ENERGIA

Sustainability Report 2024

Connections that inspire


Why do **evolutions** happen?

They happen because the world is constantly changing. They happen because innovation is the driving force behind our search for better and more efficient solutions. They happen because sustainability is key to guaranteeing a prosperous future for the coming generations.

Evolutions happens when we connect people, communities and industries, when we transmit energy to every corner of the country like a heart that beats and speeds up development. They happen because excellence and reliability are the pillars that underpin our commitment to society.

Evolutions happen because we understand that every new project and every transmission line is an opportunity to make a difference. They happen because we are committed to leading the electricity sector with responsibility and positive impact.

We are more than a transmission company, we are an agent of transformation and sustainable development that drives progress.

Our brand has evolved to reflect who we are and to reinforce that: where you see large towers and power substations, we see and care for every detail of the infrastructure that connects Brazil, the people we impact, the balance we ensure for the environment and communities.

ISA CTEEP is now **ISA ENERGIA BRASIL**.

ENERGIA

Connections that inspire

Technicians and apprentices from the São Paulo regional office

Sustainability Report 2024

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Natalia Sorreano
Substation and Installation Technician, Cabreúva Regional Office

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MAIN MENU

Gislene Pitanga
Project Control Coordinator

1. Introduction

Welcome to our Sustainability Report 2024. Here you will find relevant information about ISA ENERGIA BRASIL's environmental, social and governance activities. Happy reading!

All the menus in this report are navigable

Message from the President

GRI 2-22

For 25 years, ISA ENERGIA BRASIL has been contributing to the transformation of the electricity sector and society. By celebrating this milestone, we reinforce our commitment to excellence in electricity transmission and, above all, to building a more sustainable future. Our work goes beyond operational efficiency and quality in project execution; we actively seek to promote the sustainability of the Brazilian electricity system and boost the energy transition throughout the country.

Our trajectory is marked by continuous evolution. In recent years, we have achieved strong national expansion and developed pioneering innovation initiatives in the Brazilian electricity sector. We are no longer just a power transmission company, but a company that makes the energy transition possible. As such, our brand has evolved to reflect who we are: a national company that transmits power and drives progress. With this historic milestone, we are firmly reaffirming our commitment to society, the environment and people.

> "Our brand has evolved to reflect what we are: **a national company that transmits energy and drives progress**"

With this move, we now have a unified corporate identity between brand, company name and *tickers* on the Brazilian Stock Exchange (B3). This evolution strengthens the capital of trust with our stakeholders and eliminates redundancies in communication efforts, consolidating a single name.

In this context of brand and business evolution, protecting the lives and safety of the people who work directly or indirectly for ISA ENERGIA BRASIL remains a non-negotiable value. Safety is more than just a priority, it guides the way we act. In 2024, we strengthened our

Rui Chammas, CEO of ISA ENERGIA BRASIL

Connected to Life program through awareness-raising actions, greater leadership engagement and continuous dissemination of our safety culture. We preserved lives by achieving the proposed targets for the year of zero fatalities and obtaining ISO 45001 certification, which makes our processes more robust.

This year, we made consistent progress on our three strategic pillars: generating shareholder value, ensuring our corporate longevity, and creating positive social and environmental impact. The robust results in the period gave more value to our shareholders and to society by reaching historic marks, with net revenue of BRL 7,966.6 million of the consolidated and net profit of BRL 3,498.4 million of the parent company in IFRS accounting, among other indicators, demonstrating our ability to generate value and guarantee the continuity of the business.

Once again, we achieved the highest level of investment in the modernization of our installed park—more than BRL 1.3 billion in reinforcements and improvements—especially in the state of São Paulo, in order to ensure an increasingly reliable and resilient infrastructure. We reinforce our responsibility and key role in society by operating a network through which around 30% of all electricity transmitted in Brazil travels and approximately 95% of the energy transmitted in the state of São Paulo.

"Safety is more than a priority, it is a non-negotiable value that guides the way we act at ISA ENERGIA BRASIL"

To ensure our corporate longevity, we have invested in the construction of new projects that allow for the expansion of the Brazilian transmission system, which is fundamental to supporting changes in the country's energy consumption model, as well as boosting the integration of renewable sources into the National Interconnected System (SIN). In 2024, we earmarked a record amount of more than BRL 2.2 billion for strategic projects that connect clean energy sources from the Northeast to the Mid-South of Brazil.

We brought forward the commercial start-up of the Minuano Project (RS), which adds reliability to the flow of large blocks of energy in the southern region, and is essential for improving the quality of service to the mountainous region of Rio Grande do Sul. The project's infrastructure includes 115 kilometers of transmission lines, as well as the largest substation in the state in terms of power, with 2,700 MVA, 195,000 m^2 of installed area and 77,000 m^2 of energized area.

With an eye on growth, by 2029, around BRL 13 billion is expected to be invested in new transmission projects, of which BRL 5.5 billion will go to more than 210 reinforcement and improvement projects already approved by ANEEL, and approximately BRL 8 billion to the six tendered projects we have under construction, which, once energized, will add around BRL 1 billion to our Annual Permitted Revenue (RAP) for the 2024/2025 cycle.

This commitment to developing the sector resulted in ANEEL authorizing the implementation of an unprecedented solution in the national transmission system, capable of offering greater operational flexibility and stability in the network. The first project using FACTS (*Flexible Alternating Current Transmission Systems*) technology, of the *smart valves type*, aims to contribute to the energy transition by making the grid more flexible to incorporate renewable sources, in addition to eliminating bottlenecks and maximizing use of the existing system.

Just as we are strengthening our pioneering role in developing technologies, we are also paying attention to the effects of climate change on our operations. Still in 2022, we began to incorporate these risks into our business management and, as of 2024, we conducted a diagnosis of the level of exposure of our assets to climate threats. In addition, we are working to strengthen our contingency plans, combining the use of technologies and the analysis of meteorological data, so that we can anticipate more severe weather events, develop mitigation actions and act quickly to restore the system in the event of shutdowns.

It was also possible to make progress on the mitigation front with the ongoing effort to reduce greenhouse gas emissions in our operations, with a focus on strengthening systems to prevent and quickly correct any leaks of SF_6—a gas with a high global warming potential. We are aware that our responsibility is to generate positive social and environmental impact. To this end, we act beyond our operations and value chain, with the Conexão Jaguar [Jaguar Connection] Program, our main sustainability initiative, aimed at combating climate change and promoting the protection of biodiversity. The program has gone beyond the borders of the Pantanal, reaching the Amazon and expanding our legacy in jaguar conservation.

In the social sphere, through our Conexão Desenvolvimento [Development Connection] corporate program, we set aside BRL3.5 million for incentivized projects and our own initiatives. Among this year's actions, we contributed to the recovery of municipalities in Rio Grande do Sul affected by heavy rains, which caused rivers to overflow, infrastructures to collapse and flooding. We also started a partnership with USP Diversa, a program that grants scholarships to students from public schools who are socioeconomically vulnerable, ensuring that they have the financial means to complete their courses at the university.

The initiative is connected to our commitment to promoting diversity, expressed through the Outros Olhares [Other Perspectives] program, in which we promote actions by our affinity groups and train our leaders to be truly inclusive. As a result of our initiatives in this area, we have made progress in having greater diversity in our staff, closing the year with 24% women and 28% black and brown people, with advances of 1 percentage point in both groups. We were included in B3's IDIVERSA, which brings together companies with outstanding diversity criteria.

We value our internal talents so that they can walk this journey of evolution with us. We support the satisfaction of our employees, both by maintaining a good organizational climate and by offering opportunities for professional growth and caring for their health, safety and well-being. Thanks to our more than 1,600 employees, who are committed to our purpose, we maintain a prosperous and long-lasting business model, capable of meeting the needs of today's society and future generations.

Each of us at ISA ENERGIA BRASIL participates in building the future of our company and the country's energy transition, with safety and excellence, with integrity and in line with the best governance practices that have always guided our activities. We are celebrating 25 years of achievements by looking to a future in which clean, safe and reliable energy is accessible to all, driving Brazil's development. ●

Rui Chammas, CEO of ISA ENERGIA BRASIL

isa ENERGIA

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2. A company in evolution

We celebrated the company's 25th anniversary by presenting important developments in the brand and highlighting our vocation to generate sustainable value for society.

12 **Our commitment**

Luciana Florencio
Management secretary

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25 years of progress

GRI 3-3

The celebration of 25 years of our history was marked by the renewal of the brand, which has evolved to reflect the achievements of ISA ENERGIA BRASIL over the years and to represent our identity as a national company, present in 18 states, which transmits energy and drives progress.

This evolution reflects a Company that has grown and expanded beyond its original borders in the state of São Paulo and which currently manages a broad portfolio of concessions that drive the energy transition throughout the country. Our work goes beyond excellence in energy transmission: we seek to implement a strategy that generates sustainable value for society as a whole, creating a positive social and environmental impact. Beyond large towers and substations, we are committed to the safety and reliability of the entire infrastructure that connects Brazil, the people

Evolutions happens when we connect people, communities and industries, when we transmit energy to every corner of the country like a heart that beats and speeds up development.

we impact, and the balance we ensure for the environment and communities.

Our trajectory began as the state-owned CESP, evolved into CTEEP with the privatization, and then into ISA CTEEP, without ever losing our essence of providing an excellent service to society. This is and will continue to be ISA ENERGIA BRASIL's raison d'être for another 25, 50, 100 years.

We debuted new tickers on the Stock Exchange (B3), changing from TRPL4 and TRPL3 to ISAE4 and ISAE3. With this, we ensured homogenization between the brand, the corporate name, which became ISA ENERGIA BRASIL S.A., and the *tickers*. This renewal represents a strategic alignment under a coherent and unified corporate identity, associated with the energy transmission business and its role in the energy transition. ●

Our commitment

People
Valuing our employees and partners

Environment
At the heart of acting with positive social and environmental impact

Society
Reliable service with cleaner, more sustainable and efficient energy

Investors
Commitment to generating sustainable value

Attended by the company's executive board and other executives, the Investor Day addressed how the evolution of the strategy of generating sustainable value is materializing in profitable growth, driving innovation and the energy transition, in addition to addressing the perspectives related to the periodic tariff review, the investment plan for modernizing the installed park and new projects, leverage, financial *covenants* and the practice of dividend payments.

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3. We are ISA ENERGIA BRASIL

Barbara Mesquita Silva
Substation technician at
São Paulo Regional Office

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Leadership in energy transmission

GRI 3-3

We are leaders in energy transmission in the country, managing 35 concessions that are driving the energy transition throughout Brazil. With operations spread across 18 states, we account for around 30% of the electricity transmitted nationwide and approximately 95% in the state of São Paulo. We are also pioneers in the development of technologies, such as the first digital and 4.0 substations, the first large-scale battery energy storage system, and the first *smart* valve FACTS (*Flexible Alternating Current Transmission Systems*) technology system in Brazil.

Our electricity system is made up of more than 31,000 kilometers of circuits (around 28,400 in operation and 3,300 under construction), including own and jointly controlled assets, and 136 own substations (129 in operation and 7 under construction) with a voltage of up to 550 kV.

ISA WORLDWIDE

ISA (Interconexión Elétrica S.A.) is a company of the Ecopetrol Group, a multilatin organization with more than 57 years of experience and trajectory, which operates in the Electricity, Roads and Telecommunications, Information Technology – ICT businesses, and contributes to the quality of life of millions of people in Colombia, Brazil, Chile, Peru, Bolivia and Central America, through the work of 5,101 employees in 49 companies. Based in Colombia, ISA is the majority shareholder of ISA ENERGIA BRASIL (B3: ISAE3; ISAE4).

ISA develops its business based on technical excellence, the efficient provision of its services, the creation of sustainable value for its stakeholders and society in general, integrating cutting-edge technological solutions and supported by the best ethical and corporate governance practices.

All the group's companies are committed to mitigating and adapting to climate change, the rational use of resources, the development of programs that have a positive impact on the environment, the integral development of the communities where they operate and the quality, reliability and availability of the services they provide. ●

Where we are

Brazil

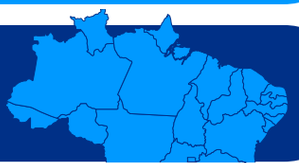
- **35** transmission concessions**
  - → **29** 100% controlled
  - → **6** jointly controlled
- **139** substations (136 own)
- **85,000** MVA transformation capacity
  - → **80,400** MVA in operation
  - → **4,200** MVA under construction

30% of Brazil's power

95% of São Paulo's power

passes through our transmission lines

Present in **18** Brazilian states



23,000 km of transmission lines
20,000 km in operation and 3,000 km under construction

Equivalent to **5.2 times** the distance between the far north and the far south of Brazil

More than **1,635** employees

BRL 6.2 billion Potential RAP

** The facilities that make up IE EVRECY's Concession Contract 20/2008, under the responsibility of ISA ENERGIA BRASIL, which expires on 07/17/2025, were part of Lot 1 of Transmission Auction 002/2024-ANEEL. ENGIE won the tender and will take over the facilities once the company's contract expires. ISA ENERGIA has been working to ensure that the transition takes place fairly and safely.

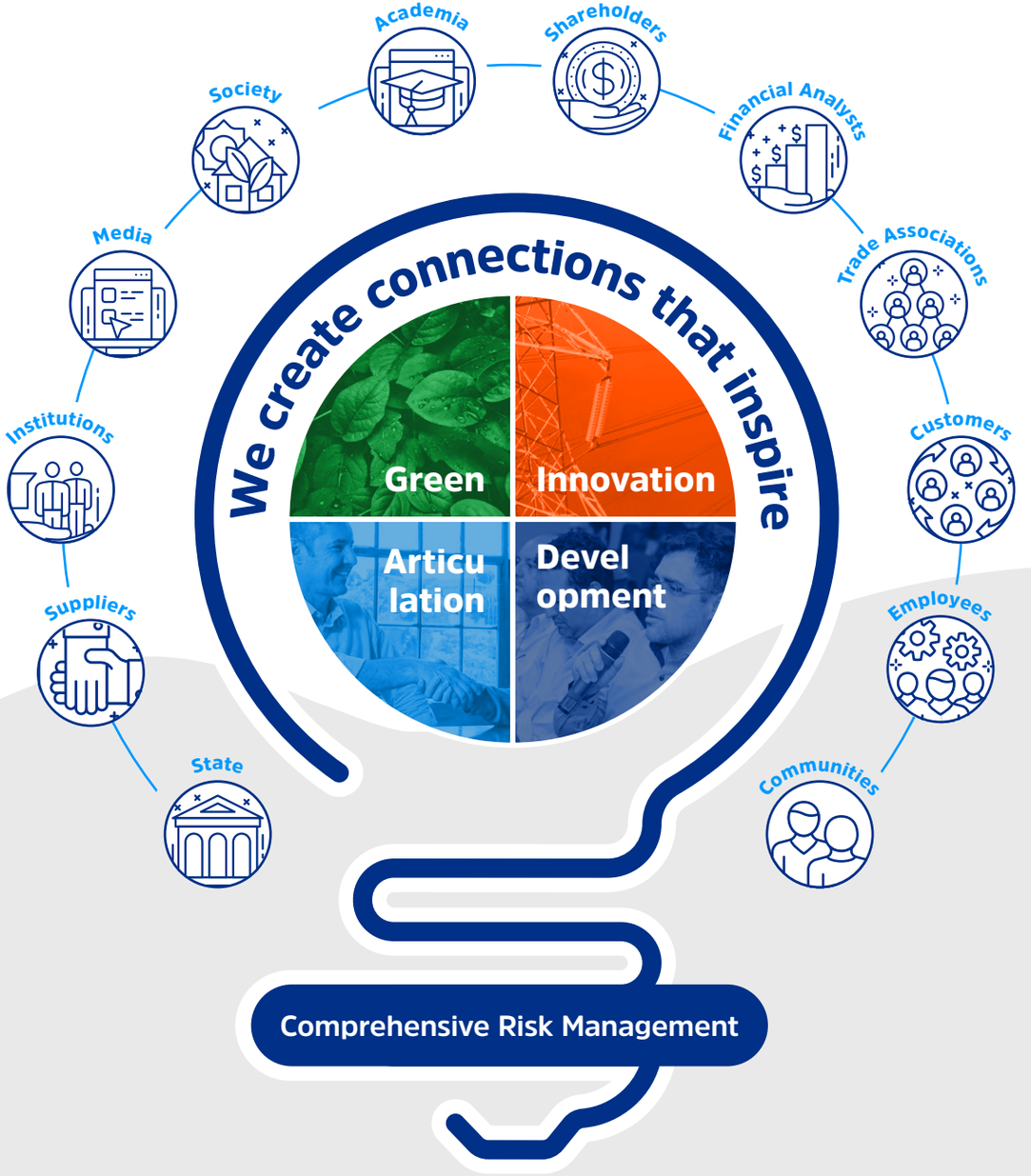
Business Model

Financial Capital

- **BRL 1.3 BILLION** invested in reinforcements and improvements (record)
- **BRL 13 BILLION** in investments planned by 2029
- **AVERAGE AVAILABILITY** indices of transmission lines and transformers in line with the ANEEL reference
- **BRL 3.5 BILLION** in net profit[1]
- Capex of **BRL 3.6 BILLION** (record)

Manufactured Capital

- **23,000 KM** of transmission lines
- **139** substations
- **2 TENDERED** projects energized



Natural and Social Capital

- More than **135,000 HECTARES** of Conexão Jaguar certified for REDD+ carbon credits in the Pantanal. Project started in 2024 in the Amazon
- **10.31%** reduction[3] in the volume of water abstracted
- **MORE THAN BRL3 MILLION** invested in **50** social projects (own resources and incentives)
- **86** energized reinforcement and improvement **PROJECTS**

Human and Intellectual Capital

- **1,600** employees
- **BRL 2.6 MILLION** invested in training and training
- **17.85%** women and **28.24%** blacks in the workforce[2]
- **BRL 14.84 MILLION** invested in research, development and innovation

[1] According to IFRS (International Financial Reporting Standards). Does not consider receipts from the Existing System Basic Grid (RBSE).
[2] An increase of 0.6 and 1.47 percentage points, respectively, for women and blacks compared to 2023. [3] Compared to 2023.

Strategy 2030

GRI 2-23 and GRI 2-24

Our strategy aimed at generating sustainable value is key to driving the energy transition and promoting innovations that shape the future of the electricity transmission sector. Our approach is multifaceted, ranging from developing advanced technologies, valuing our professionals, and strengthening relationships with the communities where we operate. ISA ENERGIA BRASIL's Strategy 2030 is aimed at generating sustainable value. With three pillars – creating positive environmental and social impact; ensuring corporate longevity; and generating shareholder value – we act as a company that provides solutions for the energy transition.

ISA ENERGIA BRASIL plays a crucial role in the transmission sector, which is considered a critical and fundamental infrastructure for the security and development of any country. We are responsible for connecting different generating sources and distribution centers, guaranteeing a continuous and safe flow of energy. With the energy transition, there is an increase in new non-dispatchable renewable sources, i.e. those that cannot be switched on or off according to demand, reinforcing the need for solutions to overcome intermittency and

Purpose

Connections *that* ***inspire***

Mission

To operate, maintain and expand electricity transmission systems with excellence in the provision of services, based on the development of human capital and the capacity for innovation, in order to create value for our shareholders and other stakeholders and contribute to the sustainable development of the business.

Vision

With a history of more than 55 years, ISA continues to be driven by a strategy based on Sustainable Value.

Strategic drivers

- Generating shareholder value
- Ensuring corporate longevity
- Creating positive social and environmental impacts

Pillars

GREEN

- Minimizing the environmental impacts of operations
- Promoting initiatives that generate a positive environmental impact

LIAISON

- Establishing alliances to achieve strategic objectives

LIFE

INNOVATION

- Taking advantage of business opportunities arising from technological developments and trends in the electricity sector

DEVELOPMENT

- Developing organizational capacities to face long-term challenges
- Contribute to the development of communities and the entrepreneurial ecosystem

guarantee the security and stability of the service. In this context, we work hard to improve and protect our infrastructure, ensuring resilience and continuity of supply.

Our strategy is designed to guarantee corporate longevity and increase revenue in a healthy way, ensuring that the completion of the Existing System Basic Grid (RBSE) receipts in 2028 does not negatively impact the company. We are intentionally focused on robust investments in reinforcements, improvements and new tenders, ensuring that our growth strengthens our financial position in the future.

Our robust growth plan is aimed at expanding assets related to the energy transition and transmission systems, which are essential for connecting generation complexes from renewable sources such as wind, solar and hydropower to large consumer centers, going beyond the current 23,000 kilometers of transmission lines with an installed capacity of 85,000 MVA (megavolt-amperes), which are vital for guaranteeing the provision of fundamental services to society.

The constant maintenance of these systems is fundamental to guaranteeing the safety and reliability of the supply of clean, renewable electricity efficiently to consumers.

Brendon Willian Borges, Substation technician, and **Roberto Silva**, Substation and equipment maintenance technician, at the Taubaté regional office.

We are committed to generating an impact that transcends the economic, positively influencing the social and environmental dimensions. Innovation is our guide, allowing us to seize opportunities and face challenges in an increasingly dynamic, decentralized, decarbonized and digital scenario. In this way, we drive the energy transition while ensuring corporate longevity.

We recognize that our success is intrinsically linked to the well-being of the communities we serve. We cultivate solid and transparent partnerships, working hand in hand with community leaders to identify and address local needs. Our initiatives include environmental education programs, support for social projects and the development of community infrastructure, with the aim of creating a positive social impact and promoting sustainable development.

Our environmental actions are designed to minimize negative impacts and maximize benefits for the ecosystem. We implement biodiversity conservation, reforestation and energy efficiency projects. We also promote the use of clean technologies and sustainable practices in all our operations, contributing to a greener and more sustainable future.

Finally, transparency is a central pillar of our strategy, ensuring that our actions and results are clear to all our stakeholders. We are committed to generating sustainable value for our shareholders by implementing governance practices that reinforce the trust and integrity of our operations. Regular and detailed reports on performance and sustainability are part of our ongoing commitment to transparency. ●

Investments

GRI 3-3

Guided by Strategy 2030, we are seeking to grow and diversify our portfolio of transmission assets. Our plans call for investments of approximately BRL 13 billion by 2029, in three areas:

➔ **Greenfield projects:** new concessions for the construction, operation and maintenance of transmission assets won in regulated auctions promoted by ANEEL.
6 projects underway

- BRL 8 billion investment (2029)
- BRL 1 billion in RAP

Investment of **BRL 2.3 billion**, an increase of **BRL 1.3 billion** (**+167.3%**) compared to the investment in 2023.

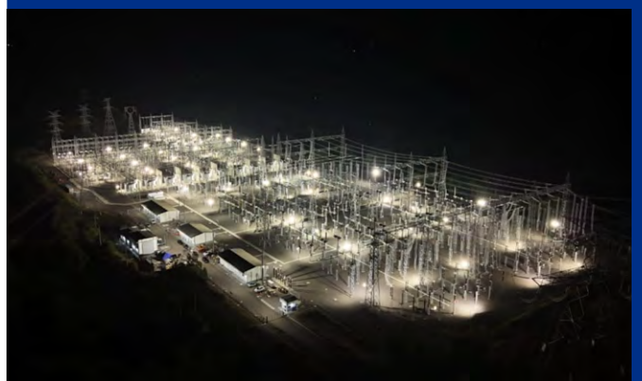
With regard to our participation in auctions, we remain committed to excellence in financial management and debt control in relation to EBITDA. This approach ensures that our strategic decisions are aligned with sustainability and long-term value creation, without compromising our financial strength.

Projects completed in 2024

Minuano Project

We have brought forward the delivery of the project by five months, which will add reliability to the flow of large blocks of energy in the south of the country, and will be fundamental for increasing the quality of service to the mountainous region of Rio Grande do Sul. The project covers 115 km of transmission lines, 38 km of which are double circuit, passing through the municipalities of Bento Gonçalves, Caxias do Sul, Farroupilha, Flores da Cunha, Nova Roma do Sul, Pinto Bandeira and Veranópolis. It includes a new substation with power of 2,700 MVA, with an installed area of 195,000 m², 77,000 m² of which is energized.

Winner of Transmission Auction 02/19, the Minuano Project obtained from the National Electric System Operator (ONS) the Definitive Release Term (TLD), which entitles it to receive the full Permitted Annual Revenue (RAP) of BRL 50.2 million (2024/2025 tariff cycle), retroactive to December 13th.



Access:

Minuano Project has the largest power substation in RS.

Monte Alegre de Minas Substation 2

Minas Gerais Triangle Project

We energized this substation in November 2024. Located in Minas Gerais, the unit invested BRL 115 million to benefit the municipalities of Araporã, Campina Verde, Centralina, Ituiutaba, Monte Alegre de Minas, Santa Vitória and Tupaciguara. With an installed capacity of 400 MVA, capable of supplying 400,000 consumer units, the new substation is making a significant contribution to the economic, sustainable and technological development of the region. The project was born out of the digital concept, applying technological innovation, which makes the electricity supply more reliable and robust, and reinforces the technician's safety during maintenance. During the construction period, around 250 professionals were hired, including in-house and outsourced labor.

The substation was the final delivery of the Minas Gerais Triangle Project (Lot 07), awarded in ANEEL auction 002/2019, which had already been partially delivered in 2023.

The energization of this substation entitles the company to receive the full Annual Permitted Revenue (RAP) for the Project in the amount of BRL 43.8 million, 2024/2025 cycle (base June 2024).

Projects under construction

GRI 3-3

Piraquê Project leaders **Gabriela Rodrigues** and **Jacqueline Balliari** at the construction site for the lines in Minas Gerais.

Piraquê Project

We obtained the installation license for the project, which includes eight transmission lines (938 km long in the states of Minas Gerais and Espírito Santo), the construction of two new substations and the expansion of six existing ones. With the license, construction began in Minas Gerais, which is a leader in solar energy generation and responsible for more than a fifth of the production in all of Brazil. The project is expected to generate more than 7,000 direct and indirect jobs.

The Piraquê Project was awarded Lot 3 of Transmission Auction 01/22. With an investment forecast by the regulator of BR L3.7 billion and a RAP of BRL 326 million in the 2024-2025 cycle, the project's delivery date, according to the ANEEL contract, is September 2027.

Jacaranda Project

We received the Preliminary and Installation Environmental Licenses for the Água Azul Substation, located in the state of São Paulo. The project consists of the expansion of the Água Azul 440kV/88 kV substation, with an increase of 60,000 m^2 in area, for the expansion of the 440kV yard and the installation of a new 88 kV yard, with the addition of 600 MVA of transformation power.

Jacarandá is the project won in Lot 6 of Transmission Auction No. 01/2022, held in June 2022 by ANEEL, which is essential for expanding transmission capacity in the region of the municipality of Guarulhos.

Serra Dourada Project

The project will facilitate the implementation of renewable energy projects in the western region of Bahia and in Minas Gerais, with a special focus on wind farms and solar power plants. Once completed, the project will include five 500 kV transmission lines totaling 1116 km in length, three new substations and extensions to five existing substations.

The project was awarded lot 1 of Transmission Auction No. 01/23. The project's delivery deadline according to the ANEEL contract is September 2029.

Itatiaia Project

The project plays a crucial role in the distribution of renewable energy, by directing the solar energy generated to the metropolitan region of Rio de Janeiro, as well as reducing the load on the Governador Valadares 6 substation. The project includes the construction of a new substation, the expansion of two existing substations and the construction of a 500-kV transmission line (507 km of lines, totaling 1,014 km).

The project was awarded lot 7 of Transmission Auction 01/23. The project's delivery deadline according to the ANEEL contract is March 2029.

Água Vermelha Project

The substation planned for the project aims to facilitate the integration of new solar energy projects in the northwest of São Paulo and the Minas Gerais Triangle, while at the same time facilitating the transportation of surplus energy generated from biomass. The project includes the expansion of the Água Vermelha substation, with the installation of a new 88-kV section.

The project was awarded lot 9 of Transmission Auction 01/23. The project's delivery deadline according to the ANEEL contract is September 2026.

Riacho Grande Project

The project will increase the reliability of the electricity supply to the ABC region and the capital of São Paulo. The project includes: the construction of 44.6 km of 345 kV underground transmission lines, divided into two circuits; 9 km of 345 kV overhead transmission line to interconnect with the Ibiúna - Tijuco Preto C2 transmission line; the construction of a shielded and compact substation, with 800 MVA of power, in São Caetano do Sul; and the expansion of two other substations (Miguel Reale and Sul). In 2024, we held the groundbreaking ceremony for the São Caetano do Sul Substation.

The project was awarded lot 7 of Transmission Auction No. 01/20. The project's delivery deadline according to the ANEEL contract is March 2026.

Reinforcements and improvements: investments in the installation, replacement or refurbishment of equipment in existing transmission assets, mainly within the scope of our Paulista Concession (renewed contract 059/2001), which generate the right to an increase in the Permitted Annual Revenue (RAP).

- **BRL 1.4 billion** invested in 2024, with an increase of BRL 151.1 million (+12.4%) in relation to that invested in 2023.
- **86 Reinforcement** and Improvement projects energized, resulting in an increase of more than BRL 70 million in the RAP
- **243 pieces of equipment** extended and another 1,794 renovated (include this number in bold)
- **257 projects** in progress, of which 143 are reinforcement projects and 118 improvement projects.
- **BRL 5.5 billion** in reinforcement and improvement projects already authorized by ANEEL to be carried out by 2029.

More information on R&M projects is available in the Sustainable Operation chapter.

Brownfield projects: mergers and acquisitions of existing transmission assets on the market. There were no mergers or acquisitions of new assets in 2024. ●

Recognition

BEST AND BIGGEST 2024
We are once again part of EXAME's Best and Biggest *ranking*, in sixth place among companies in the energy sector.

FINCON AWARDS 2024
We came first in the Electricity category, for our excellence in financial communication, in this award that values the importance of effective communication to strengthen the relationship between companies and stakeholders. We stood out in the Channels, Compliance and Communication pillars.

VALOR INNOVATION BRAZIL AWARD 2024
We were among the five companies in the electricity sector that stood out the most in terms of innovation, in this award organized by the Valor Econômico newspaper, in partnership with the consulting firm Strategy. This edition analyzed 273 companies from 25 sectors of the economy.

VALUE EXECUTIVE AWARD
Our CEO, Rui Chammas, was the most admired executive in the Energy category in the 24th edition of the award, which recognizes the management skills of executives in 20 sectors of the economy.

