-017010 ID: 213810 BASS-D-0169 ID: 213799 BASS-D-0168 ID: 213780	Reforestation	Porto Barreiro - PR	E: 358051.9467 N:7161138.3677	Proprietary	0.53	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-D-0165 ID: 213756 BASS-D-0164 ID: 213748	Reforestation	Porto Barreiro - PR	E:358639.1721 N:7159320.1108	Proprietary	1.99	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-D-0119 ID: 213306 BASS-D-0118 ID:213292	Reforestation	Porto Barreiro - PR	E:349925.8398 N:7160930.1034	Proprietary	0.401	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-D-025310 ID: 214698 BASS-D-0252 ID: 214671	Reforestation	Candói - PR	E: 373195.1003 N:7167664.6719	Proprietary	0.5	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-D-0251 ID: 214663	Reforestation	Candói - PR	E: 374907.3824 N:7170662.6477	Proprietary	0.439	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-D-0251 ID: 214663 BASS-D-0252 ID: 214671 BASS-D-0249 ID: 214647 BASS-D-0247 ID: 214620 BASS-D-0250 ID: 214655	Reforestation	Candói - PR	E: 373656.7397 N: 7171516.4458	Proprietary	1.255	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-D-025310 ID: 214698 BASS-D-0252 ID: 214671	Reforestation	Candói - PR	E: 373549.8628 N: 7167775.9746	Proprietary	0.095	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-D-0247 ID: 214620	Reforestation	Candói - PR	E: 376323.7308 N: 7173676.3617	Proprietary	0.316	Ongoing	Obligatory	IAT

Asset	Status of the Asset	Name of the Area	Impact	Municipality/State	Geographic Location (UTM)	Property	Size of Area (ha)	Status	Voluntary or Obligatory commitment	External Audit
Salto Santiago Hydropower Plant	Operational	BASS-D-0272 ID: 215007	Reforestation	Candói - PR	E: 362174.7362 N: 7157922.2142	Proprietary	0.223	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-D-0249 ID: 214647	Reforestation	Candói - PR	E: 376141.5377 N: 7172337.1438	Proprietary	0.246	Ongoing	Obligatory	IAT
Salto Santiago Hydropower Plant	Operational	BASS-D-0249 ID: 214647	Reforestation	Candói - PR	E: 376231.9029 N:7172127.874	Proprietary	0.36	Ongoing	Obligatory	IAT
Miranda Hydropower Plant	Operational	RPPN Jacob	Monitoring and enrichment	Nova Ponte MG	209440.45 m E 7882811.02 m S	Proprietary	358.33	Ongoing	Obligatory	SUPRAM
Jaguara Hydropower Plant	Operational	Area 1	Planting and Monitoring	Rifaina SP	251413.56 m E 7776783.01 m S	Proprietary	3.13	Ongoing	Obligatory	IBAMA
Jaguara Hydropower Plant	Operational	Area 7	Planting and Monitoring	Sacramento MG	250064.40 m E 7778965.04 m S	Proprietary	0.62	Ongoing	Obligatory	IBAMA
Jaguara Hydropower Plant	Operational	Area 9	Planting and Monitoring	Sacramento MG	253013.00 m E 7777543.00 m S	Proprietary	0.64	Ongoing	Obligatory	IBAMA
Jaguara Hydropower Plant	Operational	Area 10	Planting and Monitoring	Sacramento MG	252743.00 m E 7777405.00 m S	Proprietary	0.33	Ongoing	Obligatory	IBAMA

* Criteria for recording areas (implementation and operation):
(1) Restoration areas currently ongoing (planting or monitoring) - proprietary or third-party areas.
(2) Proprietary environmental compensation areas.
(3) Proprietary areas undergoing environmental restoration and/or compensation currently maintained.
Exclusion from the scope of analysis:
(1) Reforestation associated with downstream brush clearance for dam safety purposes is not considered.
(2) Areas covered by the Plan for the Recovery of Degraded Areas (PRAD).

Energy

• GRI 302-1; G4 EU11

Direct energy consumption (in GJ)

Origin	Type	2023	2024	2025	Variation
Not renewable	Diesel Oil	18,008.0	4,949.0	8,084.2	63%
	Coal	1,906,824.0	0.0	0.0	-
	Total	**1,924,832.0**	**4,949.0**	**8,084.2**	**63%**
	Total (MWh)	**534,676.0**	**1,375.0**	**2,245.6**	**63%**
Renewable	Wood biomass	433,535.0	0.0	0.0	-100%
	Sugarcane ba-gasse	8,757,451.0	8,802,227.0	6,129,749,4	-30%
	Total	**9,190,986.0**	**8,802,227.0**	**6,129,749,4**	**-33%**
	Total (MWh)	**2,553,052.0**	**2,445,063.0**	**1,702,721.8**	**-33%**
Electricity	Consumption of electricity from the grid (GJ)	72,857	64,084	83,065	30%
	Consumption of electricity from the grid (MWh)	20,238	17,801	23,074	30%

Total energy consumption (in GJ)

Year	Consumption	Variation
2023	11,188.675	-
2024	8,871,260	-20.7%
2025	6,220,899	-29.9%

Total consumption of energy (in MWh)

Year	Consumption	Variation
2023	3,107,966	-
2024	2,464,239	-20.7%
2025	1,728,041	-29.9%

Water

- GRI 303-3; 303-4; 303-5; SASB IF-EU-140a.1.

Total volume of water withdrawn by source (in megaliters)

Indicator	2023	2024	2025	Variation 2025/2024
Surface water (including wetlands, rivers, lakes, and rainwater)	1,805.5	1,343.1	1,473.6	10%
Groundwater	17.8	17.6	37.0	110%
Third-party water (public supply or other water utilities)	1,865.8	1,877.3	1,954.2	4%
Area of water stress (third-party water)*	0.2	0.0	0.0	0%
Total	**3,689.1**	**3,238.0**	**3,464.8**	**7%**

*Following the Aqueduct Water Risk Atlas' review of 2023, the Company has no asset in the High or Very High classification and for this reason there is no consumption in water stress areas

Total water disposal (in megaliters)

	2023	2024	2025	Variation 2025/2024
Surface waters (including wetlands, rivers, and lakes)	52.4	4.9	5.4	10.2%
Third-party water (total)	1,643.6	1,561.6	1,874.5	20.0%
Total	**1,696.0**	**1,566.5**	**1,879.8**	**20.0%**

*Thermal water disposal (in megaliters)

Year	Volume of water discharge	Planned/unplanned
2023	34.3	Planned
2024	46.7	Planned
2025	30.3	Planned

Water used in thermal power plants (in megaliters)

Procedures	2023	2024	2025	Variation
Processing	2,512.3	2,361.7	2,502.6	6%
Cooling	1,147.8	837.9	365.2	-56%
Total	**3,660.1**	**3,199.6**	**2,867.8**	**-10%**
Consumption	1,969.0	1,638.0	993.3	-39%

Water consumption (Renewables + Thermal PP in megaliters)

Year	Consumption
2023	1,992.6
2024	1,671.0
2025	1,585.0

Waste

- GRI 306-3; 306-4; 306-5
- SASB IF-EU-150a.1.; IF-EU-150a.2.

Hazardous waste (in tons)

Disposal	2023	2024	2025	Variation 2025/2024
Recycling	122.4	80.6	88.2	9.4%
Co-processing	126.0	79.7	119.6	50.1%
Incineration (mass burn)	1.5	0.8	1.7	112.5%
Landfill	23.7	34.5	8.8	-74.5%
Reuse	0,0	0,0	0,5	-
Total	**273.6**	**195.6**	**218.8**	**11.9%**

Non-hazardous waste (in tons)

Disposal	2023	2024	2025	Variation 2025/2024
Reuse	2,859.7	29.2	191.0	554.1%
Recycling	17,227.7	5,337.3	1,027.0	-80.8%
Composting	95,405.3	90,845.5	62,123.3	-31.6%
Recovery of degraded areas	58,197.6	0.0	0.0	-
Co-processing	41.8	16.9	34.4	103.6%
Use as fuel (firewood)	15.5	8.6	16.9	96.5%
Incineration	0.0	0.0	0.8	-
Landfill	150.6	121.8	245.8	101.8%
Total	**173,898.2**	**96,359.3**	**63,639.2**	**-34.0%**

Total weight of waste generated (in tons)

Hazardous	242.5
Ash (Non-hazardous)	62,093.3
Non-hazardous (other)	1,578.8
Total	**63,914.6**

Ash volume* (in tons)

Description	2023	2024	2025
Total ash waste recycled/reused	172,451.3	90,811.2	62,093.3
Data coverage (as a percentage of the denominator)	100%	100%	100%

*The Company has generated no gypsum waste since May 2023, when the Pampa Sul Thermal Power Plant was sold.