ELITE INFOMONEY 2024
We are on the list of the fastest growing and most consistent Brazilian publicly traded companies, according to a survey conducted by InfoMoney in partnership with Elos Ayta Consultoria.

OPEN CORPS TOP 10 RANKING
We are in the Top 10 of the Open Corps Ranking - Electricity and Renewables, promoted by 100 Open Startups, the leading platform for open innovation.

Find out about all the awards won by ISA ENERGIA BRASIL by clicking here. ●

ISA ENERGIA BRASIL is part of:

IBOV Ibovespa Index
IBRA Broad Brazil Index
IDIV Dividend Index
IEE Electricity Index
IGC Corporate Governance Index
IGCT Trade Corporate Governance Index
MLCX MidLarge Cap Index
UTIL Public Utility Index
IBrX100 Brazil 100 Index
IBSD B3 Dividend Index
ICO2 Carbon Efficient Index
ISE Corporate Sustainability Index

IDIVERSA B3

ENERGIA

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MAIN MENU

4. Corporate governance

GRI 3-3

José Elcio Magalhães
Substation and installation technician, São Paulo regional office

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Governance Structure

Our governance structure is guided by policies and procedures that seek to ensure ethics, transparency and responsibility in the management of risks and opportunities in our business model.

The executive bodies that govern our company follow the best market practices, and the company adopts policies that guide the conduct of business in a responsible manner and in line with the context of sustainable development. These policies are validated by the Board of Directors and exceed the minimum requirements of B3's Level 1, a differentiated corporate governance segment in which our common shares (ISAE3) and preferred shares (ISAE4) have been listed since 2002. All policies can be consulted on our **Investor Relations** website.

Our controlling shareholder, ISA, has direct control of the company with 36% of the total capital and almost 90% of the voting capital, through ISA Capital do Brasil S.A. Approximately 64% of the Company's shares

Andrea Mazzaro Carlos de Vincenti - corporate and contractual manager and **Erica Barbeiro Travassos** company specialist.

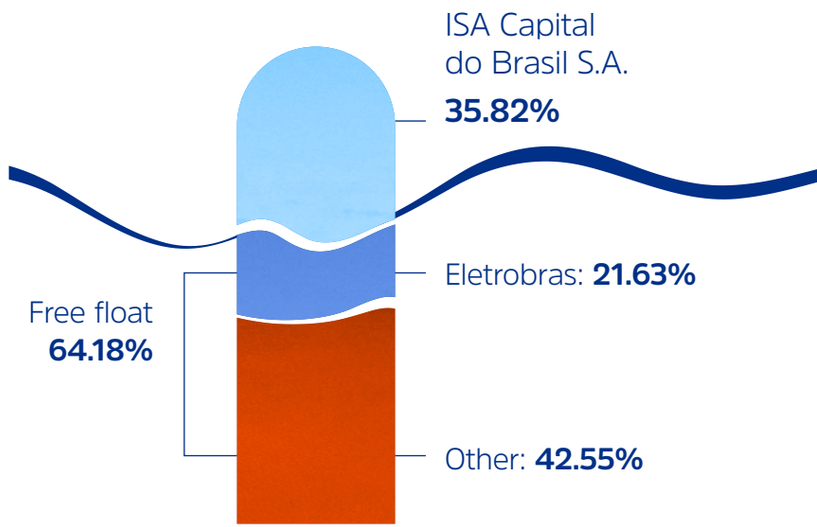
are free float on B3 and, of the total shares in circulation, around 87% are held by domestic investors and 13% by foreign investors.

As part of Eletrobras' strategy to simplify its corporate structure, the company sold part of its shares in ISA ENERGIA BRASIL, reducing its stake in the company from 36% to 22%. Considering that more than half of ISA ENERGIA BRASIL's preferred shares belonged to Eletrobras, this move was beneficial for the company and the rest of its shareholder base by increasing the liquidity of the paper and, consequently, the demand for it. You can find more details about our shareholder structure on **our website**. ●

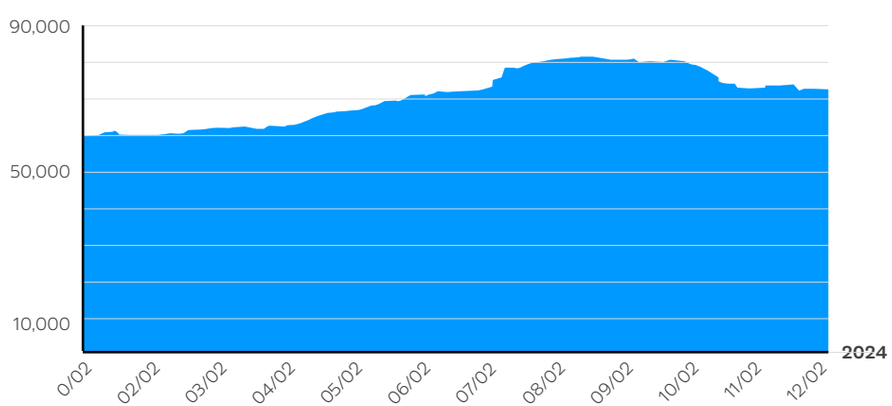
Shareholding structure of ISA ENERGIA BRASIL

	ISAE3 (CS)		ISAE4 (PS)		Total (CS+PS)	
	Qty of shares	%	Qty of shares	%	Qty of shares	%
ISA Capital do Brasil S.A.	230,856,832	89.50%	5,144,528	1.28%	236,001,360	35.82%
Administration	-	-	-	-	-	-
Free float	27,080,900	10.50%	395,801,044	98.72%	422,881,944	64.18%
Eletrobras	25,106,829	9.73%	117,399,836	29.28%	142,506,665	21.63%
Other	1,974,071	0.77%	278,401,208	69.44%	280,375,279	42.55%
Total	**257,937,732**	**100.00%**	**400,945,572**	**100.00%**	**658,883,304**	**100.00%**

Total shareholding structure (ON+PN)



Share liquidity 2024 ADTV(LTM)



Governance bodies

GRI 2-9, 2-10, 2-12, 2-13, 2-15, 2-16, 2-17

Our corporate governance structure is made up of the General Shareholders' Meeting, the Board of Directors, the Executive Board and the Audit Board. The Board of Directors is advised by three non-statutory committees: Audit and Risks Committee, Organizational Talent Committee and Corporate Governance, Sustainability, Technology and Innovation Committee (ASGTI).

The Company's Executive Board (as of 12/31/2024), from left to right: **Rui Chamas**, CEO; **Bruno Isolani**, executive officer of Operations; **Dayron Urrego**, executive officer of Projects; **Silvia Wada**, executive officer of Finance, Investor Relations and New Business Development, and **Claudio Domingorena**, executive officer of Regulation, Strategy and Innovation.

In July 2024, an amendment was made to Article 22 of the Company's bylaws, in the following aspects:

- **The company** shall be managed by an Executive Board made up of up to five members, including a Chief Executive Officer and four Executive Officers without specific designations;
- **The appointment** and dismissal of directors is the responsibility of the Board of Directors, and members are chosen based on criteria of complementary experience and diversity;
- The Investor Relations **function** should be assigned to one of the Executive Officers;
- The overall **remuneration** of the directors will be defined by the General Meeting, and individually by the Board of Directors. The full document is available at **this link**.

General Meeting

Ordinary meetings are held on April 30th of each year in order to examine, discuss and vote on the financial statements, decide on the allocation of net profits and the distribution of dividends, elect members of the Board of Directors and set the fees of the members of the Audit Board and the overall individual remuneration and other benefits of the directors. Extraordinary meetings are scheduled whenever necessary, in accordance with the Company's bylaws and other legal provisions.

Executive Board

It is made up of up to five members, of Brazilian or foreign nationality, resident or not in Brazil, with a mandate of up to three years, with possible re-election. It is responsible for carrying out the strategic planning established by the Board of Directors. The Executive Board is responsible for drawing up and proposing fundamental policies to the Board of Directors for approval.

Board of Directors GRI - 2-11

Made up of up to nine members who do not hold executive positions in the company and have extensive business experience and knowledge of the electricity sector. The term of office is two years with possibility of re-election. Two of them are independent and one is an employee representative. From 2024, new members will be assessed based on criteria covering topics such as sustainability, innovation, cybersecurity or other topics defined by the Company. It is up to the body to define the strategic guidelines and monitor their implementation. The Chairman of the Board of Directors, César Augusto Ramírez Rojas, does not hold an Executive Board position.

Critical concerns and risk situations are reported to the Board of Directors through the Audit and Risks, Organizational Talent and ASGTI committees.

In 2024, the main issues discussed on the subject of sustainability at Board meetings included: health, safety and well-being of employees and third parties, cybersecurity, evolution of the Brazilian carbon credit market scenario, climate strategy and its adaptation and mitigation fronts, development of a conservation project in the Amazon Biome, contingency actions and social support in the face of climate events in Rio Grande do Sul. In addition, the Chairman of the Board of Directors also chairs the Company's ASGTI Committee, a technical advisory body to the Board of Directors, which must monitor issues of corporate governance, innovation, information technology and the sustainable development of the Company and its subsidiaries.

At each Board meeting, those present are asked if there is a conflict of interest regarding the matters to be discussed. If anyone declares themselves to be in this situation, their participation in the presentation and deliberation of this topic is forbidden. This conduct is part of the Internal Rules. This conduct is part of the Internal Rules. The Board of Directors is informed by the Audit and Risks Committee of situations of conflict of interest, temporary or permanent, in which a significant shareholder, members of the Board of Directors and Executive Board may be involved, directly or indirectly or through a related party, making the necessary proposals to manage the situation, under the terms of the Regulations of the Advisory Committees.

Audit Board

An independent body of a permanent nature, it is made up of five full members and five substitutes, who serve a one-year term, with the possibility of re-election. It supervises the directors in order to ensure that they fulfill their legal and statutory duties.

Organizational Talent Committee

Made up of up to five members, the majority of whom are members of the Board of Directors. With a two-year mandate, the Committee monitors the company's Organizational Talent affairs, and also makes recommendations to the Board on succession, variable remuneration for executives, collective bargaining agreements and other associated issues.

Audit and Risk Committee

Made up of up to three members of the Board of Directors for a two-year term. It monitors the management and effectiveness of the control system, evaluates internal and external auditing activities, and monitors compliance management, business risks and the accounting and transparency practices of ISA ENERGIA BRASIL and its subsidiaries.

Corporate Governance, Sustainability, Technology and Innovation Committee (ASGTI)

Made up of up to five members, whether or not they belong to the Board of Directors, for a term of up to two years. Its duties include monitoring corporate governance, innovation, information technology and the sustainable development of the company and its subsidiaries.

For more information on the governance bodies and their members, click here.

PERFORMANCE ASSESSMENT AND REMUNERATION

GRI 2-18, GRI 2-20, GRI 2-19

The Board of Directors and the committees conduct a formal annual self-assessment process of the individual and collective performance of the respective bodies, a procedure set out in the Board's Internal Regulations. The last evaluation was carried out in 2024, from which topics were proposed to be addressed over the course of the year.

The evaluation of the Executive Board is based on measuring the performance of annual targets based on indicators, previously established by the Board of Directors, which support ISA ENERGIA BRASIL's strategy, combined with the evaluation of the adherence of each director's behavior in line with the Company's values. The Audit Board does not have mechanisms for assessing the performance of its members.

The remuneration practices for the Board of Directors, the Statutory Executive Board and the Audit Board aim to hire and guarantee the permanence of highly qualified professionals in the company's management, taking into account, for example, their ability to deliver results. On August 21, 2024, the Management Nomination and Remuneration Policy was approved, which defines these practices.

“The evaluation of the Executive Board is based on measuring the performance of annual targets based on indicators, previously established by the Board of Directors, which support ISA ENERGIA BRASIL's strategy”

The overall remuneration of the Board of Directors and the Audit Board is decided at the General Shareholders' Meeting and is subsequently broken down by the Board of Directors. We have adopted remuneration and adjustment criteria for the Executive Board based on the responsibilities of the respective positions, the company's level of competitiveness and market practices, as measured by surveys carried out by consultancies specializing in remuneration in the electricity sector. The remuneration strategy and its application for Directors and Board members is overseen by the Organizational Talent Committee. ●

Nayara Camargo
Substation and maintenance technician apprentice at the São Paulo regional office.

Comprehensive risk management

GRI 205-1, EU21

To manage the internal and external factors that impact the execution of our strategy, we rely on tools and systems that are based on advanced standards such as ISO 31000 and COSO. The guidelines relating to these practices and standards are set out in our Comprehensive Risk Management Policy. Our methodology includes the identification, analysis, diagnosis, treatment and constant monitoring of threats to which we are exposed in order to promptly assess the uncertainties that could affect the continuity of our business. Risk management is reported bimonthly to the Audit and Risk Committee and the Board of Directors.

We have a risk matrix that is updated and reviewed every quarter, in which risks are classified into 4 dimensions and subdivided into 20 categories.

From 2024 onwards, we began to incorporate the analysis of future risks associated with climate change, which could possibly have some kind of impact on the business in 2030, and we began to monitor the related actions in the company's Business Risk Map.

Also this year, the Internal Audit and Compliance Board at the time merged with the Risk Management Board to become the Audit, Risk and Compliance Board, resulting in more robust and strategic risk management, integrating complementary areas into the second line. The new area has been given responsibilities such as implementing a business continuity management methodology, drawing up a specific risk model to accompany *greenfield* projects and monitoring other risks relevant to the business using a defined methodology and tool. ●

Risk management governance

AUDIT AND RISK COMMITTEE

Internal Audit ↔ **Management**

3rd line

Internal Audit Area, responsible for independent assessments of the effectiveness of risk management in the company, including how the first and second lines achieve their objectives.

1st line

The company's business areas, which are responsible for identifying, analyzing, evaluating and treating risks, as well as reporting these inputs to the Integrated Risk Management area on a quarterly basis, regardless of their criticality.

2nd line

The **2nd line** is responsible for monitoring, establishing processes and methodologies to support the first line in the proper management of its risks, analyzing and reporting on the effectiveness of risk management, as well as promoting the continuous improvement of its practices.

Integrity and trust

GRI 205-1, GRI 205-2

We base our conduct on ethical principles and the adoption of honest, coherent, trustworthy and responsible behavior, which transcends strategic cycles and guarantees the generation of long-term sustainable value for all the groups with which we interact.

We maintain ethics as the central axis of good corporate governance and are committed to continually strengthening the guidelines contained in our Code of Ethics and Business Conduct, which is periodically updated to reflect the company's practices and commitments and applied to all business decisions.

The code expresses the behavior expected of employees, suppliers and partners: integrity, responsibility, respect and prioritizing life. This commitment is reaffirmed annually by everyone in the company. Our code mirrors the document published by the majority shareholder, whose revision process is currently being approved by the competent bodies.

In order to continuously evolve the company's management of this issue, in 2024, we drew up the Ethics Committee's bylaws, which define the structure, composition, roles and responsibilities of the Committee's members, in line with the best applicable ethics management practices. There was also a revision of the Standard for Handling Reports from the Ethics Hotline, which defines the process for investigating reports and applying disciplinary measures and the investigation flow.

As a further commitment to an honest and transparent business environment, in July 2024 ISA ENERGIA BRASIL became a signatory of the 100% Transparency Movement, an initiative of the Global Compact Brazil Network, with the aim of fostering institutional commitments and transparent public attitudes that generate a virtuous circle of self-assessment and concern for the value chain of companies.

Contributing to the best practices in the market, we supported the construction of the ESG Primer on Good Practices with Public Administration in the Energy Sector, promoted by the United Nations Global Compact, to which we are a signatory, in partnership with Anti-Corruption Collective Actions.

See our **Code of Ethics** and **Business Conduct and our Anti-Corruption and Anti-Bribery Policy** on our **corporate website**.

We have also implemented an internal stakeholder relationship management system to monitor priority institutional and regulatory agendas, with a record of interactions with public bodies and agents that have been carried out by company employees, guaranteeing transparency in our relations. In this respect, the company has an Institutional and Government Relations Standard, which responds to international trends in corporate governance and the most advanced dynamics of *Compliance*, defining guidelines for governance, conduct and institutional relations within the scope of representing and defending the legitimate interests of the Company, in an upright, ethical, transparent
and responsible manner, and which is applied to all directors, employees, third parties and subsidiaries of ISA ENERGIA BRASIL.

In 2024, as part of our ongoing efforts to improve the culture of good business practices among our employees, we continued the Integrity Program. This action, endorsed by the company's top management, is based on the dissemination of a culture of *compliance*, through communication strategies and training for all staff, constant monitoring and assessment of exposure to risks.

The trainings are conducted in a hybrid format and include not only formal adherence to the guidelines of the Code of Ethics and Business Conduct, but also performance assessments. We trained 1,544 people in topics such as harassment, discrimination, expected ethical conduct, ethical dilemmas, and fraud and corruption risks, 94.4% of our total workforce.

We carried out a robust assessment of the risks related to the transmission segment, a critical and vital infrastructure for society. The survey of compliance threats was reflected in a map showing the likelihood of the risks' impact on all the company's boards, particularly with regard to corruption, bribery and money laundering.

This evaluation and control covers 100% of our operations and monitors 16 types of events, including the interaction of our employees and third parties with public administration agents by systemically recording and monitoring meetings and encounters with these stakeholders. No occurrences related to this topic were identified in our Company in 2024.

ETHICS HOTLINE GRI 2-26, 205-3

We have a formal hotline for employees and the external public to ask questions, request guidance, raise concerns or report non-compliance with our conduct guidelines, as expressed in our Code of Ethics and Business Conduct. The Ethics Hotline is managed by a specialized external company, which ensures that all information is treated confidentially and securely, guaranteeing non-retaliation.

The investigation of reports received is conducted by the Compliance area, under the supervision of the Ethics Committee. In 2024, we improved the investigation

We trained
1,544
people in 2024
in topics such as harassment, discrimination, expected ethical conduct, ethical dilemmas, and fraud and corruption risks

94.4%
of our total workforce

process, making it more standardized and assertive, with the revision of the Ethics Hotline's complaint handling standard. The Board of Directors, through the Audit and Risks Committee, monitors the progress of the hotline and its indicators, including the reports received and the outcome of investigations.

The hotline received 83 reports over the course of the year, of which only two are still under investigation. Of the reports assessed, only ten were considered to be justified after investigation. All confirmed incidents were assessed by the Ethics Committee and reported to the Audit and Risks Committee, with disciplinary measures and improvement actions being taken to monitor or prevent the incident from recurring. As a form of transparency, we disclose the indicators quarterly in our quarterly results release. Depending on the seriousness of each incident, the penalties applied range from dismissal with or without cause, verbal warnings or *formal guidance* to reinforce the guidelines of the Code of Ethics and Business Conduct.

In 2024, we had seven dismissals without just cause and three dismissals with just cause, which were notified as follows: one extrajudicial dismissal for non-compliance with laws, rules and procedures and two verbal warnings, one for non-compliance with laws, rules and procedures and the other for disrespectful treatment. No allegations of corruption were received in the period, nor did we face any legal proceedings related to the issue. ●

Ethics Hotline Indicators

GRI 2-26

	2024	2023	2022
Total number of reports received	83	60	63
Reports with an ongoing investigation at the end of the period	2	0	7
Reports whose investigation was concluded during the period	81	60	56
Reports considered to be unfounded	44	18	20
Reports whose investigation was inconclusive	12	3	6
Reports considered well-founded (confirmed cases)	10	23	23
Out of scope	15	16	16

Compliance department contact

Website
www.canalconfidencial.com.br/linhaeticabrasil.isaenergia/

Email
linhaetica@brasil.isaenergia.com

Phone
0800 777 0775, Monday to Friday, 9 a.m. to 5 p.m.

App
GRUPO ISA Línea Ética

Corporate intranet

Cybersecurity

GRI 418-1

The energy transmission sector, as well as communications, transport, finance, water and defense infrastructures, have a strategic dimension for Brazil, since they play an essential role both for national security and sovereignty and for the integration and sustainable economic development of the country. Consequently, promoting cybersecurity is crucial to guaranteeing the integrity and resilience of our local operation.

The effectiveness of our cyber protection was tested, for the third year running, in the Cyber Guardian 6.0 exercise, an initiative of the Ministry of Defense that simulates hacker attacks on the country's main critical infrastructures and aims to strengthen the operational capacity of the Armed Forces and the participants, in addition to promoting greater interaction between the federal public administration, the private sector, academia and society in general. Companies from the energy, transportation, communications, finance and biosecurity sectors, among others, took part in the simulation.

An increasingly automated and digital operation, in which a greater volume of data travels across the company's various internal and external networks, demands a more robust security structure. That is why we are constantly investing in projects to reinforce our infrastructure and guarantee our cyber resilience.

Our data protection program is aligned with the General Data Protection Law (Law No. 13,709/2018), following the best market practices and based on 11 governance pillars. It includes training in Cybersecurity and Personal Data Protection for the entire Company, and has been rated with high maturity in governance since 2021. As a precautionary measure and to identify risks, we periodically review the Inventory of Personal Data Processing Activities and formalize the potential impacts in periodic reports. In 2024, we recorded no proven cases of data breach, leakage, theft or loss.

To ensure that our infrastructure remains resilient, in 2024 we implemented a system of probes in substations to detect anomalies in communications, as well as a new platform for *backing up* our technological assets. We also held the First Cybersecurity Week, with the integrated participation of various areas of the company, with the aim of creating a more secure environment. There, employees took part in the initiatives promoted during the week, which alternated between face-to-face actions, online conferences and the online cybersecurity game.

The evolution from 2025 onwards foresees the reinforcement of our security layer on mobile devices (cell phones and notebooks) and the implementation of a *data lake*, in search of efficiency through the organization of information in a large systematized database. The plan also includes an investment of BRL 260 million in the modernization of the entire telecommunications infrastructure, a five-year project that will increase our data traffic capacity to 10 gigabits. ●

The **2025** plan also includes an investment of **BRL 260 million** in the modernization of the entire telecommunications infrastructure, a **five-year** project that will increase our data traffic capacity to **10 gigabits**

Interaction with our stakeholders at Conexão Desenvolvimento.

Interaction with stakeholders

GRI 2-29

The dialogue and engagement process with our stakeholders helps us to continuously improve our governance model and the management of material topics for the business. Activities are guided by the Stakeholder Engagement Policy, and each area conducts interactions with the different stakeholders through its own communication channels that are suitable for identifying opportunities and providing accountability.

Our main objective in relations with *stakeholders*, as expressed in this policy, is to promote short-, medium- and long-term engagement, based on ethics and transparency, in a constructive manner and respecting human rights. To establish relationships of trust, we seek to provide information of public interest in a timely manner and integrate stakeholder input into our strategy.

The reputation and materiality survey, together with the climate survey, constitute our main processes for evaluating and verifying the results of engagement with stakeholders. The results of this survey, which is conducted every two years, are attached to the evidence and segmented by listening groups, including academia, shareholders, financial analysts, associations, customers, the state, suppliers, the media, NGOs and workers (employees).

In addition, we use the climate survey to map the perceptions of professionals (internal stakeholders) regarding various aspects of the organization. Through a virtual questionnaire, employees answer the questions based on their experiences within the company, revealing their level of engagement and satisfaction with the topics covered. ●

Main tools used to generate constructive links

Conversations with stakeholders

Spaces for communities to participate in discussions about the company's performance and its impacts and where the particular conditions of these communities are taken into account, such as virtual meetings, face-to-face meetings, inclusive language.

Regular meetings with suppliers

Face-to-face meetings with the CEO and the company's supply department, where information is shared about the long-term strategy and the identification of possibilities for strategic partnerships and joint action.

Sustainability report

A crucial tool for accountability and for communicating information on the organization's economic, environmental, social and governance performance, showing positive and negative impacts and revealing the events that influenced the organization's policy, strategy and operations during the reporting period.

Contact Us

A communication and dialogue channel dedicated to answering questions, suggestions and requests from the community. The subjects covered in this channel include legal issues, construction or activities near transmission lines, environmental management, among others. It is worth noting that for ethical issues there is a dedicated tool, the Ethics Hotline. Find out more on page 31.

Meetings with investors

Quarterly virtual meetings and an annual face-to-face event with the company's CEO and CFO, top management and the investor community, where relevant information and trends are shared, demonstrating the care taken with long-term investments.

Our CEO **Rui Chammas** at the Energyear Brasil 2025 event.

Stakeholders	Examples of relationship channels
Academia	Research Program Development and Innovation (RDI)
Shareholders	General Shareholders' Meeting Investor Relations Website Email ri@brasil.isaenergia.com Annual Investor Day event
Financial analysts	Investor Relations Website Email ri@brasil.isaenergia.com Annual Investor Day event
Trade associations	Regular meetings Participation in committees and boards
Customers	"Contact Us" Channel Regular meetings
Employees	"Flight Plan" monthly newsletter "Stay Tuned" biweekly newsletter CONECTA ISA ENERGIA BRASIL quarterly event Regular team and management meetings TransNet leadership forward access channel Internal communication channels
State	Participation in trade associations Sector Events Regular meeting agendas
Suppliers	Meeting with Suppliers Regular meetings Suppliers' portal
NGOs	Conexão Desenvolvimento Program initiatives (website), Conexão Jaguar (website)
Media	Virtual Press Room (website) Regular meetings
Society and communities	"Contact Us" Channel Ethics Hotline Social media 0800 118 713 | Prevention of wildfires

Participation in events and associations

GRI 2-28, EU7

With a firm commitment to contributing in a collaborative, constructive and responsible manner to the sustainable development of the electricity sector, we actively support and participate in forums and external initiatives aimed at discussing strategic agendas and representation in sector entities and associations.

As a highlight, in 2024, representatives of the company made up the Board of Directors of the Brazilian Association of Electricity Companies (ABCE) and its Audit Board, participated in discussions of the Board of Directors of the Brazilian Association of Electricity Transmission Companies (ABRATE); were part of the Advisory Board of the Brazilian Association of Infrastructure and Basic Industries (ABDIB); and the Board of Directors of UTC Latin America (UTCAL).

Affiliated to **20 associations**, ISA ENERGIA BRASIL has been actively involved in committees and working groups dedicated to the sector:

- **Brazilian Association of Electricity Transmission Companies (ABRATE)** - coordination of four important committees: The Environmental Committee, working on the agendas of environmental impacts and energy transition; The Expansion Committee, providing technical input to the concession guidelines; The Institutional Relations Committee, which monitors the agendas of the electricity sector in the country's Legislative and Executive Branches; and the Health and Safety Committee, which discusses actions aimed at the physical, professional and mental health of its own employees and third parties.
- **Brazilian Association of Infrastructure and Basic Industries (ABDIB)** –composition of the entity's Advisory Board and engagement in the Electricity Sector Strategic Committee and the Electricity Transmission Committee.
- **Brazilian Association of Listed Companies (Abrasca)** – participation in the Liquidity, Finance and Taxation, and Institutional and Government Relations Committees
- **Brazilian Association of Electricity Companies (ABCE)** – participation in the Legal-Regulatory, Economic-Financial, Compliance and Data Protection, and Corporate Governance committees.
- **Brazilian Photovoltaic Solar Energy Association (ABSOLAR)** - Energy Storage Working Group
- **Brazilian Wind Energy Association (ABEEólica)** – presence in the Energy Storage and Carbon Market working groups
- **Brazilian Association of Energy Storage Solutions (ABSAE))** – coordination of the Communications Committee, as well as involvement in the Regulation and Engineering working groups.
- **Ethos Institute** – participation in the Companies & Human Rights working group.
- **UN Global Compact** – participation in the platforms for action to communicate and engage, action for human rights and in the working group on human rights for the electricity and energy sector.

Trusting that integrity and transparency are essential pillars for establishing solid partnerships and promoting constructive discussions that benefit not only the company, but the sector as a whole, the ongoing dialogue with these institutions has been guided by the incessant search for opportunities, synergies and solutions in order to provide safer, more sustainable, innovative, efficient and competitive transmission systems for the country.