Generation of waste from coal burning* (in tons)

Year	Amount (tons)	Variation	% Recycled
2023	68,142.3	-	100%
2024	0,0	0	0%
2025	0,0	0	100%

*With the sale of Pampa Sul, no further coal waste has been generated.

Other emissions

- GRI 305-6; 305-7; SASB IF-EU-120a.1

NO_X and SO_X emissions and other atmospheric emissions(tCO_2e)*

	2023	2024	2025	Variation
NO_X	2,709.80	1,967.20	1,930.80	-1.9%
SO_X	244.80	0.00	0.00	0
Particulate Material (PM)	1,769.00	1,607.30	1,884.40	17.2%

*The Company's assets do not emit mercury.

Intensity of NO_X and SO_X emissions and other atmospheric emissions (Kg/MWh)

	2023	2024	2025	Variation
NO_X	0.06	0.04	0.04	1.7%
SO_X	0.01	0.00	0.00	0
Particulate Material (PM)	0.04	0.03	0.04	32.4%

Emissions of substances which deplete the ozone layer (SDO) – Operational Control (in tCO_2e)

	2023	2024	2025	Variation
HCFC (R-22)	46.40	58.40	52.55	-10.0%
HCFC-141b	0.00	0.00	0.00	0

Emissions of substances which deplete the ozone layer (SDO) – Corporate stake (in tCO_2e)

	2022	2023	2024	Variation 2024/2023
HCFC (R-22)	46.40	72.10	58.17	-19.3%
HCFC-141b	0.00	0.00	0.00	0

Leakage rate of gas – TAG (Gas transportation)	**2023**	**2024**	**2025**	**What is included**
Vented	0.0009%	0.0066%	0.0244%	• Depressurization and purging: volume and density of natural gas; • Pigging: volume of natural gas, density, and number of pig passages in each chamber; • Sealing: number of operating hours, density, and average volume of natural gas sent to the vent stack.
Fugitive	0.0003%	0.0019%	0.0004%	• Components (such as valves, flanges, connections in pipelines.): CH_4 emissions are estimated based on factors which incorporate operating hours and the number of components in pipelines and equipment. The total amount of natural gas emitted into the atmosphere was calculated based on the emissions and the methane content in natural gas • Extraordinary losses of natural gas in events such as illegal tapping attempts.
Pneumatic	0.0309%	0.0301%	0.0263%	Number of engine starts and average natural gas flow rate per start. The total volume of natural gas directed to the vent stack was calculated by multiplying these two variables.
Unburnt	-	-	-	Not measurable.
Total TAG (100%)	**0.0321%**	**0.0386%**	**0.0511%**	
Total stake of ENGIE Brasil Energia in TAG (32.5% until 2023 and 17.5% from 2024)	**0.0104%**	**0.0067%**	**0.0089%**	