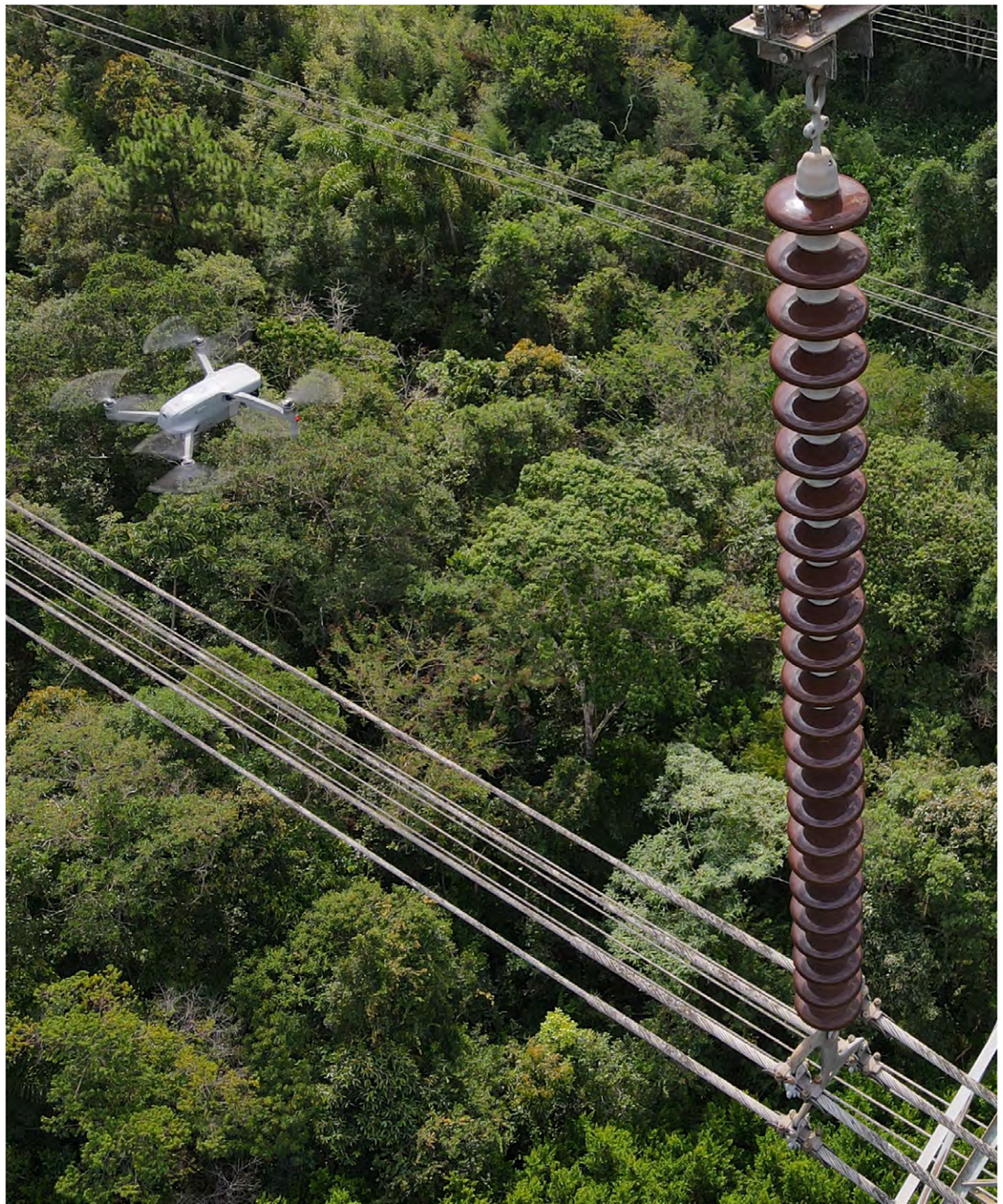
We also collaborate in the execution of technical forums and sector events and, valuing excellence in the planning and operation of the sector, we participate in:

- **"Megawhat convida", at ISA ENERGIA BRASIL's Transmission Operation Center**, to discuss the "Future of Transmission", with the presence of representatives from the Executive Board of the National Electric Power Agency (ANEEL), the Energy Research Company (EPE) and the Ministry of Mines and Energy (MME);
- **Sponsorship and support for relevant sector events, such as the Brazilian Energy Leaders Forum**, the XVIII EDAO - Meeting for Debates on Operating Issues, the III SINTRE - International Seminar on Electricity Transmission, and the Voto Group's lunch-debate on the future of the Brazilian energy matrix, with representatives from ANEEL and the Chamber of Deputies;
- **The 2nd edition of the Ethos Institute's "Conversation with Leaders"**, at the headquarters of ISA ENERGIA BRASIL, was attended by representatives of the Ministries of Mines and Energy and the Environment to discuss the challenges of the energy transition;

Company representatives at the Present and Future of Energy Transmission event.

We have also taken part in panels at important sector events, such as:

- **"Network Resilience in the Face of High Severity Climate Events"**, promoted by ANEEL;
- **"Advances and challenges in Brazil's energy infrastructure: a vision from interconnection to distribution"**, at the 3rd Energyear Brasil Congress;
- **"Integrated and Flexible Planning of Transmission Systems"**, at the Latin American Meeting of PSR Users (ELAU), held in Panama;
- **Energy Storage**, at the Greener Summit 2024;
- **"Transmission Challenges in the Energy Transition"**, promoted by UFRJ's Electricity Sector Study Group (GESEL);
- **"Transmission and Capacity – Expansion in favor of Innovation"**, in ENASE 2024;
- **"Impacts of Climate Change on the Energy Sector"**, at the II EMSEA - National Meeting on Climate Change for the Energy Sector and Agribusiness;
- **"The Storage Potential to Decongest Brazilian Electricity Grids"**, at EES – Electrical Energy Storage South America;
- **"LV and MV electrical installations"**, at the Eletrotec+EM-Power South America congress;
- **Energy Storage at the 6th meeting of ECPA –** Energy and Climate Partnership of the Americas, in the Dominican Republic;
- **"Integration of Energy Storage Systems"**, at Brazil Windpower;
- **"Unified Grids: Strategies For Regional Power Integration In South America"**, at a conference of the Brazilian Center for International Relations (CEBRI);
- **Vertical Energia do Cubo Itaú –** Cubo Energy.
- **"Energy Storage in Batteries - Prospects and Impacts for Industries"**, at the Energy Solutions Show.
- **"Failure Statistics of High Voltage Underground Cables in Urban Areas – Experience of the Southeastern Brazilian Large City Centers"** and "Challenges and solutions to implement an underground transmission line in the biggest city of Brazil" at CIGRE Paris



Our agenda in 2024

- **IDIVERSA B3 -** We joined this index because of our commitment to diversity as an investment criterion.
- **ISE B3 –** 2nd consecutive year in the portfolio.
- **ICO2 B3 –** 3rd consecutive year in the portfolio.
- **GHG Protocol –** 5th consecutive year with the Gold Seal.
- **Global Compact –** Brazil Network - Signatories since 2011. Adherence to the Brazil Compact for Business Integrity and the 100% Transparency Movement. Electricity-Energy Working Group; Action Platform for Human Rights.
- **Carbon Neutral / Icontec –** Colombian Institute of Technical Standards and Certification Scope 1 and 2 (excluding technical losses).
- **FTSE4Good –** 3rd consecutive year in the index measured by the Financial Times Stock Exchange (FTSE) Russell, a division of the London Stock Exchange.
- **CDP –** B grade in Climate Change questionnaires.
- **Green Loan –** Issue of BRL 1.8 billion in green debentures (17th issue) in 2024.

Commitments to sustainability

We understand that sustainability is a constant construction, and that it must involve a respectful view of future generations, while meeting contemporary needs. Therefore, we seek to have an operation that is increasingly aligned with this perspective, from the construction of a new transmission line to the operation and maintenance of the installed park. We fully comply with the legal guidelines that govern our sector and seek to leave a positive legacy in communities by supporting and implementing social and environmental projects that promote their development.

In our business model, we prioritize our work on 8 of the 17 Sustainable Development Goals (SDGs) proposed by the United Nations (UN) in Agenda 2030. We have commitments established in accordance with the SDGs that have a priority correlation with our activities, exemplified in the table below and on the **Sustainability** page on our website.

In addition, since 2011, we have been signatories to the Global Compact, another UN initiative aimed at corporate engagement in the pursuit of sustainable practices, participating in the activities and movements led locally by Rede Brasil. In 2024, we joined the Brazil Compact for Business Integrity and the 100% Transparency Movement.

We see sustainability as a way of acting, an integral part of the transversal attributions of all areas of the company. However, it is the responsibility of the Sustainability area to monitor the evolution of our strategy through the management of indicators and to contribute to the systematic progress of the journey. The area is also responsible for internalizing trends, anticipating regulations and proposing innovative projects. The strategy of generating sustainable value is disseminated throughout all the company's areas and operations, and is integrated into targets linked to the variable remuneration of the entire company. Management of this issue is centralized in the Sustainability area, which also ensures visibility to the Board through the ASGTI Committee, a crucial component of governance. Regular reports are presented to top management and our stakeholders, ensuring transparency and strategic alignment.

The constant improvement of business practices with regard to sustainability has been accompanied by market players. In the ISE B3, in which companies recognized for their commitment to corporate sustainability participate, we are in 41st place in the overall ranking and among the top eight in the energy sector. We are part of ICO_2 B3 for the third consecutive year, showing our commitment to transparency and the management of greenhouse gas emissions. In 2024, we also joined the IDIVERSA B3 portfolio, which is made up exclusively of shares in companies listed on B3 that stand out in terms of diversity, based on the Diversity Score developed by B3.

In the ISE B3, in which companies recognized for their commitment to corporate sustainability participate, we are in 41st place in the overall ranking and among the top eight in the energy sector.

Every year, we voluntarily disclose information on the management of risks and opportunities associated with climate change. To do this, we answered questionnaires from the Carbon Disclosure Project (CDP) platform, an initiative that gathers information on climate change management from companies and governments all over the world. For the 2024 cycle, we maintained the B grade. It is worth noting that the questionnaire underwent a complete structural update in this last cycle, with the revision of existing questions and the inclusion of new questions in line with the IFRS S2 standard (international standard for climate-related financial disclosures). We consider maintaining the B grade as a recognition of the evolution of our practices related to climate mitigation and adaptation. ●

Millena Pereira, Sustainability intern and **Gislene Pitanga**, Project Control coordinator.

Sustainable Development Goals

ISA ENERGIA BRASIL Commitment

Capitalize and expand resources, whether incentivized or own, for inclusive education and training projects, both inside and outside the company.

Increase the number of women in the company's workforce.

Maintaining leadership in energy transmission and being a key player in the search for technologies that enable greater integration of clean and renewable energy into the Brazilian energy matrix.

Ensuring a robust and resilient electricity infrastructure in the face of the challenges of the energy transition and extreme weather events, through new technologies, a continuous increase in operational excellence and the generation of a positive social and environmental impact.

Creating positive environmental and social impacts, accompanied by a real contribution to sustainable development, through practices that promote the reduction of GHG emissions and waste, environmental conservation and benefits for the communities in which we operate.

Protecting ecosystems through biodiversity conservation initiatives, contributing to the connectivity of important areas (ecological corridors).

Striving for transparency and ethics as the basis for our relationship with all our stakeholders and conducting business in a responsible and non-discriminatory way, in line with existing best practices, through a set of policies, regulatory instruments and training.

Networking with other organizations in the sector and associations in which we participate, to help articulate policies and laws that promote sustainable development.

Highlights

Sponsorship of USP Diversa Program student permanence scholarships; Launch of the Corporate University for employees.

Increased representation in the gender and race-ethnicity pillars in each diversity pillar (Gender, PwD and Race-ethnicity - the LGBTI+ pillar has a qualitative ambition).

The Minuano project was energized in November, five months ahead of schedule. The second phase of the project began in December; Investment in projects is expected to reach BRL 14 billion by 2029.

Expansion of the Conexão Jaguar Program by supporting a new REED+ project to conserve 40,000 hectares of Amazon rainforest on the banks of the Muru River in the municipalities of Feijó and Tarauacá, in Acre.

Adherence to the 100% Transparency Movement of the UN Global Compact.

Adherence to Operation São Paulo Without Fire, an initiative of the São Paulo State Government aimed at combating and preventing forest fires and wildfires in the state.

5. Safety, a non-negotiable value

GRI 3-3

Lygia Quintão
Occupational safety coordinator

All the menus in this report are navigable

Safe environment

GRI 2-25, 403-1, 403-7, 403-8, EU16, EU18

Safety is a non-negotiable value for ISA ENERGIA BRASIL, and the protection of employees' lives is at the forefront of all other aspects of the business. That is why we go to great lengths to ensure the full health and well-being of our employees and third-party contractors in all our activities and projects. Our ambition is for the actions carried out by the Occupational Health and Safety (OHS) Management, which is linked to the Operations Board, to become a benchmark in this area. To this end, we are continually striving to improve our Occupational Health and Safety Management System (OHSMS).

Through the Risk Management Program (PGR), we continuously assess the safety conditions of environments and activities, act to eliminate and/or mitigate risks, and adopt administrative barriers and actions. Whenever a new risk is identified, in addition to immediate actions, the relevant protocols are reviewed. We communicate and engage all employees to identify and report possible dangers in the work dynamic, and we provide various channels for them to report threats, such as the safety app, email and WhatsApp.

The effectiveness of the health and safety system is continually assessed through the Health and Safety Committees, which are responsible for critical analysis of project performance and monitoring. In addition to the Critical Analysis Committee, the Operations Board and the Projects Board, we have the Connected with Life Committee, which evaluates and approves solutions and proposals to improve our procedures submitted by its subcommittees (Traffic, Contractor Management, Safety Culture, Technology and Innovation, Incident and Accident Management). The Committees hold monthly meetings to monitor preventive and reactive indicators and define strategies and processes to strengthen management culture and practices. In addition, the Health and Safety indicators are linked to the variable remuneration of the entire leadership and incorporated into the company's Integral Management Framework (QGI). ●

We achieved the targets proposed for the year: **Zero fatalities** and **ISO 45001 certification** obtained in December 2024

Iuri Mauricio Borges Cabezas
Maintenance and equipment technician, São Paulo regional office

Connected to life

Conectados com a vida

In this program, we put into practice the guidelines of our Occupational Health and Safety Policy, whose tools strengthen our company, involving the entire leadership and the Internal Accident Prevention Commission (CIPA). As part of the program, in 2024 we completed the alignment of our occupational health and safety management with the ISO 45001 standard, following our strategy of complying with the main regulatory guidelines to improve our performance and make our processes more robust. With the certification, granted in December 2024, we validate the management of ISA ENERGIA BRASIL's assets and attest to the implementation of the best OSH practices, tools and methodologies, supporting the company's commitment to operational excellence.

In 2024, we hired a specialized consultancy that is a benchmark in the market to support us in carrying out a Safety Culture Diagnosis, with the aim of assessing the level of maturity of the safety culture in our company. This analysis included field visits, surveys and interviews, among other tools, and resulted in the development of action plans to strengthen this culture and advance the methodology's evaluation scale.

We believe that a consistent safety culture necessarily involves the engagement of the leadership. That is why we hold weekly meetings to address the issue and promoted two mentoring sessions for leaders in 2024. With the leadership of the contractors responsible for our outsourced services, we held two face-to-face events during the year.

In partnership with contractors, we have strengthened training initiatives, going beyond the requirements set out in contracts and monitoring documentation related to training and personal and collective protection equipment. We have extended our presence to day-to-day operations in the field, understanding that this is fundamental to promoting safe behavior on everyone's part and adopting the best safety management practices. Information and best practices are shared with all the field teams on a monthly basis, in a hybrid format (face-to-face and online), and on a daily basis via a WhatsApp group.

In addition, we actively participate in committees to support associations in this area, seeking to expand this safety culture throughout the sector. For example, we coordinate the Health and Safety Committee of the Brazilian Association of Electricity Transmission Companies (ABRATE).

CRITICAL ANALYSIS COMMITTEE

Made up of the Presidency, Executive Board and Managers, it monitors the Connected to Life program and the health and safety indicators for strategic guidance.

OPERATIONS BOARD COMMITTEE AND PROJECTS BOARD COMMITTEE

Formed by the Directors and Managers of the respective areas, they assess the specific safety performance of the processes under their management and define action plans for continuous improvement.

Targets

Zero fatalities

Reduce the frequency rate of recordable accidents

Maintain ISO 45001 certification

Among the actions to strengthen the safety culture internally are the Safety Walks, which encourage leaders to be present in the field and evaluate the application of safety practices, as well as the Annual Safety Stop, when all employees and third parties completely stop their activities at substations, construction sites and the corporate headquarters to discuss opportunities for improvement and strengthen our commitment to life.

To this end, in 2024 we launched the Progressive Motivation Program, based on four pillars that represent the stages of our employees' behavioral transformation: Golden Rules; Duty to Refuse; Consequence Management and Recognition. On this occasion, we reinforce the importance of following ISA ENERGIA BRASIL's Eight Golden Rules, a set of non-negotiable guidelines, principles and regulations that must be followed by employees and third parties in all projects and activities.

2024 Actions

*A device that accurately detects deficiencies related to fatigue, illness, alcohol and drugs, preventing accidents and protecting its employees. **A place for immersive learning.

- Sobereye* software pilot
- Structuring a Safety Dojo**
- Training workshops - Toyota Methodology
- QR CODE on helmets for monitoring service provider qualifications and training
- Recognition Program
- New OSH integration model
- Progressive Motivation Program
- Incident and accident response plan
- Building safe environments together
- Intelligent (AI) and remote monitoring system for deviations from unsafe conditions and behaviors in the construction and maintenance of transmission lines and substations
- Driving safety

Natalia Sorreano
Substation and Installation Technician, Cabreúva Regional Office

8 Golden Rules

Preliminary risk analysis

- I plan the activities, carry out the Preliminary Risk Analysis and execute them by managing the risks.

Protective tools and equipment

- I always use all the necessary PPE and CPE.
- I never use any improvised or defective tools or equipment.

I am responsible for my own safety and that of others

- I intervene in the face of an unsafe condition or behavior.
- I stop working in a life-threatening situation.

Services with electricity

- I make sure that the voltage sources have been properly isolated, blocked, tested, grounded and signaled.

Working at height

- I only carry out activities above a height of 2 meters with my safety belt properly anchored.

Confined spaces and excavations

- Access to confined spaces only with the support of the guard and checking the atmosphere.
- I carry out excavation activities that have the shoring or slope according to the design.

Lifting and handling loads

- I use straps that are compatible with the weight of the load.
- I do not allow anyone to stand under the suspended load.

Cell phone use

- I never use my cell phone while driving, not even on speakerphone.
- I do not use my cell phone or electronic devices while walking around any ISA ENERGIA BRASIL facility.

Training and preventing accidents at work

GRI 403-2, 403-4, 403-5, 403-9

The training for own employees is defined by legal and technical requirements, using various models (face-to-face, online, e-learning and blended), depending on the complexity and profile of the audience. In the case of third parties, we require evidence of legally required training and offer additional training to meet ISA ENERGIA BRASIL's specific safety requirements.

The constant reinforcement of the safety culture continues to generate positive results, so that we can maintain our goal of ending the year with zero fatal accidents or accidents with serious consequences. We also have no cases of occupational diseases.

The main types of accidents recorded were traffic and mechanical assembly. In order to avoid and prevent occurrences, regulations have been drawn up and awareness campaigns and actions have been carried out. It is worth pointing out that we treat near misses as real accidents, promoting a serious and diligent investigation, with the participation of the team involved, the leadership and the occupational health and safety team and CIPA, in order to identify the root cause of the events and define actions to prevent recurrences. ●

Sofia Santos Nascimento
Intern

Main safety indicators

GRI 403-9

	Employees			Third parties			Consolidated		
	2024	**2023**	**2022**	**2024**	**2023**	**2022**	**2024**	**2023**	**2022**
Number of accidents with and without lost time	**2**	0	3[2]	**17**	6	26	**19**	6	29[2]
Number of fatal accidents	**0**	0	1	**0**	0	0	**0**	0	1
Accident frequency rate[1]	**0.65**	0	1.14[2]	**1.57**	1.01	4.51	**1.36**	0.68	3.45[2]
Accident severity rate[1]	**7.14**	0	2,306.22	**12.46**	11.29	24.10	**11.28**	7.54	740.01

1. Rates calculated using a factor of 1 million man-hours worked. They only cover 100% ISA ENERGIA BRASIL operations, i.e. they do not include jointly controlled companies.
2. Data restated. In 2022, the fatal accident was added to the total of 3 accidents, generating double counting. The restatement corrects the total number and frequency rate of accidents with and without lost time.

ENERGIA

Sustainability Report 2024

MAIN MENU

6. Sustainable operation

Brendon Willian Borges
Substation technician

All the menus in this report are navigable

Operational excellence

GRI 3-3

All the assets that make up our transmission system are managed to the highest standards of efficiency and excellence. Our asset management, which is a benchmark in the sector, consists of carrying out operation and maintenance activities according to the life cycle of each piece of equipment, always taking into account the balance between cost, risk and performance. Our mission is to guarantee quality in the provision of services to society, with maximum operational reliability.

We have a criticality matrix to guide the strategy for modernizing and replacing equipment on transmission lines and substations. This tool, parameterized by the Asset Management Policy, provides indicators that help us assess risks and potential systemic, safety, financial and environmental impacts.

Our asset management processes and systems with the scope to create, operate, maintain and renew are ISO 55001 certified, with the aim of ensuring the implementation of best practices, tools and methodologies. In addition to the certification, obtained in January 2024, we have doubled the number of facilities certified under the 14001 environmental standard, from 27 to 55 units, and our goal is to certify 100% of substations by 2030.

In order to ensure continuous improvement in our operational performance, we have applied new technologies, such as the use of drones with high-precision cameras for inspections of transmission lines, capable of generating up to four times more information than those carried out manually. In 2024, we reached the milestone of carrying out 100% of our line checks with drones. Today, 110 drones carry out these activities, making the process faster and, above all, safer, since employees no longer have to climb to great heights to carry out maintenance.

The images captured are evaluated in our Digital Image Analysis Center (CAID), where we have the support of artificial intelligence models, as we do with data analysis in the Transmission Operation Center (COT). These actions make decision-making faster and more assertive.

Our teams are trained to operate and maintain all the assets in our park, from the oldest to the most modern technologies. Practices are checked in cross-audits, when

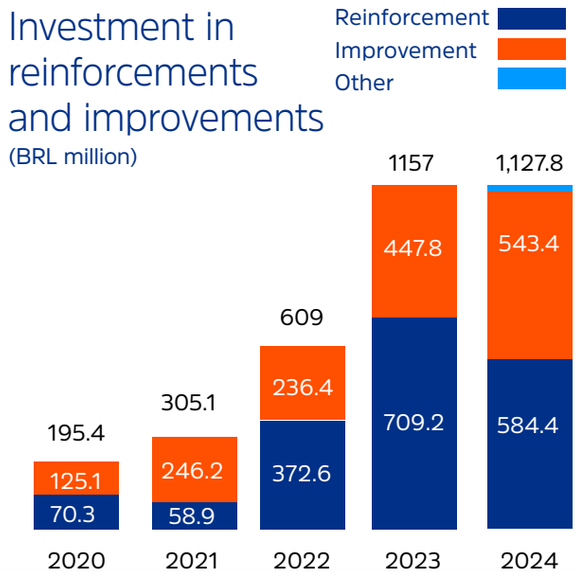
Ronaldo Keller
Substation and Installation Technician at the Bom Jardim unit

a team audits the processes of another area without prior notice. We have reinforced these actions, totaling 35 audits over the course of 2024.

ASSET RENEWAL PLAN

GRI 203-1, EU6

This initiative is aimed at modernizing the concession under Contract 059/2001, which we call the Paulista Concession, covering 14,600 km of transmission lines and 110 substations in the state of São Paulo. It includes reinforcements (installation, replacement and refurbishment of equipment in existing assets or adaptation of facilities to increase capacity, reliability, service life or connection of users) and improvements (execution of works for installation, replacement or refurbishment of equipment in existing assets or adaptation of facilities to maintain the provision of adequate services).



For the 2023/2028 RTP cycle, we have authorization from ANEEL to invest BRL 5.5 billion in reinforcement and improvement projects in more than 260 projects between 2024 and 2029. In 2024, we have earmarked approximately BRL 1.3 billion for this purpose. We energized 86 projects, expanded 243 pieces of equipment and renovated another 1,794. ●

Sofia Nascimento
Substation and maintenance apprentice technician in the São Paulo regional office

João Walter Leite
Substation and maintenance technician in the São Paulo regional office

Among the reinforcement and improvement projects delivered in 2024, we highlight the following:

Expansion of the Replan Substation, Petrobras' largest oil refinery, located in Paulínia (SP), with an investment of approximately BRL 51 million. This project will enable future connections for technology companies in the region and increase the contingency of the electricity system in the state of São Paulo. During construction, innovative techniques were adopted to minimize environmental impact and CO_2 emissions, reducing the movement of trucks and machinery and optimizing earthworks.

An investment of BRL 16 million in the modernization of the Porto Primavera substation, in the city of Rosana (SP), with the replacement of 170 pieces of equipment to increase the reliability of the energy supply to distributors in the interior of the state of São Paulo and the southeast of Mato Grosso do Sul, benefiting 55,000 people.

Modernization of the Paraibuna Substation, responsible for supplying energy to the distributor that serves the municipalities of Paraibuna, Redenção da Serra and Natividade da Serra. With an investment of around BRL8 million, the work included the renovation of approximately 90 assets, including equipment such as circuit breakers, disconnect switches and lightning rods, as well as protection and control systems. This was the first ISA ENERGIA BRASIL facility to have a new digital solution responsible for automating the operation of the transformers, which makes the operation faster and more flexible.

Tripled capacity on the transmission line that supplies the Bauru region, replacing the conductor cables with a thermally resistant model, meeting thedemand for increased energy flow from the Médio Tietê hydropower and biomass plants.

An estimated investment of around BRL 140 million to install operational and asset monitoring systems with the aim of improving the safety and operation of our assets. These systems are designed to reduce the unavailability of transmission facilities and increase system reliability. In addition, they aim to guarantee the physical integrity of the installations and allow for the teleassistance of substations

BRL 24 million invested in the modernization of the Dracena Substation, which supplies the 48,000 inhabitants of the city of the same name, in the interior of São Paulo. The capacity of three transmission lines in the region was increased by 150% with the replacement of 400 kilometers of conductor cables and 30 pieces of equipment. The substation is part of the Paranapanema river basin's hydropower generation flow system and acts as a collector of renewable energy (biomass thermal power plants and photovoltaic power plants), directing large amounts of generation to the Basic Grid of the National Interconnected System (SIN).

An investment of BRL 36 million was also announced for the modernization of the Itapeva Substation (SP), which is responsible for supplying electricity to the southwest of the state of São Paulo, benefiting 120,000 inhabitants. The work should be completed in the second semester of 2025

Transmission quality GRI 3-3

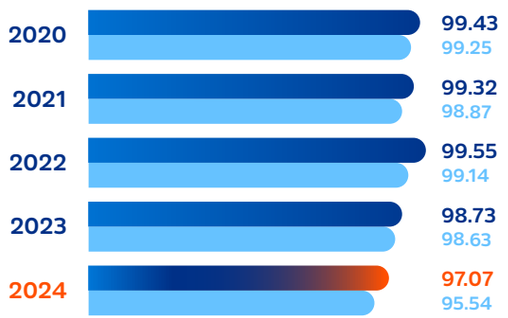
Technical losses in the transmission network are inherent to the process, as part of the energy is dissipated during transportation through the transmission lines and transformation at the substations. We use the most suitable conductive materials for each piece of equipment, and we have rigorous preventive maintenance plans that contribute to system safety and the maintenance of adequate load levels, meeting the regulatory parameters established by ANEEL. Transmission losses totaled 3.37 thousand GWh in 2024. ●

To maintain the efficiency of our processes, we continuously monitor the following **quality indicators** for which we set annual performance targets:

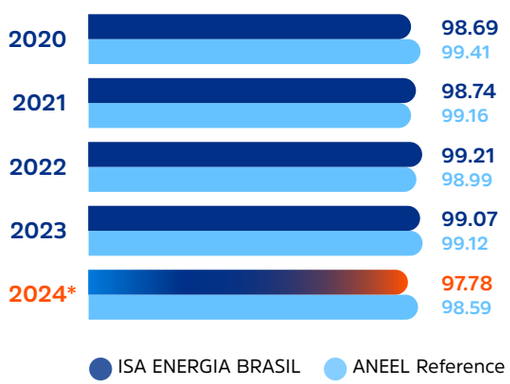
- **Variable Portion Revenue**
- **Unscheduled Energy Not Supplied Index (IENS)**
- **Equivalent Interruption Frequency (FREQ)**
- **Average transformer availability (%) - compared to ANEEL standards and indicators**
- **Average line availability (%) - compared to ANEEL standards and indicators**

Operational results

Average availability of transmission lines (%)



Average availability of transformers (%)



* Currently, the ONS [National Electricity System Operator] calculates the availability indicator with a penalty for shutdowns due to reinforcements and improvements. Since we had a lot of work on the substations in 2024, this caused several shutdowns. This is the main reason why the indicator is below the benchmark set by Aneel.

Innovation and technology

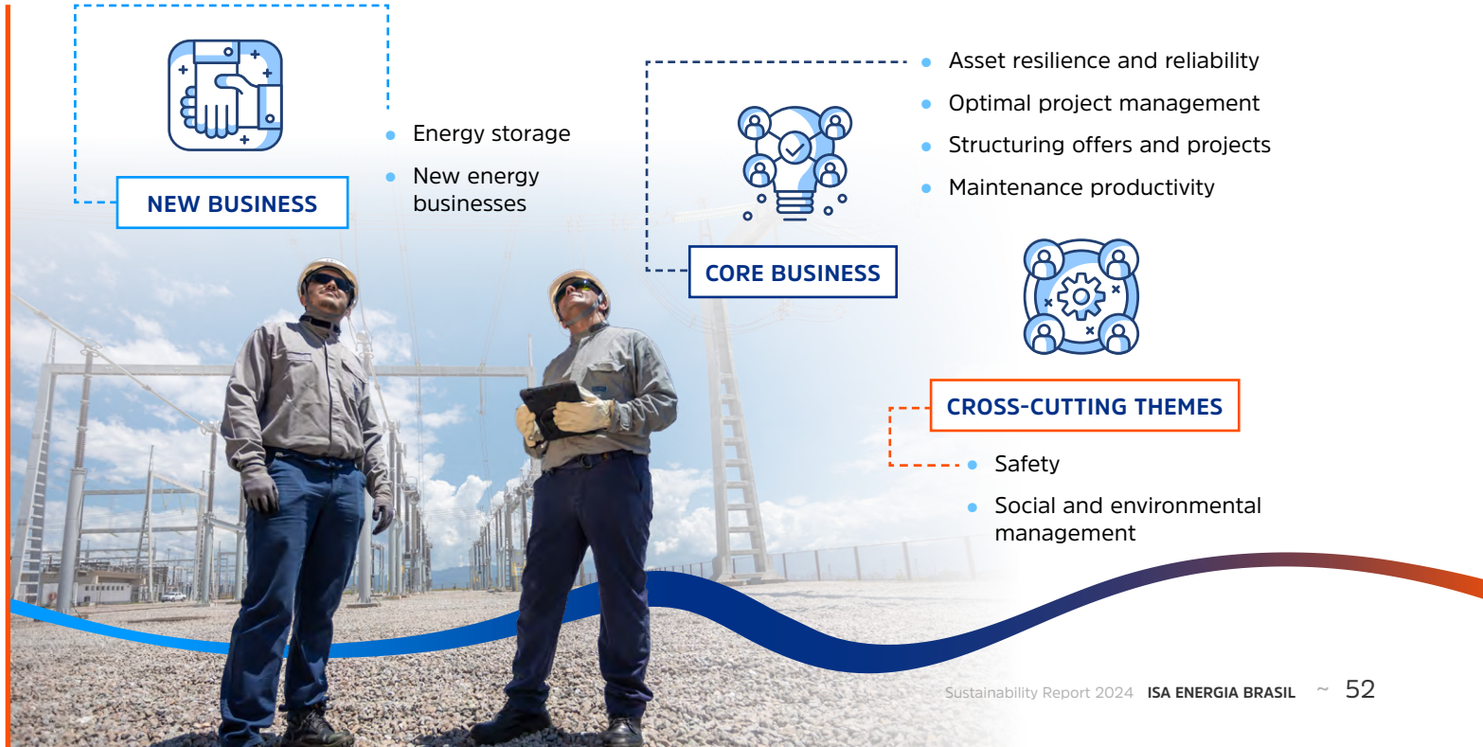
GRI 3-3

The Brazilian electricity sector is experiencing a historic moment on the road to energy transition. At the forefront, we have taken a leading role in the development of new technologies with a strategy that goes beyond operating, maintaining and expanding electricity transmission systems with excellence. This is why we invest in innovations that promote the sustainable development of our business and bring value to our shareholders and other stakeholders.