Commitment with external initiatives

• GRI 2-28

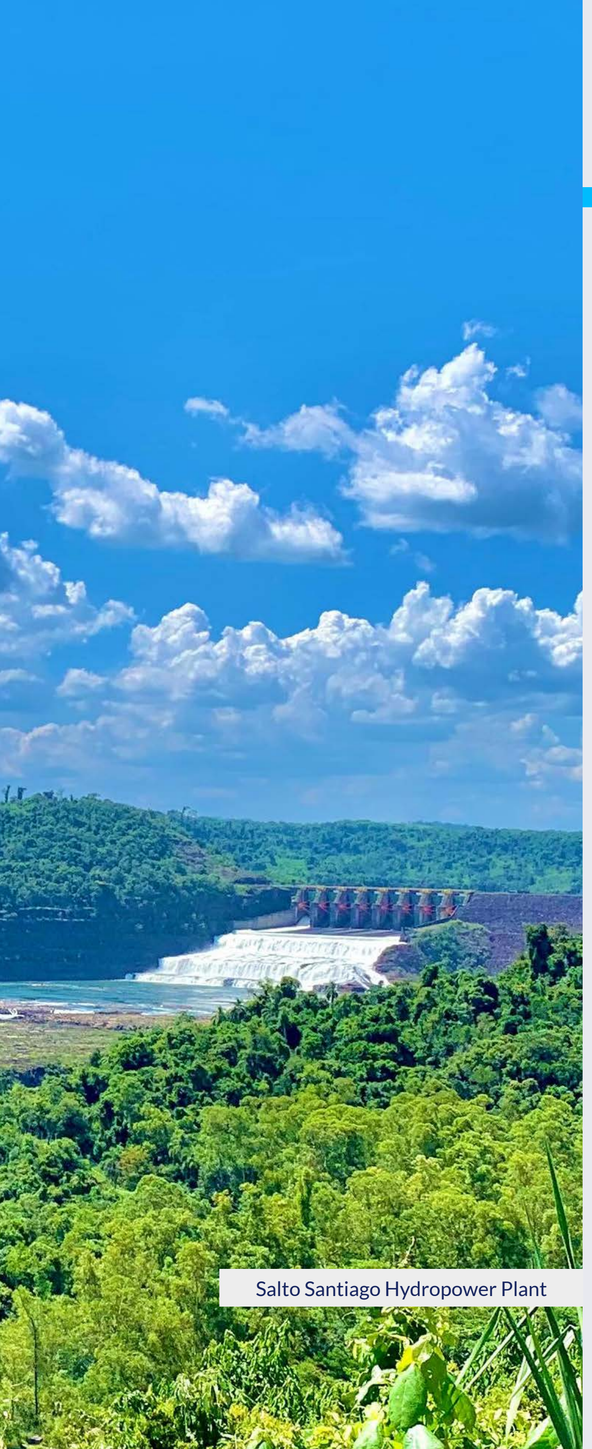
Action Declaration on Climate Policy Engagement
Port administration (various municipalities)
Agência Nacional de Energia Elétrica (ANEEL)
Associação Brasileira de Infraestrutura e Industrias de Base (ABDIB)
Associação Brasileira das Empresas de Transmissão de Energia Elétrica (ABRATE)
Associação Brasileira das Empresas Geradoras de Energia Elétrica (ABRAGE)
Associação Brasileira das Empresas Geradoras de Energia Elétrica (ABRASCA)
Associação Brasileira de Energia Eólica (ABEEólica)
Associação Brasileira dos Comercializadores de Energia (ABRACEEL)
Associação Brasileira dos Produtores Independentes de Energia Elétrica (APINE)
Associação dos Produtores de Energia de Santa Catarina (APESC)
Câmara de Comercialização de Energia Elétrica (CCEE)
Centro de Pesquisas de Energia Elétrica (CEPEL)
Comissão das Empresas Energéticas para Gestão de Viagens (COEGV)
Comitê da Bacia do Rio Canoas
Confederação Nacional das Indústrias - Conselho de Meio Ambiente (CNI)
Conselho de Desenvolvimento do Território Cantiquiriguaçu (CONDETEC)
Conselho Empresarial Brasileiro para o Desenvolvimento Sustentável (CEBDS)
Conselho Estadual de Recursos Hídricos de Santa Catarina (CERH-SC)
Conselho Estadual de Recursos Hídricos do Paraná (CERH-PR)
Conselho Nacional de Recursos Hídricos (CNRH)
Electric Power Research Institute - EPRI/EUA (Instituto de Pesquisa de Energia Elétrica)/Transferência de Tecnologia (EPRI/EUA)
Empresa de Pesquisa Energética (EPE)
Federação das Indústrias do Estado de Santa Catarina (FIESC)
Instituto ACENDE Brasil (ACENDE Brasil)
Instituto Brasileiro de Governança Corporativa (IBGC)
Instituto Brasileiro de Petróleo e Gás (IBP)
International Electric Community (IEC)
Brazilian Climate, Forestry and Agriculture Movement Coalition (Brazil Coalition)
Brazilian Electrical System Operator (ONS)
Global Compact (UNO)

Amounts expended on representational associations (R$)

Entity	2022	2023	2024	2025
APINE	251,369	263,736	235,938	307,852
ACENDE BRASIL	245,665	267,962	277,200	288,200
ABRAGE	232,448	196,121	606,673	503.155
ABRASCA	0	65,000	71,500	75,800
ABRATE	109,905	198,919	166,977	246,832
ABEEÓLICA	174.912	149,502	140,612	147,642
ABRACEEL	83,730	77,836	88,452	95,856
ABDIB	46,417	0	49,680	55,560
CEPEL	0	2,632	0	0
ABH2	0	35,000	65,000	0
Total (R$)	**1,144,446**	**1,256,708**	**1,702,032**	**1,720,897**

Table of contents TCFD and TNFD

Pillar	TCFD Recommendations	Climate and Nature Notebook page	TNFD Recommendations	Climate and Nature Notebook page
Governance	A. Describe how the Board oversees risks and opportunities related to climate change.	8	A. Describe how the Board monitors dependencies, impacts, risks, and opportuni-ties related to nature.	8
	B. Describe the Board's role of management and opportunities related to climate change.	8	B. Describe the role of management in assessing and managing dependencies, impacts, risks, and opportunities related to nature.	7 and 8
	-		C. Describe the organization's human rights policies and engagement activities, as well as oversight by the Board and management, with respect to indigenous peoples, local communities, affected stakeholders, and other stakeholders, in the organization's assessment of and response to nature-related dependencies, impacts, risks, and opportunities.	Human Rights Policy
Strategy	A. Describe the risks and opportunities related to climate change that the organization has identified in the short-, medium-, and long-term.	31 to 34	A. Describe the dependencies, impacts, risks, and opportunities related to the environment that the organization has identified in the short-, medium-, and long-term.	Climate and Nature Notebook - 29 to 34 Sustainability Report 2025 - 74 to 84
	B. Describe the impacts of risks and opportunities related to climate change on the organization's business, strategy, and financial planning.	31 to 34 63 to 70	B. Describe the effect that nature-related dependencies, impacts, risks, and opportunities have had on the organization's business model, value chain, strategy, and financial planning, as well as any ongoing transition plans or analyses.	35 to 38
	C. Describe the resilience of the organization's strategy, taking into account different climate change scenarios, including a 2°C scenario or lower.	63 to 69	C. Describe the organization's strategic resilience to risks and opportunities related to nature, taking into account different scenarios.	24 to 25
	-		D. Disclose the locations of assets and/or activities in the organization's direct operations and, where possible, in the upstream and down-stream value chains that meet the criteria for priority locations.	Climate and Nature Notebook - 36 Sustainability Report 2025 - 77 and 78
Risk Management	A. Describe the processes the organization uses to manage risks related to climate change.	30 to 36	A. Describe the organization's processes for identifying, assessing, and prioritizing nature-related dependencies, impacts, risks, and opportunities in (i) its direct operations, and (ii) its upstream and downstream value chains.	29 to 34
	B. Describe the processes the organization uses to manage risks related to climate change.	29 to 41	B. Describe the organization's processes for managing dependencies, impacts, risks, and opportunities related to nature.	29 to 41
	C. Describe how the processes used by the organization to identify, assess, and manage risks related to climate change are integrated into the organization's overall risk management.	30 to 32	C. Describe how the processes for identifying, assessing, prioritizing, and monitoring nature-related risks are integrated into the organization's overall risk management processes and how they inform them.	30 to 32
Metrics and Goals	A. Inform the metrics used by the organization to assess risks and opportunities related to climate change in accordance with its strategy and risk management process.	43 and 44	A. Disclose the criteria used by the organization to assess and manage significant risks and opportunities related to the environment, in line with its strategy and risk management process.	43, 44 and 71
	B. Report Scope 1, Scope 2, and, if applicable, Scope 3 greenhouse gas emissions, as well as the associated risks.	GHG Emissions Inventry	B. Disclose the criteria used by the organization to assess and manage dependencies and impacts on nature.	29 to 41
	C. Describe the targets the organization uses to manage risks and opportunities related to climate change, and its performance against those targets.	Sustainability Report 2025 - page 85 to 87	C. Describe the goals and objectives used by the organization to manage dependencies, impacts, risks, and opportunities related to the environment, as well as its performance in relation to them.	45 and 46



Salto Santiago Hydropower Plant

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Suppliers

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Press

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Supporting materials

- **Management Report and Financial Statements 2025**
- **Emissions Inventory 2025**
- **CDP Climate and Water Report 2025**
- **Corporate policies**

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