We have diversified our innovation portfolio into different areas of opportunity—Core Business, New Business and Cross-Cutting Themes—which allow us to explore, identify and take advantage of possibilities for evolution, while offering potential for development, growth or improvement. To this end, our innovation ecosystem is structured around three aspects: Projects, Open Innovation and Intrapreneurship.

We encourage employees to take part in the processes of creating and learning new methodologies for applying innovative projects in their daily lives. In this context, in 2024 we launched the second class of the Sinapse program, which annually trains groups of employees in agile methodologies so that they can work on integrated initiatives for technological innovation, process optimization, digital transformation and agile culture. Quarterly meetings of the Innovation Committee are held, with the participation of the entire executive board, to monitor the actions taken, approve new projects and report on results.

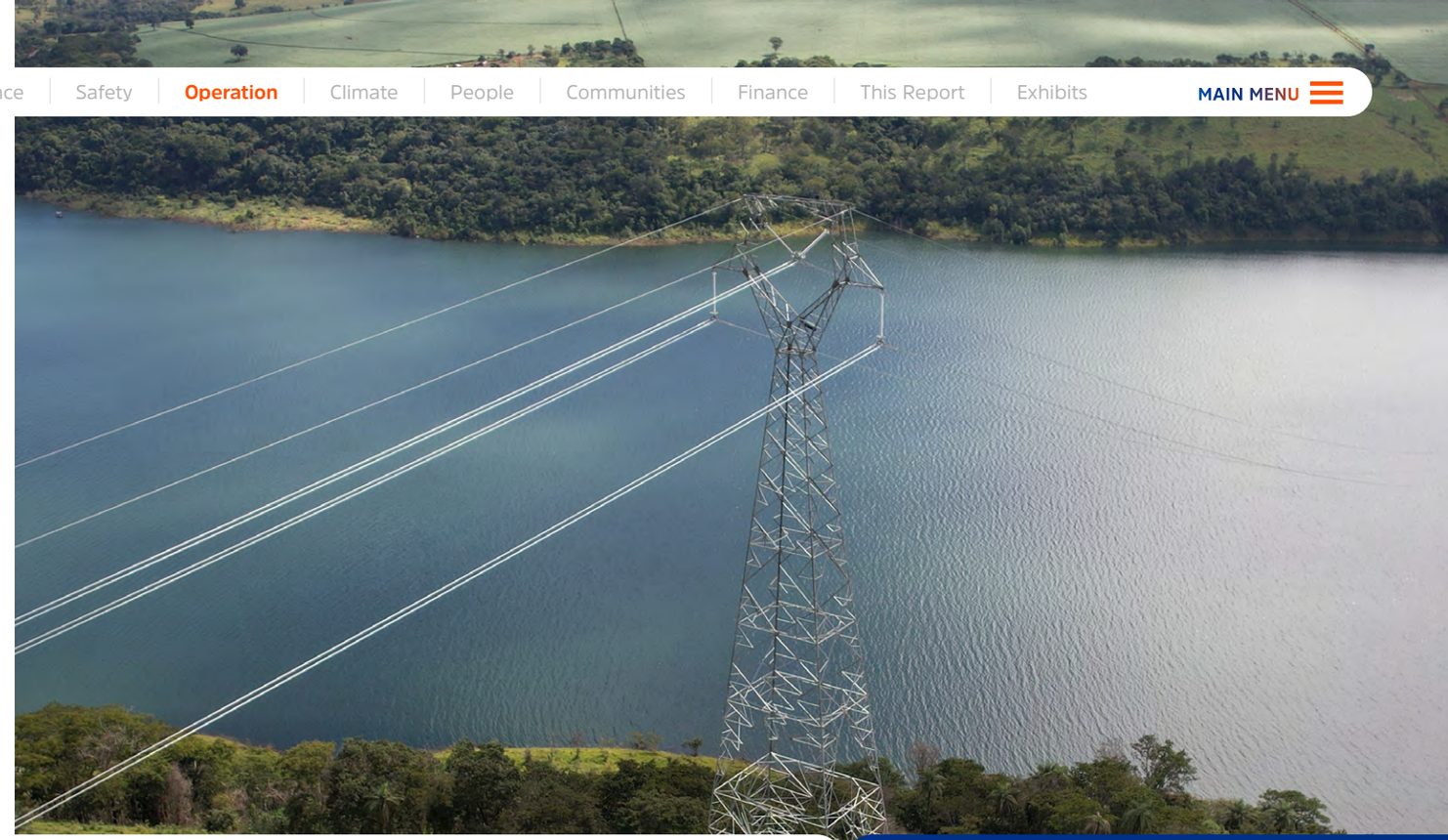
In addition to encouraging our employees to bring innovative solutions to the company, we actively participate in study groups with the regulatory body and research institutions, promoting transformation that benefits not only our company, but the entire electricity sector and society. In addition to simplifying the organizational structure and generating efficiency in the company's administration, maintaining this leading role was one of the reasons that led us to create a department that brings together regulatory aspects, strategy and innovation, since these issues go hand in hand in the Brazilian electricity system. ●



Innovation Projects

GRI EU8

The Research, Development and Innovation Program (RDI), regulated by ANEEL, is our main driving force for developing innovation projects. Through it, we allocate resources to different initiatives developed in partnership with universities, research centers and *startups*. In addition, we work to strengthen our competitiveness in auctions, increase the generation of financial value and boost the culture of innovation and entrepreneurship in the company. In 2024, we invested around BRL 15 million in projects in this area.



FACTS Technology

We received authorization from ANEEL to implement the first project in the national electricity system using smart valves FACTS (Flexible Alternating Current Transmission Systems) technology, at the Ribeirão Preto substation, after two years of studies conducted jointly with the Energy Research Company (EPE) and the National System Operator (ONS).

With an investment of BRL90 million, this unprecedented technology in Brazil will generate greater operational flexibility and stability for the system, as it optimizes the use of existing lines and avoids conventional works such as rebuilding transmission lines. This solution also offers a shorter installation time with minimal environmental impact, since it can be implemented within the confines of existing substations.

The type of FACTS used is a modular and flexible power control device that makes it possible to redirect the flow of energy from overloaded circuits to others that are more idle, maximizing the use of the electrical system in operation. The work should be completed by December 2025.

It is expected to be temporarily installed in the first semester of 2025 at the Ribeirão Preto (SP) substation, due to the industrial demand for electricity in the region, and then permanently transferred to the Votuporanga and São José do Rio Preto (SP) substations in 2027.

Watch

We received authorization from ANEEL to make the first investment in FACTS, an innovation that will allow us to make the best use of the transmission network in Brazil.

ASSET MONITORING CENTER

The company is working on the development of an Asset Condition Monitoring and Analysis Center (CMA), via the ANEEL RDI, designed to transform data into useful information to help the O&M teams make decisions. The CMA will add value to asset management by providing input for preventive actions based on the condition of the assets, as well as improving operational efficiency and mitigating risks.

The development of the CMA includes the implementation of a technological infrastructure that allows for a more assertive assessment and improved governance of continuous online asset monitoring data, the correlation of this data with other information linked to the condition of the assets and the structuring of the related process.

DIGITAL IMAGE ANALYSIS CENTER

We made progress in implementing the Digital Image Analysis Center (CAID), achieving 100% of inspections on transmission towers using drones. The digitalization of inspections has generated several benefits over the traditional method, such as increased reliability, which is now traceable with images available for access at any time; increased safety, with the replacement of climbing for inspections on towers 20 to 100 meters high; and increased efficiency, with a 50% reduction in the time estimated for the task. In line inspections, the company is looking for new solutions to be incorporated into the drones in order to add services and advance the adoption of the technology.

TECHNICAL REQUIREMENTS FOR ENERGY STORAGE SYSTEMS WITH LI-ION BATTERIES

Started in 2023, the ANEEL RDI project aims to define the requirements to guarantee a longer useful life for a BESS (Battery Energy Storage System), with higher quality, operational safety, performance analysis and periodicity of tests related to the BESS's capacity throughout its operation. The project seeks sustainability by defining requirements to ensure the longevity of energy storage systems and reduce the environmental impact related to batteries. It assesses, for example, opportunities to extend the use of these devices, whether in the same or other applications, reducing waste and maximizing the use of resources. The planned investment is BRL4.9 million.

Our RDI projects increase the **generation of value** and boost the culture of innovation and entrepreneurship in the company

ANALYSIS OF REVENUE REVISIONS IN TENDERED TRANSMISSION CONTRACTS AND TRANSMISSION AUCTIONS

The main objective of this ANEEL RDI was to analyze and propose improvements in the economic regulation of transmission revenue from bidding processes (RBL), focusing on reviewing the rules of transmission auctions and review standards. This topic is crucial for the electricity transmission sector, impacting operators, users and consumers and influencing the competitiveness of the Brazilian economy. The quality of regulation and the efficiency of auctions are fundamental to the expansion of the transmission system. The revision of the RAP (Annual Permitted Revenue), often provided for in concession contracts, represents a significant economic risk for transmission companies. Mitigating this risk through robust and well-founded proposals could result in greater investment in transmission and lower costs for consumers, benefiting the competitiveness of the industry.

PARTIAL DISCHARGE METER

In order to improve the maintenance of energized equipment, we have developed a solution that allows failure detection based on partial discharges in the field. Although this technology has been studied for more than 20 years, the proposal of the new RDI involves the measurement of the dissipation factor in an automated way, with the embedded use of artificial intelligence, which eliminates the need for expert analysis. The technology enables the identification of early failures without the need for a shutdown and contributes to a more assertive assessment of the condition of assets, increasing the reliability of electrical systems and minimizing the likelihood of failures and shutdowns. The investment to develop a meter for this function was BRL 1.9 million.

MECHANICAL FAULT SENSORS FOR HIGH-SPEED CIRCUIT BREAKERS

This project involves the development of technology for monitoring high-voltage circuit breakers, equipment that performs a high frequency of maneuvers on a daily basis, increasing their probability of failure. For this reason, it was necessary to identify possible defects before they impacted on the reliability of the assets and could have an impact on energy supply capacity.

In the first phase, which took place in 2024, the most recurrent faults were analyzed and prototypes installed in the field were designed. Software was also developed capable of collecting and processing data, making prognoses more accurate. The results obtained in this phase showed that it is possible to anticipate 100% of mechanical failures. By 2025, we anticipate improving the initial version of the software and perfecting the sensor structure. This will make large-scale production feasible, reduce manufacturing costs and make the product economically viable for the market. ●

Open innovation

GRI 3-3

We recognize that innovation takes on new dimensions when viewed from different perspectives. By connecting with the outside world, we seek partnerships that allow us to co-create innovative solutions, especially in areas where we do not have the *know-how*, resources or interest to develop internally.

We believe in the transformative potential of open innovation, which is why we encourage continuous interaction between our employees and the innovation ecosystem. This network includes *startup*s, business partners, academic institutions and energy sector players. Our goal is to capture shared value, benefiting not only our company, but also the electricity sector and the entire innovation and entrepreneurship ecosystem.

Through the Eureka project management platform, we launch challenges, capture and monitor the development of new ideas and projects connected to our business strategy. ●

INTRAPRENEURSHIP

We encourage our employees to participate in creative processes and learn new methodologies for applying innovative projects in their routine. Acting as entrepreneurs, they identify opportunities for improvement, new businesses or new sources of revenue, proposing transformative solutions to our challenges.

To encourage creativity, collaboration and the development of new ideas, we created the **ISA ENERGIA BRASIL Innovation Week**. Held in October 2024, it brought inspiring activities, such as the lectures "The power of innovating without fear of making mistakes" and "The impact of *startups* on the corporate world", and the *Pitch Day*, in which employees were able to present their solution proposals to an evaluation panel made up of company directors.

The winning project, Automation of the Executive Project Analysis Process, drawn up by the engineering team, received BRL100,000 to invest in implementing the proposed idea during 2025.

For our work in this area, we were recognized as one of the Brazilian companies that most practice open innovation with startups. For the third year running, the company is in the Top 10 of the *Open Corps Ranking* - Electricity and Renewables, promoted by 100 Open Startups, a leading platform in open innovation, and we are among the TOP 5 in the electricity category of the Valor Innovation Brazil Award 2024.

RECOGNITION IN INNOVATION AND DIGITAL TRANSFORMATION

In its 4th edition, the 2024 Highlights in Innovation and Digital Transformation Award celebrated projects that innovate or apply these technologies in a creative and effective way to solve problems and optimize our operations. Ten projects developed during 2024 were selected to be presented to the Executive Board, and the three best were awarded prizes.

SINAPSE PROGRAM

With the aim of driving the transformation movement from the ground up, the Sinapse program trains internally selected talents in multidisciplinary knowledge, mainly in *digital lean* and innovation. The program integrates bold initiatives, process optimization, digital transformation and the promotion of an agile culture to accelerate the company's progress. After the training, the Sinapsers (transformation agents) are responsible for disseminating this culture internally.

Environmental management EU21

The guidelines for our environmental management are established by the Company's Environmental Policy and materialized through the Environmental Management System (EMS), supported by the ISO 14001 standard and applicable to all our assets, which are continually improved to ensure responsible and sustainable conduct.

The management of environmental aspects and impacts takes place in an integrated manner throughout the life cycle of the concession contract. During the planning and installation phase, potential negative impacts are mapped out within the scope of the environmental licensing processes and, together with the regulatory bodies, we define action plans for appropriate mitigation and offsetting. This department is also responsible for monitoring all the environmental and social demands required for the Reinforcements and Improvements (R&M) works in progress.

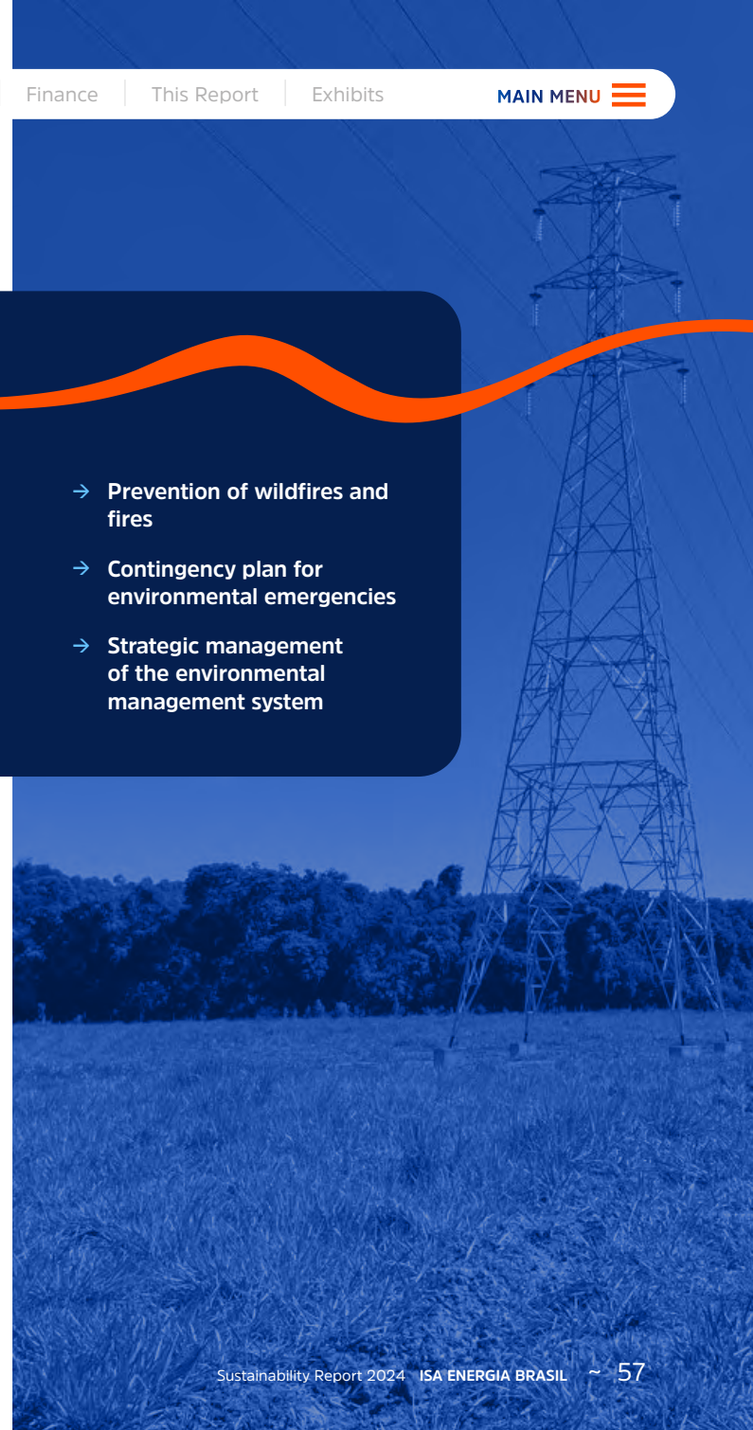
As far as operations are concerned, at the end of 2024 we successfully completed ISO 14001 certification for all 55 substations (an increase of 28 units compared to the previous period) and for the first time for the corporate headquarters, which represents 43% of our assets in operation at the end of 2024, a historic milestone for our company. In addition, no non-conformities were identified in the operation during the process, which demonstrates the robustness of our environmental management system, the dedication of the teams involved and the company's commitment. Our goal is to have 50% of substations certified by 2026 and 100%by 2030.

Among the main challenges of this management are the impacts associated with climate change, including maintaining the integrity and safety of assets in the face of extreme weather events and actions to reduce emissions, such as controlling SF_6 gas leaks, reported in the Climate Change chapter. ●

Environmental management programs

GRI 3-3

- Environmental construction program
- Forest replanting
- Recovery of degraded areas
- Waste management
- Social communication
- Environmental education
- Wildlife displacement
- Germplasm recovery
- Erosion prevention and control
- Prevention of wildfires and fires
- Contingency plan for environmental emergencies
- Strategic management of the environmental management system



We rigorously assess the environmental and social aspects of projects, meeting all the requirements of the licensing bodies. In the pre-auction phase, we tried to minimize or remedy the possible impacts of the layout of lines and the location of substations in priority areas, such as Conservation Units and traditional communities. In the operating phase, we act in accordance with the legal commitments expressed in the form of environmental conditions in the Environmental Operating License (LO). Throughout development and operation, we build and maintain a good institutional relationship with all stakeholders in the project, seeking to generate positive social and environmental impact and contribute to the economic development of the regions where we are present.

These initiatives contribute to the protection of ecosystems and biodiversity in the 18 states where we operate or have assets under construction. With technological solutions, such as the use of drones to lay cables and inspect transmission lines, we seek to minimize the impact of our operations on the environment. Part of our Environmental Management System (EMS) is the Contingency Plan for Environmental Emergencies, which defines the necessary measures in crisis situations with potential serious damage to the environment. Occurrences of fires and explosions with oil spills are among the scenarios monitored.

Our teams receive annual training and carry out emergency drills so that they are able to act in situations that could affect our assets. Our units have transformer oil containment systems and emergency response kits to act in a timely manner in the event of leaks, preventing soil and water contamination. ●

2024 Achievements in new projects and projects in operation EU6

The new projects have progressed according to plan:

- **Piraquê Project** - Preliminary Installation and Operating License for Piraquê/MG and Preliminary and Installation License for Piraquê/ES.
- **Serra Dourada Project** – applications filed, awaiting issuance of Preliminary Licenses (LPs).
- **Itatiaia Project** – application filed, awaiting issuance of Preliminary License (LPs).
- **Minuano Project** – Obtained the three Operating Licenses for the transmission lines and Operating Licenses (LOs) for the Caxias Norte Substation; energization was brought forward in relation to the initial planning.
- **Riacho Grande Project** – Operating License (LO) obtained for the overhead section.
- **Jacarandá Project** – Preliminary and installation licenses obtained.
- **Água Vermelha Project** – License waiver obtained.

For R&M projects, we highlight:

- 59 Environmental assessments for structuring projects.
- Request for six exemptions from environmental licensing, totaling 739 projects and sub-projects.
- Fernão Dias Project public hearing held. We are currently waiting for the Preliminary License to be issued.

Advances in the environmental management of the operation:

- Management of 1,007 environmental conditioning factors of the Operating Licenses (LOs).
- Renewal of seven operating licenses

FIGHTING WILDFIRES

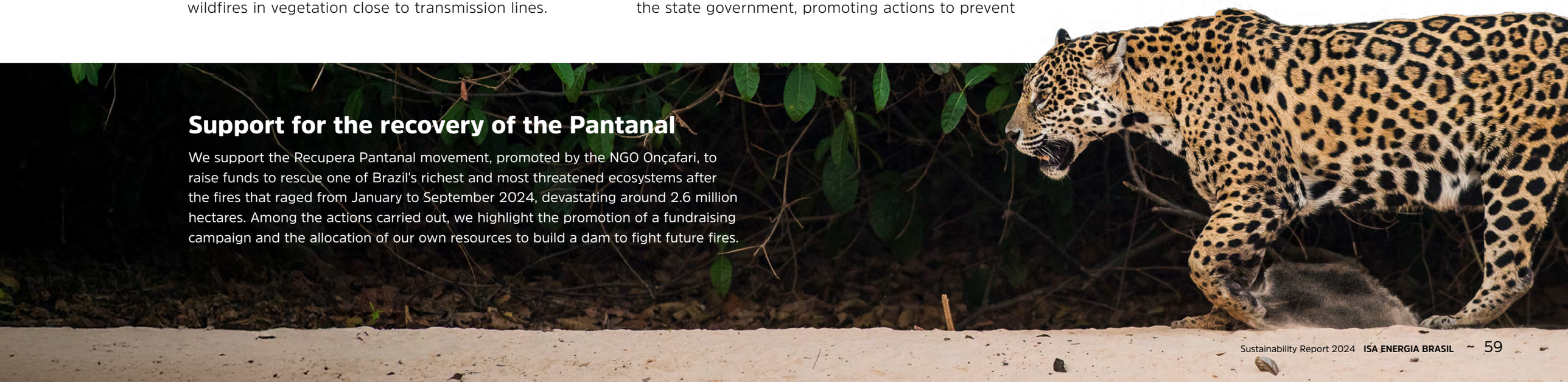
Wildfires are one of the main points of attention in our environmental and operational management, since they are a critical factor in forced shutdowns of the power transmission network, in addition to the fact that setting fires near transmission lines and substations is prohibited by law. For this reason, we encourage citizens to report any incidents to the Fire Department (193) and our Transmission Operation Center (0800 118 713).

With the aim of preventing fire outbreaks, since 2023 we have maintained an advanced base for preventing and fighting wildfires in the town of Eliseu Martins, in Piauí, a region with one of the highest rates of wildfires in vegetation close to transmission lines.

This base carries out brigade training, awareness campaigns with field teams and communications with local public bodies. Another initiative carried out in Piauí was the installation of off-grid cameras, a pioneering project in the electricity sector, which uses autonomous cameras to monitor critical areas for wildfires in real time. Strategically installed on four transmission towers of the North-Northeast Electric Interconnection (IENNE), the cameras are capable of monitoring up to 25 kilometers around the structures, identifying fire outbreaks in their early stages.

In the state of São Paulo, where we are responsible for approximately 95% of the energy transmitted, we work in Operation SP without Fire, in partnership with the state government, promoting actions to prevent and combat forest fires. The cooperation of local communities has helped us contain these fires.

Another factor that has helped to avoid shutdowns is the continuous meteorological monitoring and identification of fire outbreaks, using georeferenced digital platforms. This has allowed us to move forward with specific planning for the dry season in the stretches where there is a greater likelihood of fire. Our investments in preventing and fighting fires amounted to BRL 34.2 million in 2024, which was 23% more than the previous year. ●



Support for the recovery of the Pantanal

We support the Recupera Pantanal movement, promoted by the NGO Onçafari, to raise funds to rescue one of Brazil's richest and most threatened ecosystems after the fires that raged from January to September 2024, devastating around 2.6 million hectares. Among the actions carried out, we highlight the promotion of a fundraising campaign and the allocation of our own resources to build a dam to fight future fires.

Waste Management

GRI 306-2, 306-1

We manage our waste in order to minimize possible impacts and ensure proper disposal. This includes the separation, storage, collection, transportation, proper treatment and responsible final disposal of common and hazardous waste generated during the implementation, operation and maintenance of our projects. Waste management is also carried out in accordance with the internal Solid Waste and Wastewater Management guidelines, complying with current environmental legislation and good practices.

Waste management is implemented in a systemic way, with the aim of minimizing generation and maximizing the reuse of inputs. The waste generated during the implementation phase is managed by the companies hired for construction and periodically inspected by our field team. The project implementation phase produces the largest volume of waste.

During the operation and maintenance stage, the main waste includes materials such as oils, scrap equipment, rags and peat contaminated with oils. In our regional offices we have centers to store this waste temporarily and

Raphael Alves de Campos, Substation and installation technician

segregate it for final disposal by specialized companies. The administrative units also generate waste, which is separated into organic and recyclable and disposed of appropriately. Each year ISA ENERGIA BRASIL sets targets for reducing waste generation.

The external waste transportation process is carried out by licensed companies, ensuring that final disposal manifests and certificates are issued and monitored.

We also promote actions to make employees aware of the importance and management of solid waste, through training and lectures.

One aspect that contributes positively to mitigating the waste generated is reverse logistics, particularly with regard to replacing lead acid batteries. This approach is vital for the sustainable management of waste, prioritizing the recovery and proper recycling of materials, which reduces the negative impact on the environment.

With regard to oily waste, we have our own Chemical Analysis Laboratory, which specializes in analyzing insulating mineral oil, in accordance with predictive, preventive and corrective maintenance plans. Located in Bauru, in the interior of São Paulo, the laboratory works closely with the Maintenance Engineering team to assess the health of assets. Equipped with state-of-the-art instrumentation, the chemical laboratory is staffed by a qualified team who carry out physical-chemical tests and gas chromatography, in compliance with current standards and regulatory requirements. Currently, around 30 pieces of equipment are continuously monitored.

In the last 60 months, we have recovered approximately 8 million liters of oil through an on-board regeneration process, which includes online mode for transformers and reactors of all voltage classes. We have a Mobile Unit for oil regeneration and four Mobile Units for thermal vacuum treatment.

We promote a series of internal training courses and environmental campaigns, as well as institutional videos that raise awareness about minimizing waste generation and its proper disposal. Before any material is disposed of, the possibility of reuse, recovery or recycling is checked. For hazardous and non-hazardous waste, collection and environmentally appropriate disposal services are contracted.

PCB disposal

We continue to make progress in our plan to eliminate equipment that uses PCBs, insulating oil with a high potential for contamination used to insulate old transformers. In 2024, we underwent an audit that ratified our good management practices in this area. In 200ur goal is to remove all the units by 2025 and complete their proper disposal by 2028, in accordance with regulatory parameters.

ZERO PLASTIC CONFERENCE

Launched in 2023 as part of our commitment to sustainability, the program aims to eliminate the use of single-use plastic throughout the company in order to reduce the generation of this waste, which is one of the biggest polluters of rivers and oceans. The project was implemented at the corporate headquarters and, gradually, in the administrative buildings of the São Paulo, Cabreúva, Taubaté, Bauru and Expansão Nacional regional offices. ●

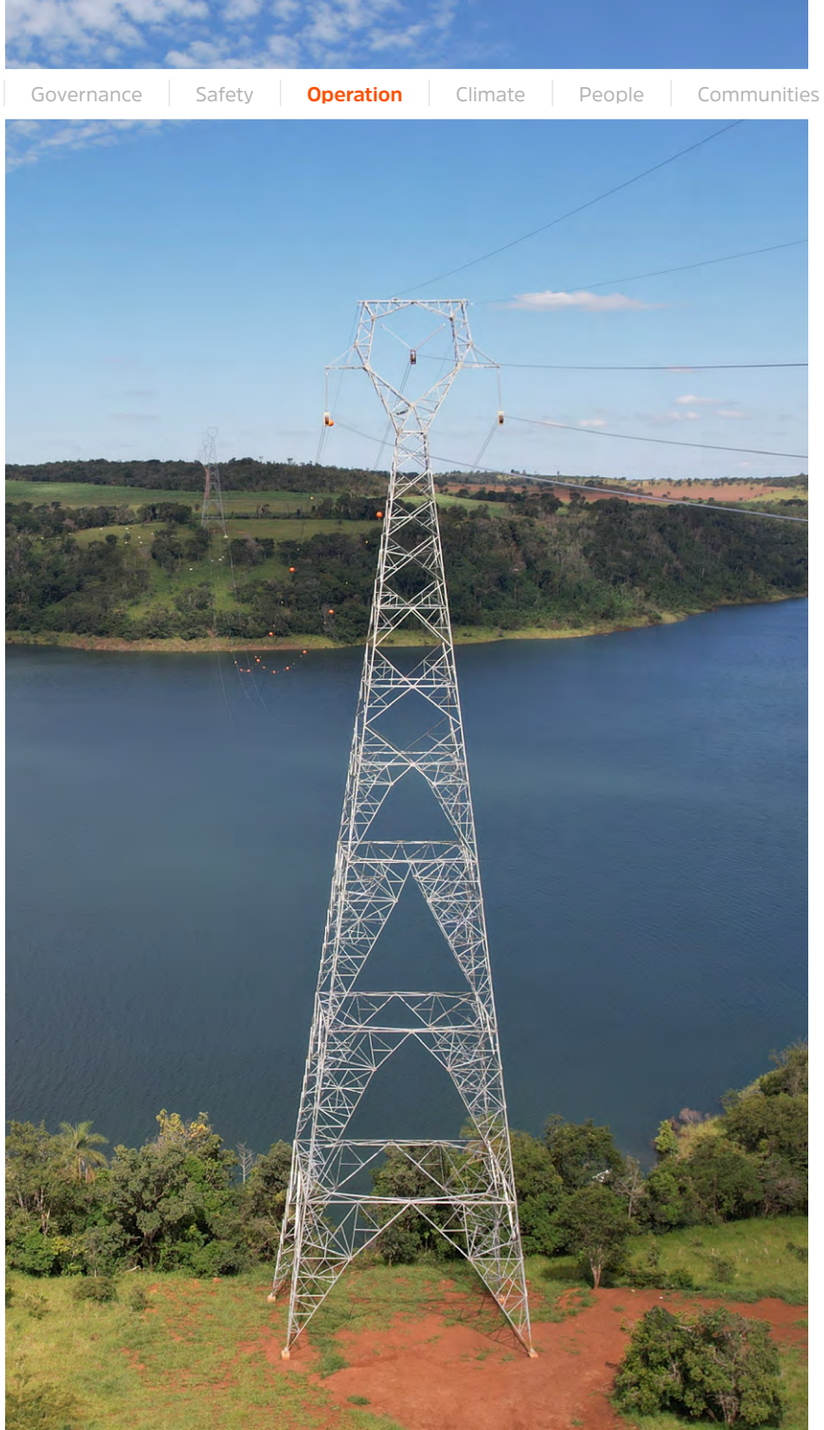
Water

GRI 303-1, 303-2, 303-3

Our activities are not water-intensive. We only use the resource for administrative consumption in the offices and substations, cleaning and building maintenance and, occasionally, reinforcement and improvement works in the substations. Our operations draw water directly from licensed wells or are supplied by local networks.

Wastewater is disposed of through the public sanitation system and by cleaning septic tanks and chemical toilets, in accordance with the legislation. We do not generate effluents during the production process.

Our aim is to use natural resources as efficiently as possible, reducing the impact of our activities. In this sense, we monitor, manage and seek solutions to improve our performance in relation to water consumption, monitoring progress in relation to the internal targets set and taking action in cases of significant variation. We also encourage and identify locally developed initiatives that can be expanded to other units.



Last year, total water abstraction **fell by 10% compared to the previous year**. This improvement is the result of investments in modernizing the substations' water systems, as well as specific maintenance aimed at correcting and preventing leaks. The initiatives include the expansion of the rainwater harvesting project at the Bauru substation and the installation of cisterns at the Itapetininga II substation.

WATER STRESS

Periodically, we review the mapping of units installed in water-stressed regions to assess the level of exposure to a water shortage or limited water supply scenario and plan mitigation actions. In 2024, this update identified that only 1 of the 129 substations owned by the company is in an area with a high general risk of water stress, which corresponds to 0.8% of the company's assets. No location is at extremely high risk. The assessment is made according to the assumptions of the Aqueduct Water Risk Atlas platform of the World Resources Institute (WRI)." Although the use of water in this asset corresponds to only 0.6% of our total consumption, we are studying possible actions to reduce the use of the resource in this location. No substations are located in extremely high-risk areas. ●

Protecting biodiversity

GRI 3-3

Most of the actions to monitor endangered species of fauna and flora are related to the construction stage of the projects, when vegetation removal takes place, which can result in a loss of biodiversity. For this reason, the Basic Environmental Plan (PBA) for the projects provides for the rescue of germplasm and monitoring of flora and the rescue/displacement and monitoring of fauna.

The monitoring process involves carrying out regular field campaigns to assess the presence and condition of fauna species, which are conducted by specialized teams using standardized data collection methodologies. The results obtained are compared with the reference conditions established in the previous phase, allowing the effectiveness of the mitigation measures to be assessed and, where necessary, corrective actions to be implemented.

The results of the campaigns are shared internally through detailed reports sent to the environmental management teams, as well as tabulation with spatial georeferencing of the data collected for later consultation.

Biodiversity conservation actions in the projects

Germplasm rescue and flora monitoring

It defines procedures for rescuing target species of flora in areas subject to plant suppression, contributing to the conservation of local genetic diversity and ensuring the longevity of plant species present in the affected areas. Activities include:

- Prior identification of the species to be removed;
- Collection of valid germplasm samples;
- Relocation of species;
- Monitoring indicators: total number of germplasm samples retrieved and their diversity, number of species relocated and their diversity.

Fauna rescue/ displacement and monitoring

It defines the procedures for displacing and rescuing fauna to minimize the risk of accidents or death of wild animals in plant suppression activities. Main practices:

- Monitoring service fronts during plant suppression activities;
- Suitable techniques for the displacement of animals from the area targeted for suppression;
- Guidance for field staff on the risk of accidents with wildlife and the destination for care of all rescued animals;
- Monitoring indicators: number of suppression fronts accompanied by a fauna scaring and rescue team, number of records of animals observed during displacement on the service fronts, number of animals rescued and properly disposed of, record of any deaths and number of training courses given to construction workers.

Taking into account the potential impacts that may be generated by the implementation and operation of the projects, mitigating actions and measures are defined, as well as environmental control plans and programs to be carried out in accordance with the environmental license issued by the responsible body. Examples include the Reforestation and Forest Enrichment Program, the Fauna and Flora Conservation Program, the Environmental Education Program and the Environmental Communication Program.

ENVIRONMENTAL PRESERVATION AREAS

304-3

The main policies and practices for maintaining environmental preservation areas and reforestation activities involve regulatory, administrative and technical actions to guarantee the conservation of ecosystems and the recovery of degraded areas. Internally, this issue is governed by our environmental policy, through which we commit ourselves to minimizing impacts on the environment, complying with applicable environmental legislation and mitigating or offsetting for the impacts generated by the implementation and operation of our projects.

We prioritize forest replacement via ecological restoration in environmentally sensitive areas (Conservation Units and their buffer zones) and areas that will form ecological corridors. The habitats under protection by ISA ENERGIA BRASIL are detailed in the table below.

FOREST REPLACEMENT PROGRAM

To compensate for plant suppression, we plant native vegetation to enrich forest masses and prioritize the creation of ecological corridors. We also apply methods such as the regularization of land ownership in conservation units, the registration in the Legal Reserve of standing forest in excess of the mandatory percentage (bank of areas) and the creation of RPPNs (conservation units).

FAUNA AND FLORA CONSERVATION PROGRAM

Initiatives to minimize biodiversity loss, such as displacement, rescuing and monitoring fauna, installing anti-collision beacons for birdlife and monitoring rescued germplasm.

ENVIRONMENTAL EDUCATION PROGRAM

It works on two fronts: raising awareness among its own and third-party employees of the impacts and care needed during the construction period; and environmental education for local communities, addressing issues of environmental preservation.

ENVIRONMENTAL COMMUNICATION PROGRAM

To inform the population about the direct and indirect impacts of the works, in order to guarantee the safety of the population, the environment and the project. ●

Endangered species

GRI 304-4

	According to the IUCN classification		According to national list classification	
	2024	2023	2024	2023
Critically endangered	0	0	0	0
Endangered	0	4	0	4
In danger	1	-	1	-
Vulnerable	5	2	7	10
Almost endangered	10	8	1	12
Low concern	804	565	718	553

Notes: The studies cover the Evrecy, IE Itaúnas, IE Riacho Grande and IEMG units. The total values of species on national and international lists are divergent, as in one specific study only fauna species on international lists were assessed. In cases where the species was not indicated as being under any degree of threat according to national and/or international lists, it was considered to be of "low concern".

Main potential and actual impacts on biodiversity

GRI 304-2

Negative Impacts	Impact Intensity	Mitigation measures
Alteration of the scenic landscape	Permanent, irreversible and of medium intensity. This impact begins when the projects are set up and continues throughout their operation.	**Related programs and studies:** Environmental Impact Assessment Impact management measures: location of the TL route or SS area avoiding sites of interest to the population or environmental preservation, such as conservation units, tourist areas and areas occupied by traditional communities.
Loss of remaining native forest area	Permanent, irreversible and of high intensity. On the other hand, for areas of temporary use, such as exclusive accesses for the implementation of the project, the impact can be classified as temporary, reversible and of medium intensity.	**Related studies program:** Environmental Impact Assessment, Environmental Program for Construction, Environmental Education Program for Workers, Flora Conservation Program and Reforestation and Forest Enrichment Program. **Impact management measures:** use of existing accesses, elevation of towers whose spans intercept environmentally sensitive areas, reduction of the width of narrow trails/accesses, launching of cables by drone/VANT, optimization of the location of structures, demarcation of areas authorized for suppression prior to the felling action, adopting directional felling techniques whenever possible to avoid suppressing large-diameter individuals, rescuing germplasm, allocating rescued material to areas contiguous to the area of interference, environmental monitoring of works and carrying out environmental education activities for workers.
Contamination of soils, aquifers and water bodies	Temporary, reversible and of low intensity. Generally, this impact is not related to the operation of the projects.	**Related programs and studies:** Environmental Impact Assessment, Environmental Program for Construction, Water Quality Monitoring Program and Environmental Education Program for Workers. **Impact management measures:** having guidelines to guide the technical actions of construction and assembly companies in relation to environmental issues throughout the execution of the works, measuring/monitoring the water quality of the intercepted water resources, carrying out environmental education actions for workers and environmental monitoring of works.

Main potential and actual impacts on biodiversity

GRI 304L-2

Negative Impacts	Impact Intensity	Mitigation measures
Loss and alteration of terrestrial habitats	Permanent or temporary, irreversible or reversible, and of high or medium intensity, depending on whether the intervention in the area is permanent or temporary. Likewise, this impact can also be linked to the operation of the projects, but on a smaller scale when compared to implementation.	**Related programs and studies:** Environmental Impact Assessment **Impact management measures:** use of existing accesses, elevation of towers whose spans intersect environmentally sensitive areas, reduction of the width of narrow trails/accesses, launching of cables by drone/VANT, optimization of the location of structures.
Loss of fauna and changes in fauna composition	Temporary, reversible and of high intensity. Generally, this impact is related to the implementation of projects.	**Related programs and studies:** Environmental Impact Assessment, Environmental Program for Construction, Environmental Education Program for Workers, Fauna Conservation Program. **Impact management measures:** use of existing accesses, elevation of towers whose spans intersect environmentally sensitive areas, reduction of the width of narrow trails/accesses, launching of cables by drone/VANT, optimization of the location of structures, rescuing and displacing fauna, monitoring fauna and carrying out environmental education activities for workers.

Conexão Jaguar

GRI 3-3, GRI 304-3

The Conexão Jaguar program is our main platform for enhancing biodiversity conservation, mitigating climate change and leaving a positive legacy for future generations. Since 2017, we have been voluntarily contributing to the protection of jaguars in Latin America by safeguarding and restoring their natural habitats through the promotion of conservation and reforestation projects.

To this end, we offer technical and economic support to landowners so that they can carry out profitable, self-sustaining initiatives and trade high-quality carbon credits to finance conservation in jaguar corridors.

Currently, the program provides this support for the development of carbon projects in Colombia (five initiatives), Brazil (two) and Peru (three), which achieve a potential joint reduction of more than 7 million metric tons of CO_2 in more than 868,000 hectares of forest and with 188 species of fauna recorded using camera traps.

In Brazil, the program contributed to the financing and technical support of the first certified REDD+ (Reducing Emissions from Deforestation and Degradation) project in the Pantanal, managed by the Instituto Homem Pantaneiro (IHP). The initiative protects more than 135,000 hectares of forest in the Serra do Amolar region (MS) and has the potential to reduce CO_2 emissions by more than 430,000 metric tons by 2030.

EXTENDING THE PROGRAM

In 2024, the program was expanded and supported REDD+ Muru River, which will contribute to the preservation of around 40,000 hectares of forest on the banks of the Muru River, in the municipalities of Feijó and Tarauacá (AC), located in the Amazon Biome. The fund supporting this 40-year project is a FIAGRO (Perfin Angelin FIAGRO Part), set up to invest in agricultural land to generate and sell carbon credits. To date, more than 300 species of birds, 43 medium and large mammals, 97 reptiles and amphibians and 214 varieties of trees have been identified in the area covered by this project using camera traps. Many are endangered species. In the next stage, partner Onçafari will carry out a fauna inventory, diagnosis and monitoring.

In order to increase the impact of the Program, we continue to seek out landowners who want to generate resources to keep the forest standing. We support two types of projects: REDD+, for reducing deforestation and conservation, and ARR, which are rural afforestation, reforestation and revegetation initiatives. More information about the program and registration can be found on the **Conexão Jaguar website**. ●

In addition to the Reducing Emissions from Deforestation and Forest Degradation (REDD+) project to **conserve 135,000 hectares in the Pantanal**, we are taking the project to the Amazon in 2024 and adding **another 40,000 hectares of conservation** in the state of Acre.

Where there is a jaguar, there is life!

The jaguar is a key animal for biodiversity conservation because it is a top predator in the food chain and lives in environments where there is a great diversity of life. Its presence indicates that the fauna and flora are in balance.

Conexão Jaguar Figures

14 alliances in Latin America for potential projects

5 in Colombia
3 in Peru
2 in Brazil

4 projects certified and verified by international standards

+480,000 hectares with conservation and restoration actions

More than **560,000** tons of CO_2 verified

More than **180** species identified using camera traps, of which **14** are under some degree of threat*

*according to the International Union for Conservation of Nature (IUCN)

Relations with suppliers

GRI 2-6, 204-1, 308-1, 308-2, 414-1, 414-2, 407-1, 408-1, 409-1

In our supply chain, we form partnerships with more than a thousand companies that provide services or supply materials and equipment for the construction, operation and maintenance of our assets. We seek to create a relationship with these companies that is transparent and trusting, as well as prosperous and long-lasting. In 2024, 741 suppliers took part in our selection process, of which 100% underwent environmental and social analyses, according to ISA ENERGIA BRASIL's pre-homologation process. At the end of the period, we had 1,238 active suppliers in our supplier management system, 98.8% of whom were local. Spending on suppliers amounted to BRL3.13 billion in the year, 99.61% of which was allocated to local supplies.

To manage the relationship with these allies, who are fundamental to the materialization of our strategy, we have a governance model that directs specific action plans, according to the level of criticality of the suppliers for our business model. This governance was strengthened in 2024 with the creation of the Supplies Department, which now consolidates direct purchases, previously carried out by the Projects Department, and indirect purchases, until then linked to the Finance Department.

The new board's work plan is divided into four waves until 2026, during which systems and processes will be reviewed and training offered to staff and people involved in procurement processes. This review also aims to expand the number of supplier companies in a structured and monitored way, in order to reduce the level of dependence on both sides in certain purchasing categories.

SUPPLIER CLASSIFICATION

Our Strategic Procurement Matrix has 95 purchasing categories prioritized into four quadrants: restrictive, critical, routine and relevant. Suppliers related to the categories that fall into the restrictive and critical quadrants are classified as strategic suppliers and those related to the categories that fall into the routine and relevant quadrants are classified as tactical suppliers.

Tactical suppliers go through the process of registration, performance evaluation, issuing reports, occasional monitoring and supplier events. In the case of environmental and occupational health and safety requirements, implementation audits and reinforcement meetings are held on these topics. In the case of strategic suppliers, prior audits, execution audits and sustainability audits are mandatory and, in addition, we constantly monitor and promote the development and strengthening of these suppliers.

The Strategic Supply Matrix guides practices for selecting and evaluating suppliers. The criteria assessed are service, quality, management, occupational health and safety and the environment, classified as: not met (below 59%), partially met (from 60% to 79%) and met the company's requirements (above 80%). For contracts rated below 79% performance, the supplier is asked for an improvement plan with the approval of the contract manager. Suppliers with supplier ratings above 80% are recognized by the Procurement and Occupational Health and Safety areas throughout the year.

Number of suppliers with current contracts by region

Region	2024	2023	2022
North	7	9	5
Northeast	31	26	120
Midwest	33	30	30
Southeast	1,034	998	852
South	118	107	92
Total	**1,223**	**1,170**	**1,099**
Abroad	15	7	16

Partner evaluation and monitoring

Pre-qualification - we assess negative certificates for tax, duty and labor debts, the absence of restrictions by regulatory bodies and the absence from international warning lists of involvement in drug trafficking, money laundering and terrorism. For the transmission line works category, we started a development and homologation process in 2024, in which a specific team checks all aspects of the new supplier in the field. In 2024, we approved 741 new partners, two of whom were qualified through this new practice.

Negotiation and contracting – we check the documentation in depth and request additional documentation on environmental aspects, where applicable.

Performance assessment - the program covers strategic suppliers and includes companies that provide services for sensitive activities in terms of health, safety and the environment. A score is awarded to the company every year and at the end of the contract. In 2024, the company obtained 354 supplier evaluations, of which 274 are evaluations that incorporate social and environmental criteria, 44 of which were rated lower than planned in the HSE (Environmental) section. These 274 evaluations with social and environmental criteria correspond to a total of 186 suppliers analyzed with environmental requirements, 26 of which performed with lower scores. Suppliers with lower environmental scores were asked to develop an improvement plan together with the supplier to remedy the shortcomings.

Sustainability Audits – aimed at strategic suppliers, this enables a more in-depth assessment of the level of maturity of supplier management in the environmental, social and corporate governance pillars. Eight audits were carried out during the year, with one supplier receiving a lower environmental score.

MEETING WITH SUPPLIERS

Every year, we hold a meeting to strengthen ties with our suppliers and to engage them in our strategic vision, remind them of our corporate values and reinforce the company's sustainability culture.

Our fourth meeting, held in December, was attended by around 300 people, with whom we reinforced the concepts of health and safety, recognizing the efforts of our partners in this regard, and shared our 25-year history, inviting them to join us in the years to come. We stress the importance of partnership, joint innovation and the evolution of operational performance, with special attention to indicators of commitment to guaranteeing the well-being and health and safety of all those involved in our projects.

We also continue to reinforce the importance of guaranteeing fundamental labor rights. We do not accept any form of degrading work, the use of child labor or any disrespect for human rights. If deviations are identified, we are covered by clauses that allow us to immediately terminate the agreement and take appropriate legal action. ●

Danilo Augusto Marchesi
Indirect purchasing and inventory manager

Regulatory management GRI 2-29

The company works and discusses issues that are relevant to the country's energy security and transition together with the regulator, society and industry associations. It is part of our role to be protagonists in these discussions and to contribute to the sustainable evolution of the electricity sector.

In 2024, we led studies to support the regulator in evolving the requirements for transmission line concession auctions and future battery energy storage auctions, and discussed parameters to improve tariff reviews, concession contract renewals and tariff recomposition payments.

The regulatory environment for energy storage systems, in which we are actively involved, has evolved into the Ministry of Mines and Energy's indication of an auction in 2025 aimed at contracting batteries and storage systems for the electricity sector.

Our participation in sector planning study groups with the Empresa de Pesquisa Energética (EPE) boosts alternative initiatives to meet electricity demand and the flow of generation through the transmission system. On this front, we contributed to the construction of the Ten-Year Energy Plan (PDE), published annually with the aim of providing horizons for the auctions and reinforcements that guide the sector's investments.

PERIODIC TARIFF REVIEW (RTP)

In 2024, we obtained the result of the tariff review process for the Paulista Concession (contract no. 059/2001), for the 2018-2023 cycle. On this occasion, the regulatory body analyzes the parameters that define the tariff repositioning. After this verification, we received an 18% bonus on the value of the operation and maintenance costs, validating our efficiency in transmission, which is why we were considered a benchmark in the sector in the last two RTPs.

The investment of BRL 1.3 billion (corrected up to 2024 by the IPCA [Broad National Consumer Price Index]) was fully recognized with 89% efficiency, which represented an approved value of BRL 2.5 billion. In the first RTP cycle, which took place in 2018, efficiency was 35%.

Following our 2030 strategy, investments in reinforcements and improvements should grow and increase in importance, so we project good results also in the next RTP, in2028.

The investment of **BRL 1.3 billion** (corrected up to 2024 by the IPCA [Broad National Consumer Price Index]) was fully recognized with **89%**, efficiency, which represented an approved value of **BRL 2.5 billion**

TARIFF RECOMPOSITION (RBSE)

We continue to be active in the discussions about the financial component and the re-profiling of the payment for the Existing System Basic Grid (RBSE). Our position aims to demonstrate that decisions that have been exhausted administratively should not be changed, that the current calculations are correct and that these decisions ensure legal and regulatory certainty for the transmission sector. ●

ENERGIA

Sustainability Report 2024

MAIN MENU

7. Climate change

GRI 3-3

All the menus in this report are navigable

Climate resilience

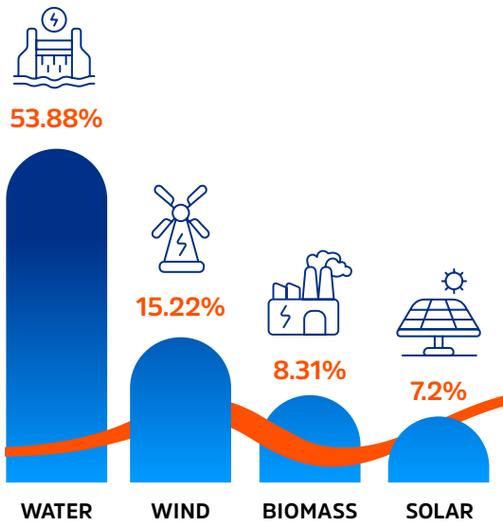
GRI 2-25

In 2024, the planet's average global temperature exceeded the 1.5°C mark for the first time, making it 1.6°C warmer compared to pre-industrial levels (1850-1900), according to data from the European climate change service Copernicus, released in January 2025 and shared by the Ministry of Science, Technology and Innovation on its website.

For now, this does not necessarily mean that the limit set by the Paris Agreement has been broken, since the global climate scenario has become more intricate due to the *El Niño* phenomenon. However, the monitoring highlights that temperatures are rising beyond what is acceptable, signaling that mitigation and adaptation efforts must be accelerated. Climate change caused by human action is the main cause of temperature extremes in the atmosphere and on the sea surface, with the burning of fossil fuels being the main global source of greenhouse gas (GHG) emissions.

The scientific community has emphasized the urgency of halting this increase in average temperature to avoid severe changes in climate patterns, with negative impacts on ecosystems and production chains. The Brazilian electricity matrix, although mostly made up of renewable sources, hydro (53.88%), wind (15.22%), biomass (8.31%) and solar (7.2%), will face complex challenges, such as longer periods of scarcity and excess rainfall, changes in wind flow and other less optimistic forecasts if global thermometers are not curbed. In addition, the increase in extreme weather events will pose challenges for the entire electricity sector.

Despite being exposed to more severe weather events, such as winds, storms, fires and river floods, our transmission system has been resilient to climate change and we have not registered any significant impacts in the last year. However, we remain attentive and alert to all the variables that may impact us in order to have an agile response plan for restoring the system if necessary. We have a



Source: Ministry of Science, Technology and Innovation

The Brazilian electricity matrix will face complex challenges, such as longer periods of scarcity and excess rainfall, changes in wind flow and other less optimistic forecasts if global thermometers are not curbed.

contingency plan, which includes actions to quickly restore the system, supported by infrastructure, technology and human resources. This document is constantly reviewed and adapted to the latest scenarios and is activated when we receive critical weather alerts.

SUMMER OPERATION EU6

In view of the growing demand for energy during the summer in the Baixada Santista, North Coast and South Coast regions of São Paulo, in 2024 the working group for the 2024/2025 Summer Operation Plan was set up, with the participation of various agents, including local transmitters and distributors, resulting in an agreement signed between the parties, a true sector coalition for the benefit of society. The purpose of the Summer Plan is to prepare the transmission network to avoid occurrences during the high season and to act with maximum agility in the event of a contingency.

This plan relies on the support of another agent's mobile substation, a temporary power supply solution that can be used in emergency situations. It also provides for the renovation of the installed park. Much of Baixada Santista's infrastructure was built in the 1970s, making it necessary to constantly modernize it. Improvements are therefore being made to equipment such as power and current transformers, circuit breakers and protection and control systems.

With initiatives that run until the second week of March 2025, during this period we will maintain strategically located teams, transmission tower kits (which can be assembled in just one day) and transformer relocations. ●

The purpose of the **Summer Plan** is to prepare the transmission network to avoid occurrences during the high season and to act with maximum agility in the event of a contingency

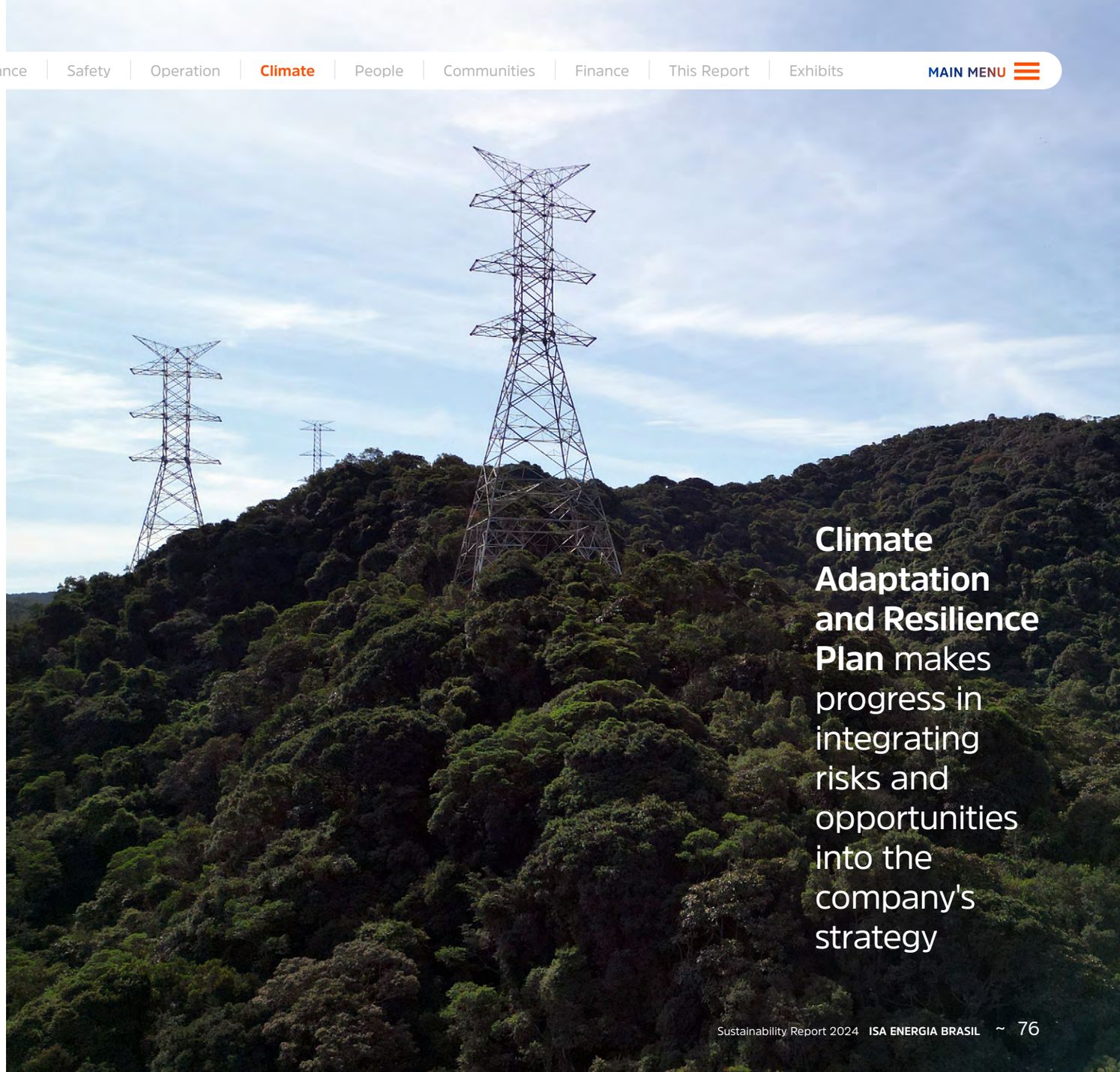
Risks and opportunities related to climate change

GRI 201-2

ISA ENERGIA BRASIL's climate strategy presents significant challenges, the most important of which are those arising from regulatory changes, the development of adaptation plans and the measurement of impact and long-term financial planning. To address them, we work on two fronts: mitigation and adaptation.

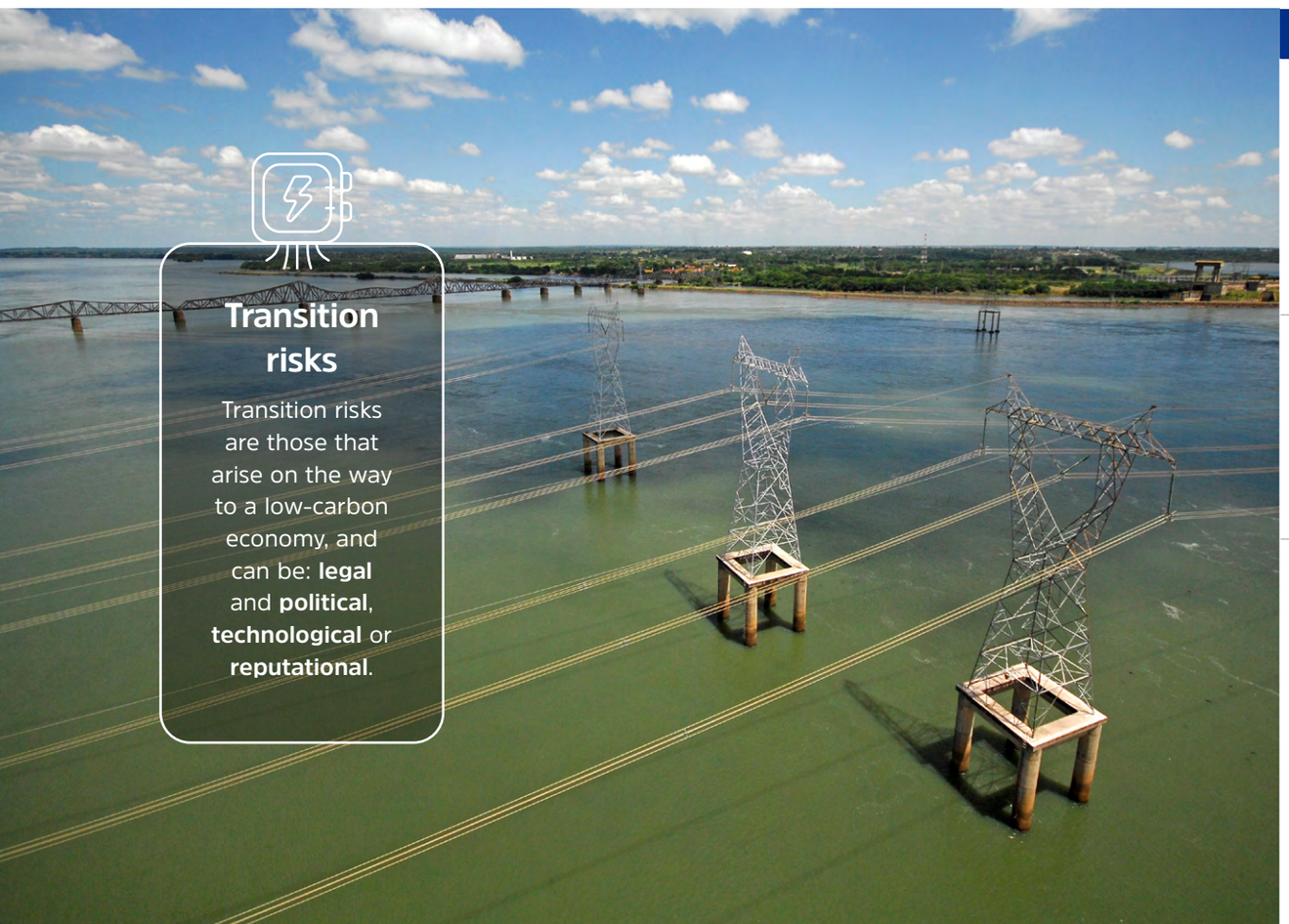
The adaptation pillar is related to increasing the company's resilience in the face of climate change, through actions that reduce the business's exposure.

To this end, in 2023 we began building our Climate Adaptation and Resilience Plan, an initiative through which we seek to incorporate the risks and opportunities related to climate change into our strategy, by structuring science-based scenarios for physical and transition risks and opportunities, for the 2030, 2040 and 2050 horizons.



Climate Adaptation and Resilience Plan makes progress in integrating risks and opportunities into the company's strategy

Climate and transition risks



Transition risks

Transition risks are those that arise on the way to a low-carbon economy, and can be: **legal** and **political**, **technological** or **reputational**.

Indicator	ISA ENERGY Definition	Risk factors
Legal and political	Risk of regulation of the carbon market in Brazil, requiring additional investments for the company's regulatory, legal and operational compliance.	→ Failure to adapt to the new regulations required for adaptation and mitigation → Non-compliance with resolutions of regulatory bodies (including third parties). → Failure to meet any targets set for reducing GHG emissions in the company's activities.
Technological	The risk of not carrying out innovations in solutions, processes and the very way of doing business that the growing demand for low-carbon products and services requires.	→ Not keeping up with market trends. → Lack of investment in actions aimed at innovation and the creation of new technologies. → Slow pace of development of new technologies by third parties.
Reputational	Risk of not adequately managing the expectations of society in general with regard to the company's impact on the environment and the transition to a low-carbon economy.	→ Inadequate or unmonitored communication with stakeholders and society. → Lack of value chain management in meeting new requirements.
	Risk of negative image impacts caused by interruptions in energy supply as a result of extreme weather events.	→ The company's assets are not adapted to the effects of climate change. → Lack of constant monitoring of the effects of climate change on the company's assets.

Climate risk assessment and management follows IFRS recommendations and involves different areas of the company, brought together in a multidisciplinary technical group. The process involves assessing the physical and transition risks of the assets, as well as any impacts on the business or its surroundings, evaluating the vulnerability, exposure, criticality and resilience of the assets to the main extreme weather events.

The first results of the study identified potential impacts of climate change, allowing the recognition of assets with future climate risk, according to the threats assessed.

Based on this diagnosis, from 2025 onwards we will develop an adaptation and resilience plan for critical assets, with potential solutions for each of the seven threats identified. We will test the potential solutions by asset, drawing up a detailed investment plan and classifying the structuring actions for evaluation with the regulatory body (ANEEL). These results will provide input for calculating possible financial impacts and will guide planning and prioritization.

The management and reporting of risks related to climate change is guided by the recommendations of TCFD/IFRS S2 and will be mandatory as of 2026 (CVM 193/2023). In anticipation of this obligation, we carried out a climate diagnosis throughout 2024 to identify physical risks, transitions and opportunities. Based on the combination of vulnerability, impact and exposure of the assets, we plotted the data in a risk matrix and analyzed three possible scenarios based on the scenarios projected by the Intergovernmental Panel on Climate Change (IPCC) for 2030, 2040 and 2050.

These initiatives prepare ISA ENERGIA BRASIL to respond efficiently and cost-effectively to the risks and opportunities arising from climate change.

Regardless of this in-depth study of the subject, we are already working to minimize our environmental impact, seeking to reduce our GHG emissions from burning fossil fuels and the possible leakage of SF_6 gas, used for insulation in high-voltage equipment such as circuit breakers, gas-insulated switchgear (GIS) and transformers. **More information in the Emissions chapter.**

Through our climate strategy, we recognize not only the risk of these changes in business, but also the opportunity to transition to a low-carbon economy, due to our operating model. ●

Brendon Willian Borges
Substation technician

Physical climate risks

CATEGORY	THREAT	TRENDS	RISK	POTENTIAL IMPACTS	MANAGEMENT
Acute	**Extreme winds**	Increased intensity of strong winds in some regions of the state of São Paulo	Increased frequency and intensity of strong winds	Direct damage to assets, which can cause transmission line towers to move and fall, overloads and cable breaks.	Identify and prioritize technical solutions for stretches with a high future rating Evaluate the possibility of applying new technologies Assess the possibility of installing anemometers on more sensitive lines
Acute	**Storms**	Increase in precipitation and the number of lightning strikes, especially in the Southeast	Increased frequency and intensity of extreme precipitation and lightning strikes	Damage to the infrastructure of towers and substations, cable breaks, short circuits, damage to conductors due to lightning strikes.	Assess possible replacement of cables and other equipment Reviewing the discharge protection system in substations
Acute	**River flooding**	Small variation in rainfall in one day (RX1day), with slightly greater intensity in the Southeast region	Increased incidence of rainfall that exceeds the drainage capacity of projects causing flooding spots	Flooding of assets in extreme rainfall events and rising river levels, causing physical and operational damage. Difficulty in accessing assets.	Evaluate contingency plan for access Strengthen links with the environment Review of substation drainage capacity
Acute	**Forest fires**	Increase in the incidence of forest fires (between 1% and 10%), especially concentrated in the Southeast region	Increased occurrence of forest fires, with seasonal characteristics	Damage to the structure of assets due to the proximity of fire, such as short-circuiting, shutdowns, explosions and physical damage to transmission systems. Soot emission in fire spot.	Reassess the company's contingency plan Use off grid cameras and advanced firefighting base Maintaining ongoing forest fire prevention and fighting actions in partnership with the state government Maintain meteorological monitoring and identification of fire outbreaks, using georeferenced digital platforms.
Acute	**Landslides**	In the scenario analyzed, there is a tendency for a slight change in the maximum rainfall variable in the Southeast region, which could lead to landslides	Increased occurrence of soil erosion and landslides due to extreme rainfall patterns	Direct damage to assets, which can lead to higher repair costs for structures and access roads and the possible collapse of towers. Difficulty of access to sections of transmission lines and substations.	There are no assets with a high future rating for this threat
Chronic	**Rising sea levels**	Sea level rise of up to 0.6m compared to historical levels (1995 - 2014)	Rising sea levels in coastal regions	Flooding of assets in storm surges, accelerated degradation of near-shore assets and difficulty of access.	There are no assets with a high future rating for this threat
Chronic	**Maximum temperature**	Increase in the Maximum Temperature (TX) indicator, with greater intensity in the North, Northeast and Southeast regions	Increase in Maximum Temperature	Decreased energy conduction capacity through cables and equipment efficiency and reduced durability of materials due to thermal expansion/ contraction.	Analyze possible interference in the surroundings in the field Re-evaluate the equipment health matrix

In accordance with Task Force on Climate-related Financial Disclosures (TCFD) **ACUTE RISKS** are those that occur suddenly and can compromise the integrity of the electrical infrastructure.
CHRONIC RISKS, on the other hand, refer to gradual climate change, the cumulative effects of which could compromise the efficiency of transmission systems in the long term.

Transition opportunities related to climate change

OPPORTUNITIES	ISA ENERGIA BRASIL Definition	Opportunities
Resource efficiency	Reduction of operating costs with solutions that enable process improvement and greater efficiency in the allocation of financial resources	→ Implementing circular economy solutions → Water reuse → More energy-efficient equipment
Energy sources	Taking advantage of alternative low-emission energy sources (solar, wind, etc.)	→ Distributed solar energy generation for self-consumption → Acquisition of I-RECs → Search for solutions for less polluting fuel (alternative to replace the diesel used in the emergency generator)
Products and Services	Development of new low-emission products and services	→ Replacement of equipment using SF_6 gas (evaluate new, more efficient technologies) → Purchasing products/materials with less impact → R&D for battery circularity
Markets	Access to new markets through collaboration with governments, development banks, small local entrepreneurs and community groups	→ Issuing green bonds and promoting sustainable finance → Capacity reserve auction with battery storage project
Resilience	Adaptive capacity to react to climate change in order to better manage the associated risks and seize opportunities, including the ability to respond to transition and physical risks.	→ Regulatory improvements associated with increasing the resilience of the transmission system to extreme weather events. → Differentiating the company by guaranteeing the reliability of the network in the face of climate change.

Strategic investments drive the transition to a sustainable future

Emissions mitigation and management

GRI 302-4, 305-1, 305-2, 305-3, 305-4, 305-5

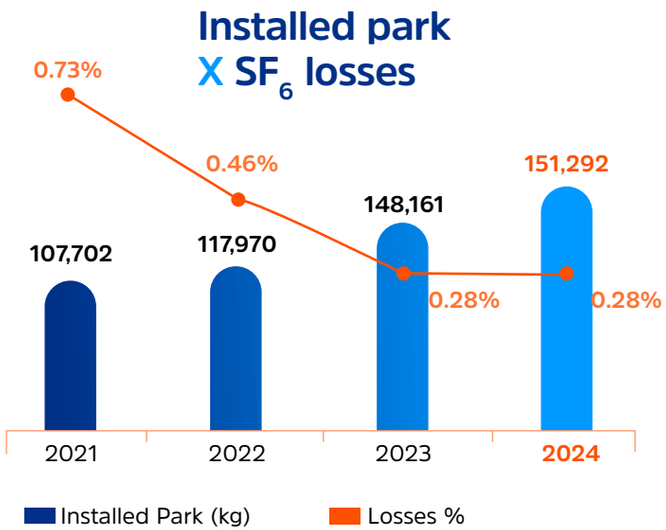
In view of the climate emergency, we want to act in a structured and efficient way to continuously reduce our greenhouse gas (GHG) emissions, especially by preventing and reducing leaks of SF_6 gas (sulfur hexafluoride), which is used as an insulator in substation equipment and has a high global warming potential. Since SF_6 is one of the main sources of emissions in the energy transmission sector (in the case of ISA ENERGIA BRASIL it accounts for 85% of scope 1 emissions), we have annual targets for reducing emissions caused by gas leaks, which are part of the criteria for variable remuneration for employees, including the CEO.

The 2024 result represents a maximum emission of 0.28% of the installed park of SF_6 gas, well below the international standard of 0.5% of the installed park. In the last three years, gas emissions have been reduced by around 20%.

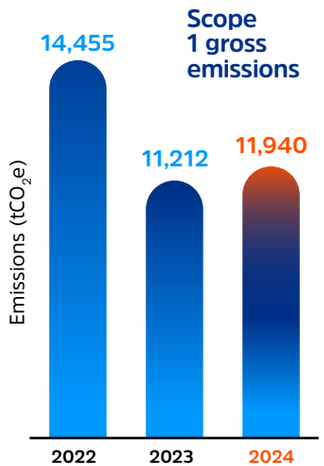
We have stepped up our efforts to control SF_6 leaks by 2024, using new technologies and sealing materials. Even with an expansion of the installed park by more than 3 kg and an unexpected challenge of gas leaks in new equipment, leaks in 2024 were very close to the 2023 result, as a result of the continuous work of actions aimed at reducing SF_6-related emissions, the intensification of preventive actions, the use of digital technologies and greater agility in remediation actions.

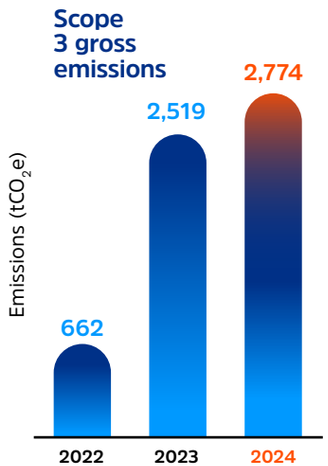
We have also included targets for reducing energy and fuel consumption in the light and heavy vehicle fleet, the company's second largest source of emissions. In addition, with the Conexão Jaguar volunteer program, we seek to expand our contribution to the planet and the fight against climate change, forming partnerships with civil society organizations to promote the conservation of natural areas that provide ecosystem services relevant to biodiversity and store carbon.

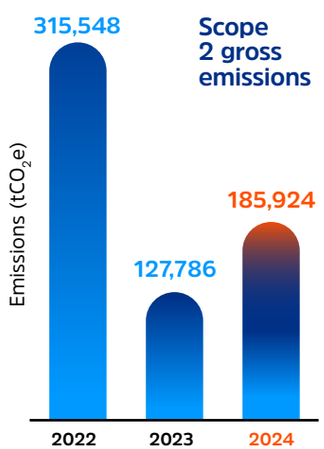
We conduct an annual Greenhouse Gas (GHG) emissions inventory, base year 2017, under an operational control consolidation approach, following the guidelines of the Brazilian GHG Protocol Program, including emission factors and global warming potential (GWP)



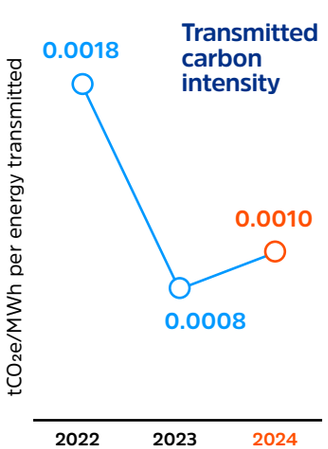
Welington Feitosa, substation and maintenance technician in the São Paulo regional office.







The gases included in the calculations for indicators 305-1, 305-2, 305-3, 305-4 and 305-5 include emissions from scopes 1, 2 and 3 and are CO_2, CH_4, N_2O,HFC,SF_6.



The gases included in the emissions intensity calculation are: CO_2, CH_4, N_2O,HFC,SF_6.

indices. This survey is verified by an independent audit and includes all the company's emissions, expressed in metric tons of CO_2 equivalent. The document, classified with the Gold Seal, is available for consultation in the Public Register of Emissions.

In 2024, scope 1 emissions showed a small increase compared to the previous year, driven by a 14% increase in consumed fuel volume, due to greater use of the fleet to meet the demands of ongoing projects and works. In addition, SF_6 emissions increased by 2%, reflecting the expansion of the installed park in operation.

In scope 2, there was a 7% increase in electricity consumption compared to 2023, influenced by the execution of infrastructure reinforcement and improvement projects, as well as the energization of the Minuano project. This scope was also impacted by a 45% increase in emissions, mainly attributable to the updating of the average emission factor of the National Interconnected System (SIN). This update reflects the lower share of renewable sources in the Brazilian electricity matrix, which varied from 0.0385 tCO_2/MWh in 2023 to 0.0545 tCO_2e/MWh in 2024. Please note that scope 2 emissions are reported according to the location-based approach.

Scope 3 emissions also rose by 10% compared to the previous year, driven above all by the increase in emissions associated with the displacement of employees, as a result of the growth in the company's workforce. The emissions intensity, considering Scopes 1 and 2 by energy transmitted, was 0.0010 tCO_2e/MWh in the year, due to the combined effect of the small increase in total emissions and the increase in the volume of energy transmitted on our network.

GHG inventory (tCO_2e)

	2024	2023	2022
Scope 1			
Gross emissions	11,940.55	11,211.78	14,454.7
Biogenic emissions	1,276.78	1,210.41	1,221.2
Biogenic removals	0.0	591.32	55.5
Scope 2			
Location approach	185,924.52	127,785.84	315,548.0
Scope 3			
Gross emissions1	2,774.19	2,519.09	662.2
Biogenic emissions	5.16	5.01	8.0
Biogenic removals	0.0	0.0	0.0

EMISSIONS OFFSETTING - CARBON NEUTRAL

By 2024, we have offset and neutralized 100% of our Scope 1 and 2 GHG emissions, excluding transmission losses and Scope 3. We acquired and retired 13,700 credits through the Serra do Amolar Project, certified by Verra (Verified Carbon Standard - VCS) and Climate Community and Biodiversity Standards (CCB), in an area located in Mato Grosso do Sul. We also purchased 38,226.5 I-RECs (International REC Standard), certificates that prove that the energy used in our operations comes from renewable sources. ●

Welington Feitosa, substation and maintenance technician at the São Paulo regional office and **Nayara Camargo**, apprentice substation and maintenance technician at the São Paulo regional office.

Solar plant for self-consumption GRI 302-4

In October 2024, we energized our first solar plant for remote self-consumption, at the **Mogi Mirim III Substation**, in the city of Mogi Mirim (SP), a new milestone in our sustainability journey. The system is made up of 1,165 photovoltaic panels and has an installed power of 500 Kw, with the capacity to generate enough clean, renewable energy to supply 35 of the company's consumer units in the region.

This type of distributed generation maximizes the use of the energy generated, reducing costs and optimizing the management of our energy consumption, as well as reducing greenhouse gas emissions by approximately 38 metric tons of CO_2e per year. We plan to build three more plants in other substations in the state of São Paulo by the end of 2025, as part of our commitment to reducing our carbon footprint.

ENERGIA

Sustainability Report 2024

MAIN MENU

8. People

GRI 3-3

The commitment and qualifications of the ISA ENERGIA BRASIL team drive innovation, strengthen the organizational culture, value diversity and guarantee excellence in strategy execution and business sustainability.

Maicon Ferreira dos Santos
Line development engineer in the São Paulo regional office

All the menus in this report are navigable

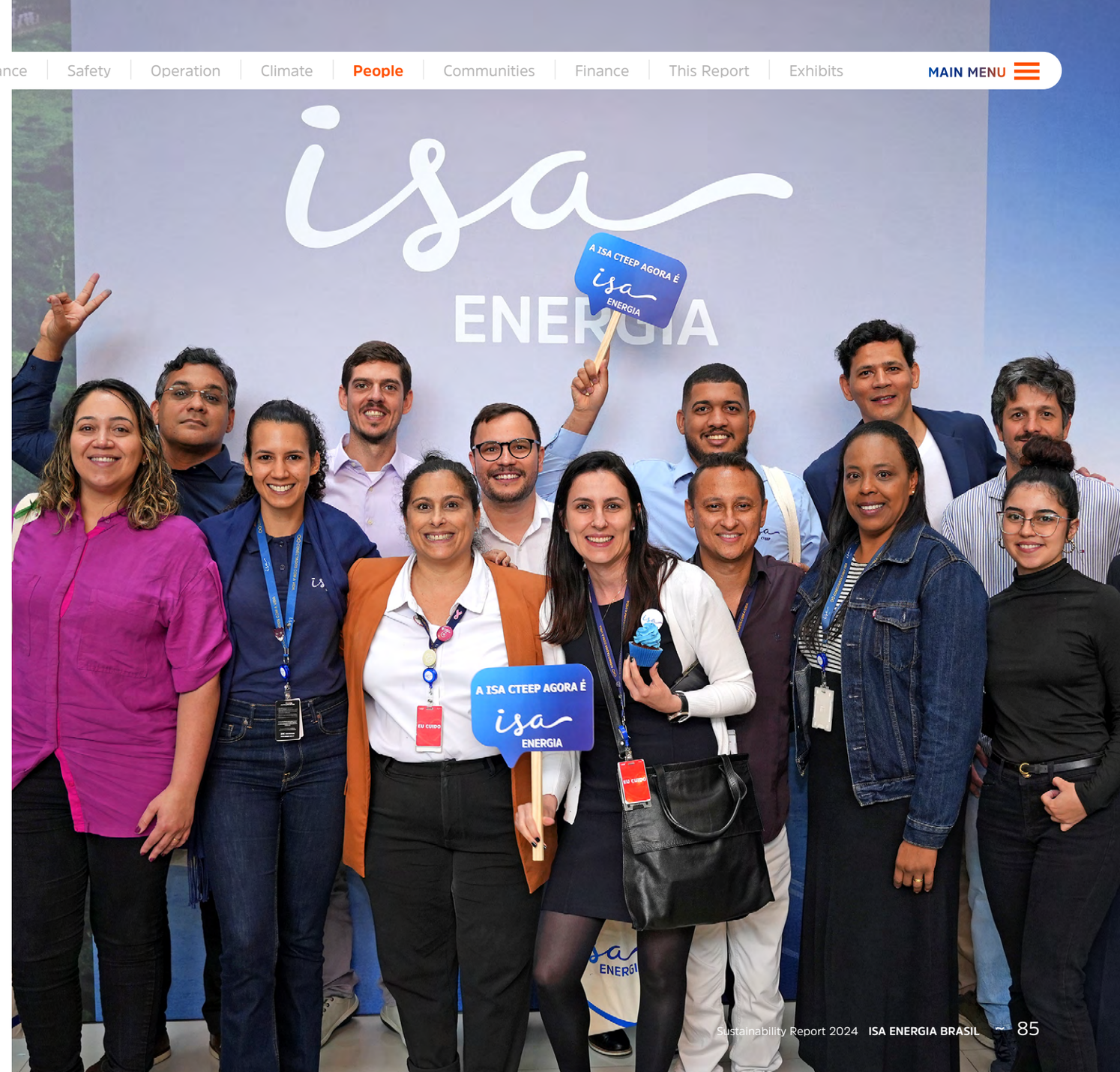
Our talents

GRI 2-30

The commitment and dedication of every ISA ENERGIA BRASIL employee contribute to our success in achieving significant results and fulfilling our 2030 strategy. Team engagement not only drives innovation and efficiency, but also strengthens our organizational culture, fostering an environment where everyone feels valued and motivated to contribute to a sustainable future.

In the sector in which we operate, in addition to the involvement of people, we need a highly trained team to carry out their duties, which includes not only technical knowledge, but also the behaviors that are expected of our employees, such as care for safety, which is our top priority. 99.69% of our employees are covered by collective bargaining agreements.

In 2024, we made progress in defining the cultural profiles needed to execute our strategy. We identified which elements we already have and want to preserve, and consolidated which behaviors we want to incorporate into the way we operate from 2025 onwards.



Throughout the year, we had several moments of dialogue with the top leadership and the president to deliberate on the matter and, later, with an expanded leadership team (coordinators and managers), to gather information and impressions that would help us on this journey and help us define the cultural attributes that will guide our daily lives in the coming years.

Every year, we conduct a survey to listen to our employees and assess the quality of the organizational climate. In the 2024 engagement, we achieved 97% compliance with the Climate Survey and an overall favorability rating of 79%.

EXCELLENCE OF THE OUTSOURCED TEAM

Efficiency in electricity transmission is a crucial element for the stability and reliability of the electricity supply. A key point in maintaining our excellence in service provision is the careful choice of third parties, who play an essential role in optimizing processes.

We have seen this efficiency in the rigorous work carried out by our outsourced occupational health and safety inspection team on works to extend, reinforce and improve the electricity system. Outsourcing anti-corrosion preservation is also highlighted as a vital practice, demonstrating the company's concern for the durability and resistance of transmission towers. This approach guarantees operational safety and helps to reduce faults and outages, resulting in a more robust transmission system.

The maintenance of green areas through mowing is another example where outsourcing is essential. This service is an essential environmental precaution to prevent shutdowns of the transmission system due to wildfires and to avoid possible problems caused by uncontrolled vegetation, such as short circuits and unforeseen outages. ●

Training

GRI 404-2, EU14

For continuous qualification and assistance in career transition, we offer our employees transversal actions, aimed at leveling knowledge, and specific actions, aimed at individual or team improvement and development.

Technical qualification needs are identified in a structured and continuous manner, based on tools and processes developed to align the skills of the workforce and the main careers in the operation with the company's strategic demands and energy sector trends.

Our main commitments in terms of corporate education are linked to health and safety in operations, improving organizational capabilities, specific training for the exercise of technical activity and training on various topics that support actions aimed at promoting diversity, ethical management and nature protection. In an environment that reinforces culture and learning, we continually seek to offer our employees development and improvement opportunities.

Because we believe in vocational training as an important step towards generating opportunities and promoting social development, in January 2024, in partnership with the “Jorge Mahfuz” school of the National Industrial Learning Service (SENAI), we opened our doors so that young technical apprentices could acquire fundamental skills for the Electrotechnics course.

In addition to the theoretical lessons at the school, the apprentices are given practical experience at the

Qualification programs

Linkedin Learning: with- more than 3,000 trainingtitles, the platform offers a range of opportunities for improvement and personal/professional development.

GetAbstract: a virtual library with book abstracts for improving skills.

Campus ISA
#UmUniversoDePossibilidades

ISA Campus: A virtual platform for learning experiences, which is part of the ISA Campus, where employees can access all online learning content in one place, with curated internal and external content that fosters a vision of protagonism in learning and development. The platform is part of the ISA Campus and is made up of content from other platforms such as LinkedIn Learning, getAbstract (book abstracts), among others, adding up to more than 3,000 training titles. The platform acts as a hub for content and experience, curating internal and external information that fosters a vision of protagonism in learning and development.

ÍNTEGRO: online training platform, which is part of the ISA Campus, where all the mandatory training for the role is hosted, and where all the technical and mandatory training for the role is hosted.

Training Plan: a training plan comprising qualification or refresher training for the job or for occupational health and safety;

Education Incentive Program: financial support program for external training at universities, technical or language schools, with co-participation in the payment of tuition fees for continuing education courses. Financial support for external training at universities, technical or language schools, with co-participation in the payment of tuition fees and registrations for continuing education courses.

PProgram to request short-term educational events such as courses, seminars, workshops, conferences, lectures, forums, congresses, identified for the individual development of employees.

company's substations, under the guidance of experienced professionals, with the aim of providing the young people with a complete education.

ISA CAMPUS

The year 2024 was also dedicated to structuring the ISA Campus and launching the ISA Virtual Campus training platform, combining virtual education strategies (using the most advanced technologies available on the market) with face-to-face and hybrid courses. In addition to receiving a greater volume of content, the ISA Campus now more clearly reflects our strategic objectives. Through three pillars: operational excellence, transformations and business, we offer technical and behavioral learning paths (soft skills), encouraging employee self-development.

To curate these materials, we rely on the help of the content-generating areas, giving voice to the empirical knowledge of the teams, while at the same time looking for technical content produced externally, as well as topics that reflect market trends.

In addition, the ISA Campus offers all eligible employees a monthly subsidy for external courses, including technical, undergraduate, graduate/MBA and language courses. ●

In 2024

BRL 2.55 million
in training and capacity building
(+44.88%)

Totaling
86,284 hours
of training
(+19.27%)

equivalent to
52.74 hours
per employee
(+17.09%)

GRI 404-1

Qualification programs

External Training Proposal (ETP): a tool for investing in the education and qualification of eligible employees, covering seminars, events, short courses, workshops, congresses and more. Program to request short-term educational events such as courses, seminars, workshops, conferences, lectures, forums, congresses, identified for the individual development of employees.

Apprentice and Intern Program: aimed at developing the skills and abilities of these people, in order to promote and boost their careers.

Trainee Program: ensures that young professionals get to know the company's business and organizational culture, so that they are prepared to take on critical positions in the company. The program consists of *job rotation*, mentoring, a customized training course and project development.

Talent Review Program: develops and strengthens the skills of potential successors for leadership positions and prepares them for the next career challenges. These professionals are evaluated using an assessment *methodology* and receive a customized individual development plan with actions aimed at strategic projects, development academies and recommendations for *job rotation*.

Leadership Development: with the aim of promoting culture, organizational capabilities and the leadership brand for current and future challenges, with leadership meetings.

Performance cycle

GRI 404-3

Every year, we carry out an individual performance evaluation process to verify the achievement of goals and individual competencies, as well as to identify opportunities for improvement for each employee and establish individual development plans.

The Performance Cycle covers employees at all job levels, except those hired after October 1st or who have been off work for more than six months, among other exceptions that make certain groups temporarily ineligible for the process. It comprises four moments – **Inspire**, **Connect**, **Track**, **I Am Responsible** – for evaluating the achievement of agreed goals and behavioral competencies. In 2024, 92.73% of our employees underwent the assessment cycle and the data was consolidated by the Calibration Committee.

The results of performance management reinforce our commitment to a result-oriented and meritocratic culture, since we use this management tool as an input for participation in programs such as: education incentives, promotions, meritocracy and development programs. ●

Percentage of employees covered by the annual performance assessment

	2024	2023	2022
By gender			
Men	**94.87%**	86.70%	94.80%
Women	**82.88%**	69.30%	89.40%
By job level			
Executive Board	**100.00%**	100.00%	100.00%
Management	**94.44%**	87.10%	100.00%
Coordination	**91.21%**	77.80%	98.70%
Specialists	**90.20%**	68.20%	94.30%
Administrative	**87.33%**	79.20%	88.80%
Operational	**94.26%**	85.60%	94.80%
Overall percentage of employees evaluated			
Consolidated	**92.73%**	83.70%	94.00%

Remuneration ratio

GRI 2-21

Annual remuneration and increase ratio	2024	2023	2022
Ratio of the highest paid individual's pay to the average of all other employees	20.12	20.16	20.12
Ratio of the annual pay rise of the highest paid individual to the average of all other employees	19.42	47.67	19.42

Tarcisio Misael de Lima, SP Regional Manager and **Barbara Mesquita Silva**, substation and installation technician at the SP Regional Office

Promoting health and well-being

GRI 403-6, 403-10, 403-3

The 360° Life Program is our internal health program that seeks to support employees in adopting healthier habits, as well as encouraging quality of life as one of the aspects of professional development. The initiative aims to contribute to the maintenance of integral health through initiatives that take into account the mental, physical, financial, social and professional aspects and our commitment to safety.

In this program, we apply a holistic view of the human being, bringing together dimensions established by the World Health Organization (WHO). The themes worked on in each pillar are adapted to the contexts and needs of the company or the moment in which we live, in order to contribute to employee well-being and a healthy working environment.

In 2024, we improved some aspects of the program, such as implementing a more comprehensive health plan for all employees. We also include aspects of physical and mental health care, such as psychotherapy and nutritional support, in addition to identifying the main chronic diseases, such as diabetes and heart disease, in order to develop preventive work. In the period, we highlight the engagement in the Wellhub app, where people can do physical activities online for free, and the musculoskeletal program that offers virtual monitoring by physiotherapists. No occupational illnesses were recorded in the period. ●

Benefits of the 360° Life Program

PHYSICAL HEALTH	**Dr. 360 | Telemedicine 360 Movement Program | Musculoskeletal Discomforts Life Program | Gestate Wellhub | Life to Life Program | Chronic**	Employee assistance programs with free telemedicine, telepsychology, nutritional and sports coaching, a program to monitor pregnant women, a 24-hour clinical center and a second medical opinion.
FINANCIAL HEALTH	**Private Pension**	Defined contribution pension plan, in which the company makes a contribution equivalent to that of the employee, in contributions between 4% and 9% of remuneration.
	Financial Consulting	Free individual support to resolve financial demands, in addition to the financial education trails, lectures and thematic workshops offered.
MENTAL HEALTH	**Psychosocial care with an Occupational Psychologist**	Monitoring the psychosocial conditions of employees and taking care of any emotional needs.
PROFESSIONAL HEALTH	**Educational Partnerships** **ISA Campus**	E-learning course and training platform for continuous development.
SOCIAL HEALTH	**Participation in corporate volunteering activities**	

Diversity and Inclusion

GRI 405-1, 406-1

People are at the heart of our strategy, which is why we take care to qualify our employees and foster a diverse and safe environment at the same time as we invest in business growth and operational excellence. We seek to guarantee fair access to professional growth opportunities at ISA ENERGIA BRASIL.

The promotion of diversity in our company is carried out through the Outros Olhares Program, a participatory and collaborative management platform. The Program's governance is conducted by the Strategic Diversity Committee, made up of executives and directors, and by the four Affinity Groups established - Gender, Race and Ethnicity, People with Disabilities (PwDs), and LGBTI+.

Engaging leaders on the subject is essential for promoting continuous improvement in human capital management. This is why we carried out a series of activities involving managers, such as talks and round tables.

Yasmim Sampaio Lima, Tempo Real System Operator, at Bom Jardim facilities

In order to delve deeper into the issues we need to strengthen and develop in our company in relation to the plurality of employee profiles, we hired an external consultancy to help with a diagnosis of the level of maturity of our diversity and inclusion program.

In the Diversity and Inclusion Survey 2024 we identified that, despite important advances, we still have challenges in terms of increasing the representation of minority groups. In addition, we believe that the issue needs to be disseminated more widely in order to generate the necessary engagement throughout the company.

Our entry programs, such as trainee, internship and apprentice, are a way to increase diversity in the organization and, in the future, to have leaders for whom we offer affirmative vacancies. We understand that diversity is the driving force behind innovation, as it brings different perspectives that boost creativity and strengthen the organizational culture.

In recognition of our commitment to diversity and inclusion practices, we joined the IDIVERSA B3 index portfolio, the first in Latin America to focus on diversity and to give visibility to the issue as an essential investment criterion. We have not recorded any complaints, lawsuits or investigations involving the issue of diversity in the organization. ●

Pillars of the **Outros Olhares** Program

Race and ethnicity

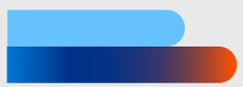
Attraction and retention, talent development and developing partnerships for social impact projects.

Ambition

Develop an anti-racism education program and publicize affirmative action for black and brown people.

Representation of black, brown, indigenous and Asian people in the workforce

2024	30.1%
Ambition 2030	40.0%



Representation of black, brown, indigenous and Asian people in the leadership

2024	14.7%
Ambition 2030	20,0%

People with disabilities (PwDs)

Physical and digital accessibility, attraction and retention, and developing partnerships for social impact projects.

Ambition

Ensuring physical and digital accessibility for people with disabilities.

Representation of PwDs in the workforce

2024	3.8%
Ambition 2030	5,0%

Representation of PwDs in the leadership

2024	2.9%
Ambition 2030	5,0%

LGBTI+

Attraction and retention, engagement of allied people and review of policies and processes.

Ambition

Develop a Social Welfare and Psychological Safety Program

Gender equality

Talent attraction and retention, development and succession.

Ambition

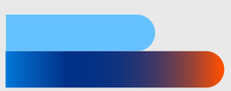
Increasing the presence of women at all hierarchical levels in the company, equalizing conditions for professional growth and remuneration.

Representation of women in the workforce

2024	17.8%
Ambition 2030	30,0%

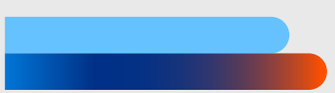
Representation of women in the leadership

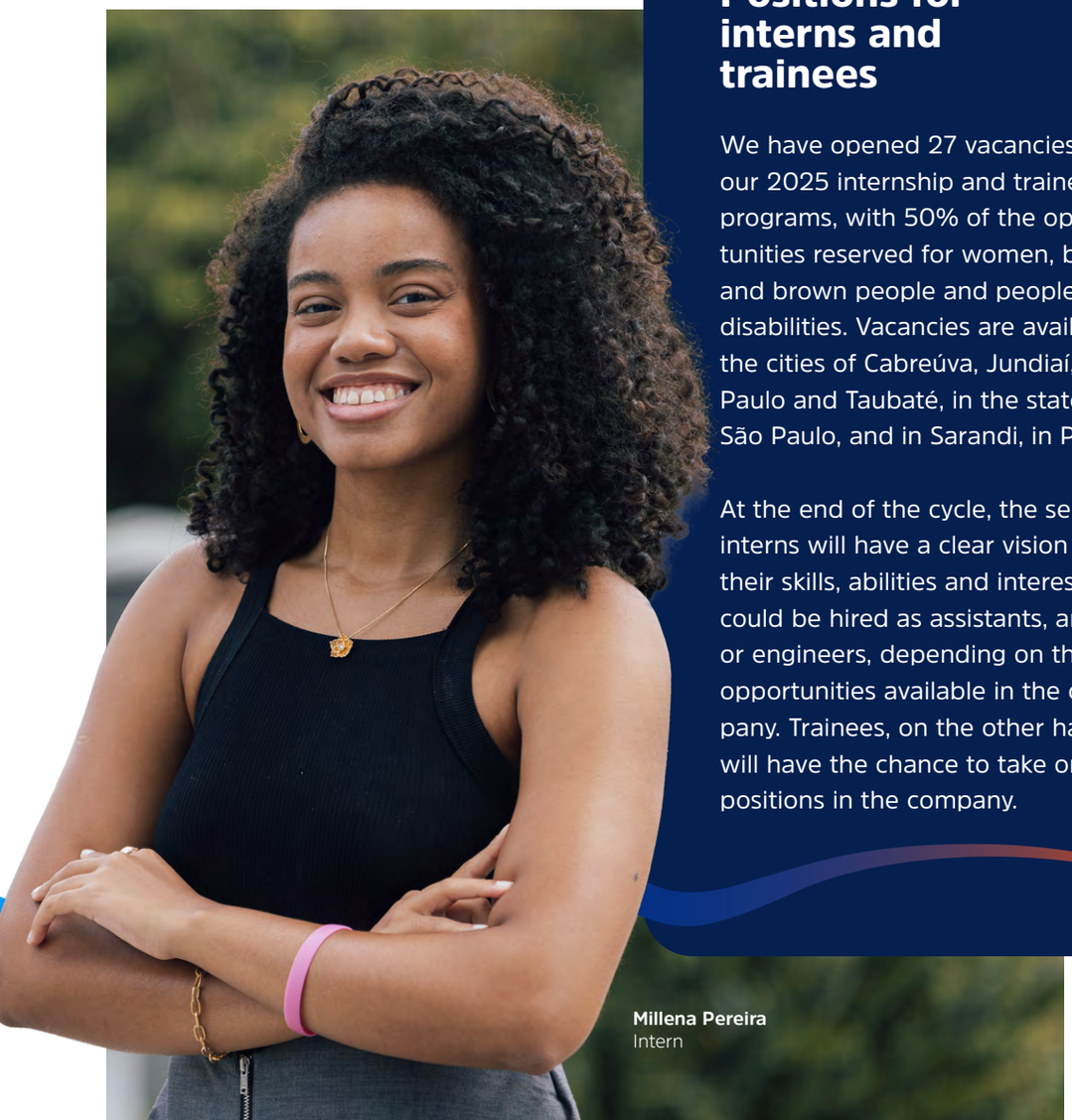
2024	24.3%
Ambition 2030	30,0%



Representation of women in all entry-level programs (Trainee, Internship and Apprentice Programs)

2024	46.0%
Ambition 2030	50,0%





Millena Pereira
Intern

Positions for interns and trainees

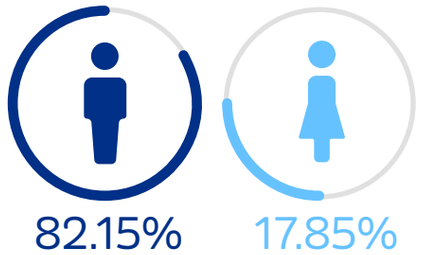
We have opened 27 vacancies for our 2025 internship and trainee programs, with 50% of the opportunities reserved for women, black and brown people and people with disabilities. Vacancies are available in the cities of Cabreúva, Jundiaí, São Paulo and Taubaté, in the state of São Paulo, and in Sarandi, in Paraná.

At the end of the cycle, the selected interns will have a clear vision of their skills, abilities and interests, and could be hired as assistants, analysts or engineers, depending on the opportunities available in the company. Trainees, on the other hand, will have the chance to take on key positions in the company.

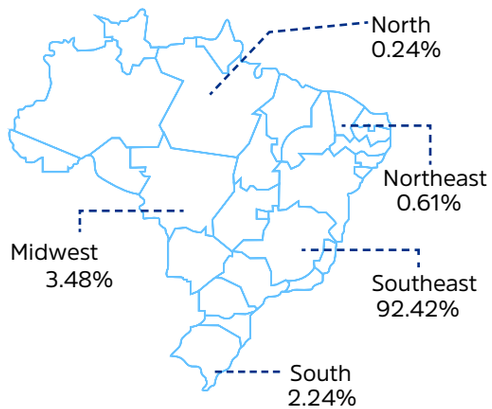
Total number of employees	2024	2023	2022
Men	1,344	1,329	1,233
Women	292	277	216

Distribution of employees by job level	
Executive Board	0.55%
Management	2.20%
Coordination	5.56%
Specialists	3.12%
Administrative	18.34%
Operational	70.23%

Distribution of employees by gender



Distribution of employees by region



Distribution of employees by level of education

Elementary School	1.22%
High School	42.11%
Technical Education	0.00%*
Higher Education	38.51%
Graduate School	18.15%

Diversity by generation

Generation Z	13.69%
Millennials	53.97%
Generation X	29.77%
Baby Boomers	2.57%
Silent Generation	0.00%

Ethnic and racial diversity

White	68.95%
Black	28.24%
Indigenous	0.18%
Asian	1.71%
Not informed	0.92%

Distribution of employees by age group

Under 30 years	13.69%
30 to 50 years	72.80%
Over 50 years	13.51%

Note: The graphs do not take into account apprentices, interns and board members. There are no employees with technical education only. Employees are included in the High School or Higher Education categories

isa ENERGIA

Sustainability Report 2024

MAIN MENU

9. Communities

GRI 3-3

We are committed to sustainability and positive social impact, integrating environmental management, community relations and strategic programs to minimize impacts, strengthen communities and boost local development.

Ynae Oliveira
Organization and Remuneration Analyst

All the menus in this report are navigable

Community development

GRI 413-1, 413-2

Care for the environment and society are integrated into our operations through our internal policies and codes, in which we demonstrate our commitment to quality and excellence in environmental management in all our operations and throughout the life cycle of our energy transmission assets. We adopt a respectful attitude towards constructive dialogue, especially with the communities surrounding our operations, with the aim of contributing to local development and mitigating the impact of our activities.

The main impacts on neighboring communities can occur during both implementation and operation, and are related to restrictions on the use and occupation of land in the areas of influence of transmission lines and noise and visual pollution. Since safety is a primary factor, we guarantee the integrity of the surrounding population by defining restrictions and permissions for land use in these locations, information that is disseminated via Social Communication Campaigns, Environmental Education in schools, surrounding communities and involving construction workers, as well as a neighborhood impact assessment.

The restrictions are permanent or as long as the infrastructure exists. However, environmental and socio-economic issues are always taken into account in order to minimize changes to the sites where the projects will be installed.

In order to create positive social impacts, we have adopted a proactive management model to boost the development of communities located in the areas of influence of our assets. Our social work is carried out through the **Conexão Desenvolvimento**, corporate program, which promotes an integrated vision of relationship initiatives with local communities. Through it, we generate value for society and for the company, following our 2030 Strategy.

Conexão Desenvolvimento's guiding pillars are Education and Training, Entrepreneurship and Productivity, Infrastructure and Access to Public Services and the Environment. It encompasses both the programs that meet the mandatory requirements set out in environmental licenses and our voluntary initiatives, for which we use our own resources and those from tax incentive laws.

Throughout 2024, we supported 50 projects developed by social organizations that benefited 19,162 people. We invested BRL 3 million in incentivized projects (the Culture Incentive Law, the Sports Incentive Law, the Children and Adolescents Support Fund and the Elderly Fund) and BRL 495,000 in initiatives subsidized by our own resources.

With the aim of evolving the management of our ISP and making it increasingly strategic, we have implemented social indicators, impact measurement methodologies, in a pilot phase, and criteria for selecting incentivized projects. We applied SROI (*Social Return on Investment*), a measurement tool that uses a comparative analysis between the resources invested and the value generated by the initiative in the social context portrayed. In the project selection process, we use the IIPS (Social Program Impact Index), with the aim of ensuring that we choose projects that are aligned with the company's social strategy and that generate an impact on the community, prioritizing the states in which we operate or build new projects.

In the project selection process, we apply criteria based on the company's ISP guidelines, with the aim of guaranteeing choices that are aligned with the social strategy, and we have started measuring the impact of some projects using the SROI methodology (*Social Return on Investment*), a tool that uses a comparative analysis between the resources invested and the value generated by the initiative in the social context portrayed.

HUMAN RIGHTS CONFERENCE

In September, the leaders of ISA ENERGIA BRASIL joined the UN Global Compact to raise awareness of human rights, addressing due diligence in the supply chain and the role of companies in promoting diversity, equity and social inclusion. In addition, the Global Compact course on Human Rights was made available to all employees on the ISA CAMPUS knowledge platform.

HUMANITARIAN ACTION

In the first semester of 2024, the state of Rio Grande do Sul suffered from heavy atypical rains that caused rivers to overflow, important infrastructure to collapse and flooding that left hundreds of families homeless. Among the municipalities affected were those located in the areas of influence of our Minuano Project.

As a way of contributing to the recovery of these municipalities and the population of Rio Grande do Sul, we encouraged an internal fundraising campaign in which every real donated by our employees

Incentivized projects in 2024*

- **Jaguar Parade (will be held at COP30 in Belém)** • Proponent: Artery
- **Learning about the SDGs in schools** • Proponent NTICS
- **Quebrada Tech: Professional training in technology on the outskirts of BH** • Proponent Instituto da Oportunidade Social (IOS)
- **Young people and teachers committed to continuing their studies** • Proponent Instituto da Oportunidade Social (IOS)
- **Culture Connection Center** • Proponent Instituto São Paulo de Arte e Cultura (ISPAC)
- **Discover the Orchestra** • Proponent OSESP Foundation
- **Instituto Serginho 10**
- **Sports Center Network** • Proponent Instituto Esporte e Educação (IEE)
- **Citizenship in Action** • Proponent Associação Amigos da Justiça, Cidadania, Educação e Arte

*It takes into account the financial year in which the financial contributions were made via the Culture, Sports, Children's and Adolescents' Fund and the Elderly Fund Incentive Law, and not necessarily the date on which they were made.

was matched by BRL 2 donated by the company. A total of BRL 70,000 was raised in donations from employees, with the company contributing BRL 140,000. The Caxias Foundation received BRL 210,000 in donations, which were used to help the victims of the floods that occurred between April and May. ●

Education and diversity

Through the Conexão Desenvolvimento program, we contribute to the financing of USP Diversa, which grants financial aid to students from public schools who are socioeconomically vulnerable. USP has adopted the policy of reserving places for public school students and ethnic-racial criteria since 2018. USP Diversa was created as a way of engaging society in supporting these students, through mentoring, belonging actions, entry into the job market and career planning - actions promoted by partner companies.

In this partnership, we initially helped 16 students (50% women) in their first or second year of engineering courses at the Polytechnic School (Poli) and Escola de Engenharia de São Carlos (EESC) during their entire undergraduate studies. The initiative provides a series of development actions accompanied by our company's employees and executives and reinforces our commitment to inclusive, diverse, equitable and quality education

2024 in numbers

9 projects sponsored by incentive laws

19,162 people benefited

5 states positively impacted

Breakdown of voluntary social investments in 2024 GRI 413-1

COURSES	PILLAR	AMOUNTS INVESTED (BRL)	SUPPORTED PROJECTS
Own	**Education**	497.97	Impact SDG
	Emergency actions	190,000.00	SOS Rio Grande do Sul, Recover Pantanal
	Health and well-being	128,000.00	Cão Sem Dono NGO
	Volunteer program	176,324.00	19 actions or campaigns
	Total	494,821.97	
Incentivized	**Education**	1,543,000.00	Learning about the SDGs in Schools, Discover the Orchestra (OSESP Foundation), Instituto São Paulo de Arte e Cultura, Quebrada Tech: Vocational training in technology on the outskirts of Belo Horizonte, Young people and teachers engaged in continuing their studies.
	Coexistence with infrastructure	383,000.00	Citizenship in Action (Associação Amigos da Justiça, Cidadania, Educação e Arte)
	Culture and sport	1,137,000.00	Instituto Serginho 10, Jaguar Parade Belém 2025, Rede de Núcleos Esportivos).
	Total	3,063,000.00	
Consolidated total		**3,557,821.97**	

Social Communication Programs GRI 413-2, EU25, EU22

Among the programs developed with the community, the Social Communication Program (PCS) stands out for promoting the creation and maintenance of transparent channels for dialogue. These channels strengthen the relationship with the various social actors involved, ensure the proper circulation of information and favor the collective construction of educational processes.

Among the main topics covered by the program in 2024 are the responsible use of the safety strip of transmission lines, actions to prevent wildfires and guidance on how to act in the event of fires. During the implementation of the projects, the PCS also informs the neighboring communities about the works, the project, its stages and the direct and indirect impacts. In 2024, the PCS visited 15,050 sites in 349 municipalities in 73 projects (ISA ENERGIA BRASIL and Subsidiaries).

It should be added that ombudsman channels are available during the implementation of the projects, allowing the population to make inquiries, clarify doubts, register complaints and make suggestions. During the operation phase, these channels remain active through the Contact Us and 0800 of the Social Communication Program.

All substations are properly fenced and have fences around the energized areas, as well as surveillance and access control systems. In 2024, we did not record any accidents involving the population and our assets.

With regard to land management, we seek fair compensation for the owners of the land through which our assets pass, based on technical reports in accordance with ABNT Standard 14.653 and the definition of compensation amounts in an impartial and reputable manner. The process also covers regularization of the areas that make up the right-of-way, contributing to the legal compliance of these business partners. In 2024, a total of 1,607 properties were indemnified (703 in the Northeast and 904 in the Southeast) over the course of the year.

Main interactions in 2024

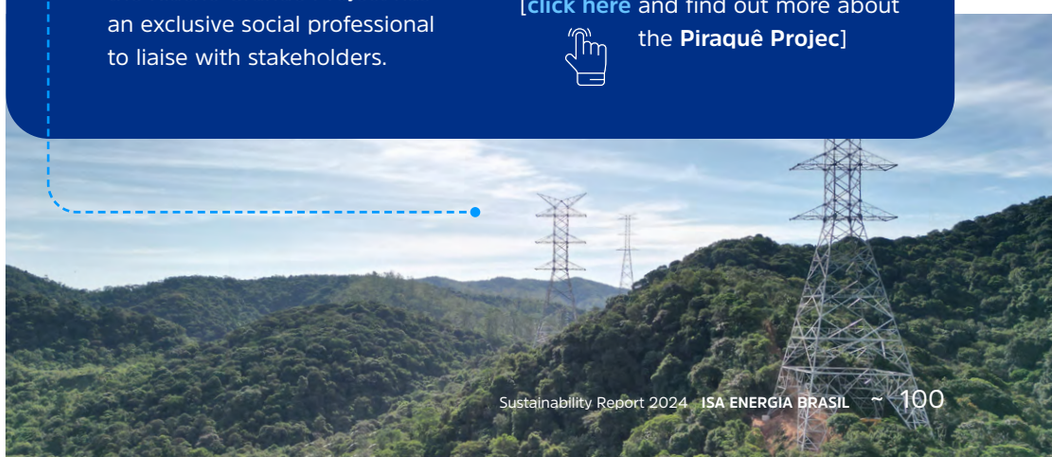
Riacho Grande Project

In the section where we are laying underground transmission lines, we have developed the “Boosting Urban Agriculture - Farmer Consulting and Training” project, which offers technical assistance, promotes income generation and improves the quality of agricultural production. The project began at the end of 2024, with diagnostics being carried out in the areas where the actions would take place. By2025, theoretical training activities and practical experiences will be implemented in other locations. In order to meet social and communication demands, the Riacho Grande Project has an exclusive social professional to liaise with stakeholders.

Piraquê Rural Project

It began in 2024, with the aim of strengthening family farming through access to agro-ecological techniques and expanding the product marketing network. Divided into two stages, the project is in its first phase, which covers the Environmental Education Program (PEA). This phase includes training campaigns in agroecology, sustainable management, agricultural production and workshops on sales and marketing of rural products. The second stage will focus on strengthening the projects identified in the PEA, highlighting the positive impacts and expanding the benefits for the communities.

[**click here** and find out more about the **Piraquê Projec**]



Volunteering

In line with our strategy of generating positive social impact, the corporate volunteering program seeks to cooperate with social welfare, working towards a more equitable and supportive world. The actions, carried out with the company's own resources, are guided by the following pillars: Caring for the Planet, Generating Knowledge and Sharing Experiences is part of the Conexão Desenvolvimento corporate program.

In 2024, we structured a standard to establish rights, duties and responsibilities in the governance and execution of the Corporate Volunteer Program. The standard formalizes the actions promoted, decentralizes knowledge about processes and procedures, promotes the consolidation and structuring of the program and supports the company in the face of possible labor issues. It also provides for a collective personal accident insurance policy for employees and third parties involved in volunteer work, reinforcing our safety culture.

We launched the Corporate Volunteer Program Page, available on the company's intranet, with the aim of providing our employees with transparency, participation and visibility of the actions carried out.

Throughout the year, we encourage volunteering activities, such as donating blood, revitalizing spaces, visiting schools and long-term care institutions for the elderly.

RENOVATION OF CASA SÃO VICENTE DE PAULO

Our volunteers got together to renovate the façade of the Casa São Vicente de Paulo Jardim dos Velhinhos do ABC, located in São Bernardo dos Campos, São Paulo, an institution whose mission for over 60 years has been to care for vulnerable elderly people with dignity, efficiency and a lot of affection. As well as renovating the façade, the participants had the opportunity to socialize with the people the institution takes in. For more information about the institution, go to: www.casasaovicentedepauloabc.com.br

WARM CLOTHING CAMPAIGN

Between April and June, employees donated clothes in good condition and new blankets to help people in situations of social vulnerability, totaling 2,855 items donated. Of this total, 360 blankets were sent to the NGO ABCP do Povo, an institution that shelters and reintegrates homeless people, and 60 to Recanto Vida Nova, a support organization for drug addicts located in the area of influence of the Riacho Grande Project. Other organizations throughout the state of São Paulo received the other donations. ●

324 volunteers

642 hours of work donated by the Company

158 hours of work donated by employees

37 organizations benefited

4,075 items donated

ENERGIA

Sustainability Report 2024

MAIN MENU

Carlos Augusto Pascon
Substation Coordinator at São Paulo Regional Office

10. Finance

ISA Energia Brasil's 2024 financial statements reflect the company's strategic management, with a focus on operational efficiency, sustainable growth and generating value for stakeholders

All the menus in this report are navigable

Financial performance

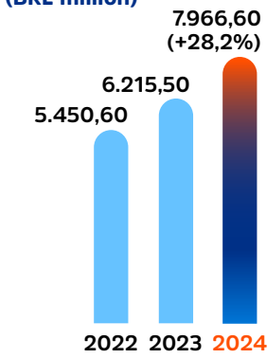
GRI 201-1

ISA ENERGIA BRASIL's net profit in 2024 was BRL 3,498.4 million, representing growth of 23.1% over the previous year, according to IFRS (*International Financial Reporting Standards*). Net operating revenue and earnings before income tax and social contribution (EBITDA) also increased, by 28.2% and 30.3% respectively.

The growth in revenue is the result of investments in reinforcements and improvements (BRL 1.4 billion) in 86 energized projects, resulting in an increase of more than BRL70 million in RAP, as well as 243 pieces of equipment expanded and 1,794 renovated in the period. The anticipation of the Minuano project, which went into partial commercial operation in November and full commercial operation in December 2024, also contributed to the increase in revenue.

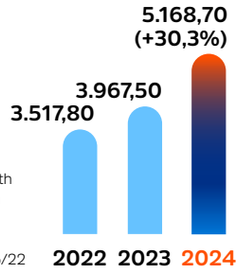
The costs of infrastructure implementation, operation and maintenance services and services rendered increased by 68.7% due to higher personnel costs, as a result of the collective bargaining agreement and one-off expenses with changes to the employees' health plan; increased costs with outsourced services carried out on improvement projects and an increase in costs due to the IPTU [land tax] readjustment, with a greater impact on the São Paulo Regional Office.

Net revenue
(BRL million)



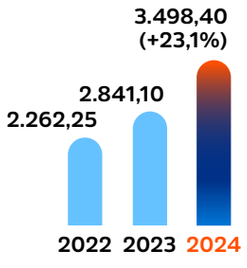
Note: Consolidated.

EBITDA
(BRL million)[1]



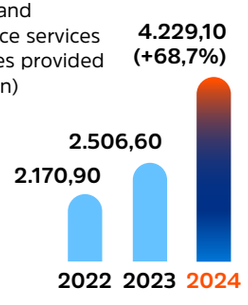
[1] IFRS EBITDA calculation in accordance with CVM [Brazilian Securities Commission Resolution 156/22

Net profit
(BRL million)



Note: Controller.

Costs of infrastructure implementation, operation and maintenance services and services provided (BRL million)

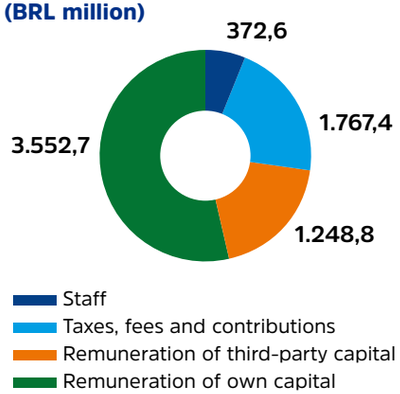


The SAV and all the financial information requested in the manual have been audited by independent auditors (Deloitte), and the full report on the Financial Statements can be accessed at the **Results Center** on the Investor Relations website.

ADDED VALUE STATEMENT (DVA)

The added value distributed totaled BRL6,941.5 million in the current year, 28% higher than in 2023, driven by the growth in revenues in the period. In the distribution of added value, it is worth highlighting the increase in the share of return on own and third-party capital (mainly retained earnings). ●

Distribution of added value in 2024
(BRL million)



Sustainability Report 2024

11. About this Report

ISA ENERGIA BRASIL's 2024 Sustainability Report highlights the results and initiatives of the last year, following the best practices of transparency and governance

Henrique Guilherme Nogueira Mota
Substation coordinator,
Taubaté regional office

All the menus in this report are navigable

Methodology and Compliance

GRI 2-14, 2-2, 2-3, 2-4, 2-5

Based on our guidelines of transparency and commitment, and considering the best market practices, we present our Sustainability Report (base year 2024), an annual publication that brings our strategic vision and main operational and financial results, as well as the outstanding initiatives focused on the environment, social and corporate governance in the period between January 1 and December 31, 2024.

This document was prepared in accordance with the GRI Standards, also observing the guidelines of the Integrated Report structure and the requirements of the Electricity Sector Accounting Manual. It also fulfills the role of the Annual Social and Environmental Responsibility Report within the scope regulated by the National Electric Energy Agency (ANEEL).

The GRI contents reported have been prioritized according to the principles and themes identified in our Materiality Matrix and cover ISA ENERGIA BRASIL and all 100% controlled companies in operation and, where applicable, under construction, following the corporate organization chart presented in the Corporate Governance chapter.

The data presented was compiled and consolidated by the administrative and operational areas, with the support of a management system dedicated to monitoring sustainability indicators. The content of the Annual Sustainability Report 2024 was approved by the Executive Board, the Supervisory Board and the Board of Directors.

The Report follows Technical Guideline 9, issued by the Accounting Pronouncements Committee (CPC), and was subject to external independent verification by PwC. The economic and financial data are presented on a consolidated basis (100% controlled companies), in line with our Financial Statements, presented as supplementary information for IFRS purposes, which have already been audited by independent auditors and are available on the Results Center of the Investor Relations website. There was no reformulation of information in the period.

Questions, comments and suggestions about this report can be sent by email to: sustentabilidade@brasil.isaenergia.com

Materiality matrix

GRI 3-1, 3-2

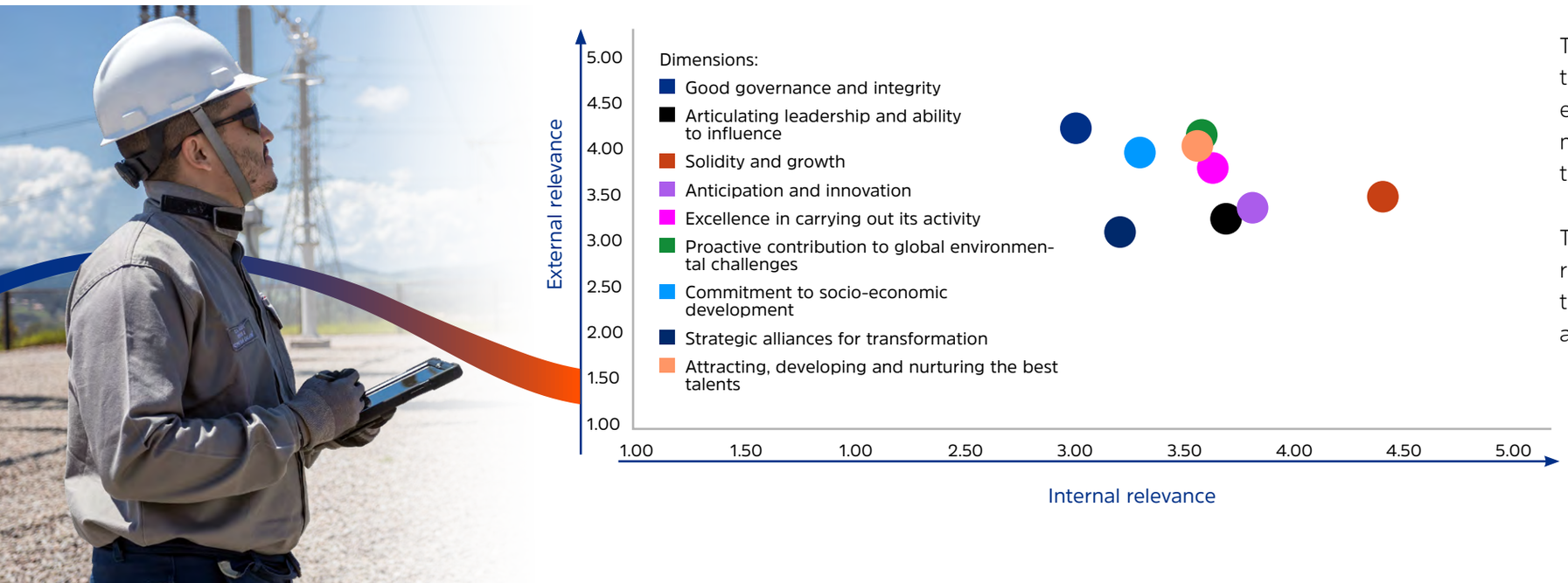
ISA ENERGIA BRASIL's material topics are defined by the integrated reputation and sustainability model of ISA and its companies, which covers 26 elements, organized into 9 areas. These elements are subjected every two years to a process of analysis and prioritization based on direct consultation with stakeholders, the requirements established by investors, reporting standards and industry benchmarks.

The last review was carried out in 2024, with the consultancy of KPMG, in which 50 in-depth interviews were conducted, an online consultation (1,049 responses) and a debate session with employees, totaling 1,100 consultations - an even more comprehensive survey than the previous one, which had totaled 719 consultations. The in-depth interviews with external audiences were divided into: academia and startups (7), shareholders (5), financial analysts (5) associations (6), clients (5), public authorities (5), suppliers (6), NGOs and communities (6) and the press (5).

The areas of the model make up the nine material topics of ISA ENERGIA BRASIL. In each case, the elements have different levels of relevance, according to the analyses carried out in 2024.

The result of the last review allowed us to know the expectations and perceptions of the audiences most relevant to the company, with the modification of some elements, but maintaining the material topics in relation to 2022.

The areas of the model make up the nine material topics of ISA ENERGIA BRASIL. In each case, the elements have different levels of relevance, according to the analyses carried out in 2024.



Materiality of ISA ENERGIA BRASIL

Material topic	Elements	Revelance	SDG
Good governance and integrity Promoting an upright and ethical business environment is fundamental to avoiding misconduct and non-compliance with legislation and regulations. At the same time, the continuous improvement of governance practices avoids negative impacts on shareholders, especially minority shareholders, and strengthens the company's resilience and reputation. Promoting diversity in governance bodies, in turn, is a lever for inclusive decision-making and sustainable business direction.	Independence from government and/or third parties	●●○	16
	Ethical, upright and transparent behavior	●●○	16
	Diverse governance structure and composition that responds to the challenges of the strategy	●●●	9 16
Transformative leadership and the ability to influence The ability to act as an articulator and leader of movements relevant to the sector in which ISA ENERGIA BRASIL operates contributes to the institutional reputation and the promotion of the sustainable development agenda. The company's commitment to leading by example generates respect and admiration among its stakeholders and enables it to play a leading role in the sector.	Influential and inspiring company with the ability to anticipate, adapt and positively transform the environment	●○○	7 9
	Inspiring, adaptive, referring and transforming leaders	●○○	7 9 13
Solidity and growth Assertiveness in growth strategy and investment allocation is fundamental to increasing the supply of energy transmission infrastructure with efficiency and quality, contributing to the development of society and the country. Proper management of financial planning and the ability to deliver the expected results benefit shareholders, employees, suppliers, customers and other business partners through the generation of wealth and development.	Ability to achieve financial and business objectives with a long-term vision, seizing opportunities and ensuring corporate longevity	●●●	7 9 13
	Appropriate growth strategy aligned with the challenges of the environment and the future	●●●	7 9
	Flexible risk appetite and versatility to drive new business opportunities	●●●	7 9
	Optimization of resources and capacities between companies in the group to increase the value generated	●●○	7 9

Material topic	Elements	Revelance	SDG
Anticipation and innovation Investment in research, development and innovation (RDI) is driving strategies to meet the sector's challenges, such as the energy transition, improving operational efficiency and enabling operations with a lower environmental impact. Through these resources, ISA ENERGIA BRASIL supports the generation of knowledge in universities and research centers, the development of applied solutions and the innovation ecosystem as a whole. New technologies also contribute to agility and the creation of solutions that generate sustainable value for stakeholders and the company.	Culture of innovation with flexibility and agility	●●○	7 9
	Anticipating and preparing for challenges and trends	●●●	7 9 17
Excellence in carrying out its activity Adopting standards of excellence in operations favors the availability of energy transmission assets, benefiting society as a whole and the Brazilian electricity system. In turn, maintaining a secure digital environment minimizes exposure to cyber risks that could compromise the integrity of the company's data and systems and operational control over assets.	Delivering on the promise of value with rigor and excellence	●●●	7 9 13
	Reference in its standards and practices	●●○	7 9 13
	Infrastructure security, information security and cybersecurity	●●○	7 9
Proactive contribution to global environmental challenges In terms of protecting ecosystems and biodiversity, ISA ENERGIA BRASIL adopts the best practices to minimize plant suppression and promotes awareness and conservation through the Conexão Jaguar corporate program. In operations, water and energy consumption and waste generation are continuously monitored and managed through corporate targets to minimize any negative impacts, prioritizing eco-efficient technologies and the disposal of waste for noble purposes. Managing the impacts, risks and opportunities associated with climate change is at the heart of the corporate strategy, positioning the company as a leading player in this area in the energy transmission sector. Since 2019, operations have been carbon neutral (Scope 1 and 2 offsetting). In addition, ongoing efforts to reduce emissions (especially SF_6) and improve risk and opportunity management contribute to the mitigation and adaptation strategy.	Leadership in initiatives to contribute to the protection of ecosystems and biodiversity	●○○	13 15 17
	Management of environmental and climate impacts associated with activities	●●○	7 9 13 15 17
	Driving solutions to facilitate the energy transition, mitigate and adapt to climate change	●●●	7 9 13 15 17

Material topic	Elements	Revelance	SDG
Commitment to socio-economic development We have ongoing programs for mapping social impacts, local engagement and project development in the communities where our assets are located. Respect for human rights is guaranteed in interactions with communities, avoiding situations of conflict or disrespect for neighboring populations. The commitment to developing a legacy for the regions of influence is materialized through social investments in projects aligned with the demands and vocations of each location.	Contribution to the transformation and sustainable development of territories	●○○	4 7 9 13 15 16
	Proximity and dialog with stakeholders and listening to their expectations	●●○	7 9 13 15 16 17
	Respect and promotion of human rights	●●●	15 16
Strategic alliances for transformation The management of our supply chain emphasizes the establishment of long-term relationships, the continuous improvement of our partners and the guarantee of high levels of performance by the companies we contract. Through complementary strategies for evaluating and monitoring suppliers, the company promotes the development of these partner companies and mitigates risks of violations of fundamental labor rights, legislation and the rights of local communities. Partnerships also drive positive impacts on biodiversity preservation and community development, through the Conexão Jaguar and Conexão Desenvolvimento programs.	Long-term partnerships that achieve common goals, improve the capacities of the parties involved and generate positive impacts	●○○	7 9 17
	Third-party risk management	●○○	7 9 13
Attracting, developing and nurturing the best talents The ability to attract and retain talent is fundamental to business continuity and the success of corporate strategy. We invest in the best people management practices, promoting the qualification, recognition and adequate remuneration of employees, in a competitive manner and in line with the market. Occupational health and safety practices mitigate risks to the physical integrity of employees and third parties, preserving life and ensuring a safe environment for everyone. Promoting diversity and inclusion contributes to respect and the plurality of ideas, reflecting the diversity of Brazilian society and ensuring the inclusion of minority groups in the workplace.	Attractive employer committed to the well-being of its employees	●○○	7 9
	Ability to develop highly qualified professionals who learn and project themselves committed to the organization in the long term	●○○	7 9
	Occupational health and safety for direct and indirect employees	●●○	7
	Managing diversity, equity and inclusion	●●●	7 9

ENERGIA

Sustainability Report 2024

MAIN MENU

12. Exhibits

The exhibits to the 2024 Sustainability Report present complementary information, methodological bases and supporting documents that reinforce the transparency and compliance of ISA Energia Brasil

All the menus in this report are navigable

Supplement to GRI content

GRI 2-7 Employees

Employees by gender, contract type and region[1]

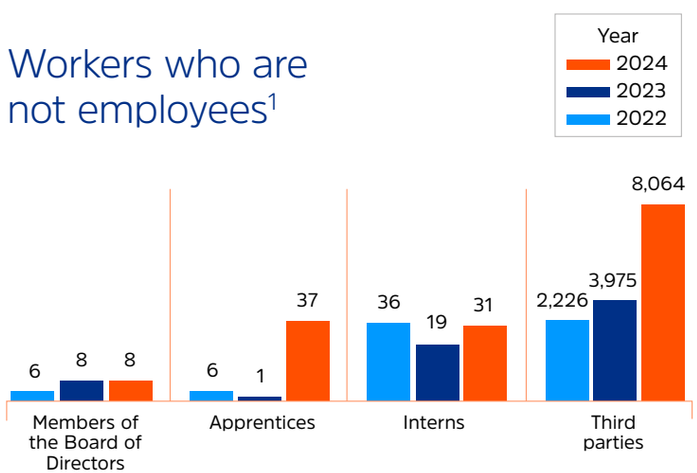
	2024			2023			2022		
Indefinite term (permanent)	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**
North	4	-	4	5	-	5	5	-	5
Northeast	10	-	10	11	-	11	11	-	11
Midwest	55	2	57	56	2	58	44	1	45
Southeast	1,220	283	1,503	1,209	274	1,483	1,128	212	1,340
South	51	2	53	48	1	49	43	1	44
Subtotal indefinite term	**1,340**	**287**	**1,627**	**1,329**	**277**	**1,606**	**1,231**	**214**	**1,445**
Fixed term (temporary)	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**	**Men**	**Women**	**Total**
Southeast	4	5	9	-	-		2	2	4
"Total consolidated (undetermined and determined)"	**1,344**	**292**	**1,636**	**1,329**	**277**	**1,606**	**1,233**	**216**	**1,449**

[1] All employees work full-time. Consolidated according to payroll on the base date of December 31 of each year; does not include interns, apprentices and board members.

GRI 2-8

ISA ENERGIA BRASIL prioritizes excellence in the provision of services, and a key element in guaranteeing this result is the careful selection of third parties, who play essential roles in optimizing processes. The labor contractors work mainly in construction, occupational health and safety inspection and maintenance of green areas. At the end of 2024, we had more than 8,000 third parties in our operations, 87% of them in assets under construction.

Workers who are not employees[1]



[1] Significant fluctuations can occur over time for each category, depending on the following factors: annual election of members of the Board of Directors; hiring of apprentices; new classes of the internship program; and hiring of outsourced companies for the implementation of assets under construction.

GRI 2-27 | COMPLIANCE WITH LAWS AND REGULATIONS

In 2024, we received a significant environmental notice from the subsidiary IE Sul, which was fined BRL 111,700 for possible non-compliance with the submission of Waste Movement Declarations (DMRs). A defense and a request for reconsideration were filed, respectively, which are still in progress.

Also in the environmental sphere, three lawsuits related to alleged non-compliance with environmental licensing conditions for IE Sul remain open, and one lawsuit issued by the São Paulo City Hall, regarding possible groundwater contamination, is awaiting consideration by the environmental agency after presentation of a defense.

In the socio-economic sphere, we had one notice of violation from ANEEL due to a disturbance caused by equipment failure, which was closed in 2024.

Fines of more than US$ 10,000 and non-monetary sanctions that interrupt operational activity, affect the company's access to auctions or cover obligations to do that cost more than US$ 10,000 are considered significant.

GRI 206-1 | LAWSUITS FOR UNFAIR COMPETITION, TRUST AND MONOPOLY PRACTICES

We have not recorded any cases or legal proceedings related to unfair competition practices.

GRI 2-30 | COLLECTIVE BARGAINING AGREEMENTS

The percentage of employees covered by these agreements was 99.7% in 2024 and 99.7% in 2023. Only statutory directors are not covered by collective bargaining agreements.

GRI 201-3 | DEFINED BENEFIT PLAN OBLIGATIONS AND OTHER RETIREMENT PLANS

ISA CTEEP PREV is the only ISA ENERGIA BRASIL retirement plan open to new employees. It is established in the defined contribution - DC - format, where the employee chooses their contribution percentage, which can vary from up to 4% to up to 9%, depending on their salary range, up to 4% for salaries up to BRL 5,986.03, up to 5% for salaries between BRL 5,986.04 and BRL 11,972.06, up to 6% for salaries between BRL 11,972.07 and BRL 23,944.12, and up to 9% for salaries above BRL 23,944.13, being accompanied by ISA ENERGIA with a contribution of the same amount.

The PSAP/CTEEP, a defined benefit plan, is closed to new members as of March 2024 and is made

up of 3 different sub-plans: Salaried Proportional Supplementary Benefit (BSPS), Defined Benefit (BD) and Voluntary Contribution (CV). Contributions to the BSPS sub-plan were discontinued when it was wound up in mid-1998. In the BD sub-plan, the employee contributes up to 3.5% of 70% of their salary, and ISA ENERGIA contributes the same amount. In the CV sub-plan, the employee can contribute up to 30% of their salary, with a flexible percentage between 0.5% and 30%, and the company contributes up to 2.5%, as chosen by the employee.

There is also a PGBL Plan maintained with Banco Santander, aimed at executives (Managers and Directors) who were unable to join the PSAP/CTEEP but which is no longer offered. In this PGBL, executives who still remain can choose the type of plan, taxation and investment profile. Managers contribute 5% of their remuneration or fees, with full compensation from ISA ENERGIA BRASIL. For Directors, the participant contribution is optional and the company contributes up to 8% of remuneration or fees.

ISA ENERGIA maintains benefit plans that guarantee financial security for employees and executives. The plans are made up of different modalities, including Defined Benefit (BD), Voluntary Contribution (CV) and Defined Contribution (CD).

Defined benefit plans[1]

	Defined benefit commitment (BRL thousand)	Status of coverage equity for commitments	Amount of debt (BRL thousand)	Amortization period (months)	ISA ENERGIA BRASIL annual extraordinary contribution (BRL thousand)
PSAP/CTEEP BD	1,502,049,188.72	125%	n/a	n/a	n/a
PSAP/CTEEP CV	234,103,123.67	69%	871,331.83 (ref. 2023)	209	74,601.31
			14,837,968.77 (ref. 2021)	212	1,246,960.38
			11,193,461.95 (ref. 2020)	201	985,822.00
PSAP/CTEEP BSPS	3,188,645,507.85	78%	146,861,554.26 (ref. 2023)	178	13,954,108.86
			372,761,213.81 (ref. 2021)	189	33,670,476.62

Note: Every year, through the year-end Actuarial Valuation, the Plan's level of health is reassessed and the necessary measures to re-establish balance are implemented.
Note: The information for 12/31/2024 is not yet available as it is being prepared by the Plan's administrator (Vivest) and the Actuary (Mercer). It will only be made available in March 2025, when the Entity's governance process is concluded, in compliance with the legal deadlines laid down in current legislation.

GRI 302-1 | ENERGY CONSUMPTION WITHIN THE ORGANIZATION[1]

Electricity consumption by subsidiary (GJ)

	2024			2023			2022		
	Distributor	Transformer - Auxiliary service	Total	Distributor	Transformer - Auxiliary service	Total	Distributor	Transformer - Auxiliary service	Total
EVRECY	300.9	0.2	301.2	279.8	128.5	408.4	250.6	181.5	432.1
IE Aguapeí	129.9	2,243.3	2,373.2	116.7	0.0	116.7	80.6	651.7	732.3
IE Biguaçu	16.7	883.7	900.4	3.5	841.6	845.1	103.7	269.3	373.0
IE Itapura	28.2	2,965.3	2,993.6	24.0	2,657.5	2,681.5	16.3	767.3	783.6
IE Itaquerê	0.0	12.0	12.0	0.0	0.5	0.5	0.0	0.0	0.0
IE Itaúnas	4.1	2,541.7	2,545.8	76.0	1,195.1	1,271.1	0.0	0.0	0.0
IE Pinheiros	0.0	1,013.1	1,013.1	0.0	896.0	896.0	0.0	6,402.1	6,402.1
IE Serra do Japi	0.0	3,066.7	3,066.7	0.0	2,353.2	2,353.2	0.0	2,380.0	2,380.0
IE Sul	138.5	2,031.6	2,170.1	149.9	1,990.4	2,140.3	165.0	2,004.2	2,169.2
IE Tibagi	0.0	57.7	57.7	0.0	0.0	0.0	0.0	0.0	0.0
IEMG	1,478.9	559.7	2,038.6	1,074.8	0.0	1,074.8	637.4	0.0	637.4
IENNE	1,988.3	0.0	1,988.3	1,435.8	0.0	1,435.8	1,222.8	0.0	1,222.8
Jaguar 8	0.0	1,466.6	1,466.6	0.0	1,324.4	1,324.4	0.0	0.0	0.0
Jaguar 9	0.0	3,476.5	3,476.5	0.0	3,272.4	3,272.4	0.0	0.0	0.0
ISA ENERGIA BRASIL	10,878.3	112,586.3	123,464.6	10,713.1	109,082.0	118,841.3	10,676.3	103,930.9	114,607.1
Total	**14,963.9**	**132,904.6**	**147,868.4**	**13,873.5**	**123,741.9**	**137,615.4**	**13,152.7**	**116,587.1**	**129,739.8**

[1] It only covers 100% controlled companies in operation. Since 2022, it has taken into account consumption purchased from local distributors and the transformer – the utilities' auxiliary service. The company does not purchase other types of energy (heating, cooling or steam), nor does it sell energy (electricity, heating, cooling or steam).

Fuel consumption (GJ)[1]

	2024
Gasoline	750.9
Ethanol[2]	15,595.1
Diesel	26,754.4
Total	**43,100.4**

	2023
Gasoline	1,151.3
Ethanol[2]	16,023.1
Diesel	19,051.4
Total	**36,225.8**

	2022
Gasoline	795.2
Ethanol[2]	15,950.7
Diesel	24,961.6
Total	**41,707.6**

[1] Consolidated data for all operations 100% controlled by ISA ENERGIA BRASIL. The values in gigajoules were calculated from the volume consumed in liters and the conversion factors from the National Energy Balance 20224.
[2] Renewable fuel.

GRI 303-3 | WATER ABSTRACTION BY SOURCE AND SUBSIDIARY IN 2024 (M^3)

	Distributor	Well	Water truck	Rainwater	Total
EVRECY	138.55	5.10	0.0	0.0	143.6
IE Aguapeí	0.00	940.00	0.0	0.0	940.0
IE Biguaçu	205.00	66.98	0.0	0.0	271.9
IE Itapura	951.00	333.51	0.0	0.0	1,284.5
IE Itaquerê	0.00	139.00	0.0	0.0	139.0
IE Pinheiros	0.00	197.31	0.0	0.0	197.3
IE Itaúnas	72.33	234.00	0.0	0.0	306.3
IE Serra do Japi	274.00	612.74	0.0	0.0	886.7
IE Sul	144.75	314.88	34.5	0.0	494.1
IE Tibagi	0.00	13.02	0.0	0.0	13.0
IEMG	293.50	93.55	0.0	0.0	387.0
IENNE	0.00	504.87	0.0	0.0	504.9
ISA ENERGIA BRASIL	22,789.11	22,880.08	110.0	42.0	45,821.2
Jaguar 8	251.59	0.00	0.0	0.0	251.6
Jaguar 9	0.00	235.79	0.0	0.0	235.8
Total	**25,119.8**	**26,570.8**	**144.5**	**42.0**	**51,877.2**
In areas with water stress					
IE Sul		305.1	-	-	305.1
Total	**-**	**305.1**	**-**	**-**	**305.1**

It only covers 100% controlled companies in operation. It is assumed that the entire volume collected has a concentration of total dissolved solids less than or equal to 1000 mg/l. Third-party water: Distributor and Water truck; Groundwater: Well; Surface water: Rainwater.

WATER ABSTRACTION BY SOURCE AND SUBSIDIARY IN 2023 (M^3)

	Distributor	Well	Water truck	Rainwater	Total
EVRECY	177.2	6.1	-	-	183.3
IE Aguapeí	-	116.6	-	-	116.6
IE Biguaçu	279.0	15.4	-	-	294.4
IE Itapura	630.0	410.4	-	-	1,040.4
IE Itaquerê	-	330.0	-	-	330.0
IE Itaúnas	50.0	-	-	-	50.0
IE Pinheiros	-	115.0	-	-	115.0
IE Serra do Japi	655.5	1,404.1	-	-	2,059.6
IE Sul	137.1	343.1	3.1	-	483.3
IE Tibagi	-	15.4	-	-	15.4
IEMG	174	115.6	-	-	289.6
IENNE	0	249.9	-	-	249.9
Jaguar 6	-	-	-	-	-
Jaguar 8	117.8	-	-	-	117.8
Jaguar 9	-	450.4	-	-	450.4
ISA ENERGIA BRASIL	18,993.0	32,887.7	90.0	75.0	52,045.7
Total	**21,213.6**	**36,459.5**	**93.1**	**75.0**	**57,841.2**
In areas with water stress					
IE Sul	-	340.6	-	-	340.6
ISA ENERGIA BRASIL	732.0	359.4	-	-	1,091.4
Total	**732.0**	**700.0**	**-**	**-**	**1,432.0**

WATER ABSTRACTION BY SOURCE AND SUBSIDIARY IN 2022 (M^3)

	Distributor	Well	Water truck	Rainwater	Total
EVRECY	110.7	2.7	-	-	113.4
IE Aguapeí	-	51.1	-	-	51.1
IE Biguaçu	10.0	0.5	-	-	10.5
IE Itapura	-	248.1	-	-	248.1
IE Itaquerê	-	252.0	-	-	252.0
Pinheiros	690.0	473.0	-	-	1,163.0
IE Serra do Japi	-	-	-	-	-
IE Sul	207.0	129.0	-	-	336.0
IE Tibagi	151.6	205.7	4.2	-	361.5
IEMG	-	10.1	-	-	10.1
IENNE	79.8	84.8	-	-	164.6
ISA ENERGIA BRASIL	16,965.2	53,193.0	190.0	24.0	70,372.2
Total	**18,214.3**	**54,650.0**	**194.2**	**24.0**	**73,082.5**
In areas with water stress					
ISA ENERGIA BRASIL	8,179.7	34,447.8	190	0	42,817.5
Total	**8,179.7**	**34,447.8**	**190.0**	**-**	**42,817.5**

GRI 304-1 | OPERATIONAL UNITS OWNED, LEASED OR MANAGED IN OR ADJACENT TO ENVIRONMENTAL PROTECTION AREAS

Overlap of operations with Conservation Units ("UCs") and Priority Conservation Areas ("APCs") | by subsidiary in 2024

Overlapping UC or APC		Size of overlapping area (km²)	State
EVRECY	Intercept the APCs: None. Intercepts UCs: SETE SALÕES STATE PARK = 2.8 hectares or 0.03 km².	0.03	Minas Gerais, Espírito Santo, and Rio Grande do Sul
IE Biguaçu	Intercepts APCs = ZCM-122 (extremely high importance), and MAZC005 (extremely high importance) = 14.97 hectares or 0.1497 km². Intercepts UC: SERRA DE SAO MIGUEL MUNICIPAL NATURAL PARK= 0.67 hectares or 0.0067 km².	0.16	Santa Catarina
IE Itaúnas	Intercepts APCs = MA199 (very high importance) = 373.35 hectares or 3.7335 km². Intercepts UCs: none.	3.73	Espírito Santo
IE Sul	Intercepts APCs = MA022 (extremely high importance), MA023 (high importance), MA053 (very high importance), MA065 (extremely high importance), MAZC003 (extremely high importance), MAZC006 (extremely high importance) and MAZC007 (extremely high importance) = 202.17 hectares or 2.0217 km² Intercepts UCs= APA DO IGUAÇU, APA ESTADUAL DE GUARATUBA = 153.37 hectares or 1.5337 km² UC and APC overlap by 0.17 hectares.	3.55	Paraná, Santa Catarina and Rio Grande do Sul
IEMG	Intercepts the APCs= 237 (extremely high importance), 238 (extremely high importance), 239 (very high importance), 253 (very high importance), 254 (very high importance), 259 (high importance), MA205 (very high importance) = 1,865.29 hectares or 18.6529 km² Intercepts the UCs= APA SANTO ANTONIO, APA VARGEM DAS FLORES, APA SERRA DOS COCAIS, APA CORREGO DA MATA = 362.48 hectares or 3.6248 km² UC and APC overlap by 89.50 hectares.	21.38	Minas Gerais

Overlapping UC or APC		Size of overlapping area (km²)	State
IENNE	Intercepts APCs= 19 (very high importance), 20 (high importance), 21 (high importance), 22 (extremely high importance), 23 (very high importance), 24 (extremely high importance), CA166 (high importance), CA172 (very high importance) = 1,284.83 hectares or 12.8483 km² Intercepts UCs: none.	12.85	Tocantins, Maranhão, Piauí
ISA ENERGIA BRASIL	Intercepts APCs= 262 (high importance), 268 (high importance), MA098 (high importance), MA108 (high importance), MA118 (high importance), MA135 (high importance), MA157 (high importance), MA165 (high importance), MA168 (high importance), MA187 (high importance), 279 (high importance), 291 (high importance), 295 (high importance), MAZC013 (extremely high importance), MAZC046 (extremely high importance), CerraPa_MA003 (extremely high importance), MA104 (extremely high importance), MA131 (extremely high importance), MAZC012 (extremely high importance), MAZC043 (extremely high importance), MAZC047 (extremely high importance), CerraPa_MA005 (extremely high importance), MA083 (extremely high importance), MA094 (extremely high importance), MA111 (extremely high importance), MA159 (extremely high importance), MA164 (extremely high importance), A178 (extremely high importance), MA182 (extremely high importance), MA193 (extremely high importance), MA197 (extremely high importance), MAZC014 (extremely high importance), MAZC045 (extremely high importance), CerraPa_MA001 (very high importance), MA085 (very high importance), MA120 (very high importance), MA121 (very high importance), MA132 (very high importance), MA133 (very high importance), MA134 (very high importance), MA139 (very high importance), MA155 (very high importance), MA171 (very high importance), MA172 (very high importance), MA181 (very high importance), MA275 (very high importance), 292 (very high importance), 296 (very high importance), 266 (very high importance), MA141 (very high importance), MA144 (very high importance), MA147 (very high importance), 54 (high importance), 73 (very high priority), 89 (extremely high importance), 106 (very high importance), 130 (extremely high importance), 147 (extremely high importance), 167 (very high importance), 178 (very high importance), CA 2011 (extremely high importance), CA236 (very high priority), 187 (very high priority), CA 284 (very high priority), CA 238 (very high priority), CA 240 (very high priority), CA 244 (very high priority), MA 131 (extremely high importance), CA 286 (extremely high importance), CA 287 (extremely high importance), MA151 (extremely high importance), MA199 (very high priority) = 15,599.58 hectares or 155.99 km².	222.28	São Paulo, Minas Gerais, Paraná, Mato Grosso do Sul, Rio de Janeiro, Bahia and Espírito Santo

Overlapping UC or APC		Size of overlapping area (km²)	State
ISA ENERGIA BRASIL	Intercepts UCs= APA BACIA DO PARAIBA DO SUL, APA BALEIA SAHY, APA BARREIRO RICO, APA BORORÉ-COLONIA, APA CABREUVA, APA CAJAMAR, APA CORUMBATAÍ BOTUCATU AND TEJUPA PERIMETRO CORUMBATAÍ, APA CORUMBATAÍ BOTUCATU TEJUPA PERIMETRO BOTUCATU, APA DA SERRA DE SANTO AMARO, APA DE CAMPINAS, APA DE CANANEIA-IGUAPE-PERUÍBE, APA DO BANHADO, APA IBITINGA, APA ILHAS AND VARZEAS DO RIO PARANA, APA ITUPARARANGA, APA JUNDIAI, APA MUNICIPAL DA SERRA DO GUARARU, APA MUNICIPAL DO CAPIVARI-MONOS, APA PEDREGULHO, APA PIRACICABA JUQUERI-MIRIM AREA II, APA PIRACICABA JUQUERI MIRIM AREA I, APA RIO BATALHA, APA SERRA DO ITAPETI, APA SERRA DO MAR, APA SISTEMA CANTAREIRA, APA TANQUÃ-RIO PIRACICABA, APA TIETE, APA VÁRZEA DO RIO TIETE, ARIE LEOPOLDO MAGNO COUTINHO, ESTAÇÃO ECOLÓGICA MICO LEAO PRETO, FLORESTA ESTADUAL DE ASSIS, FLORESTA ESTADUAL DO NOROESTE PAULISTA, FLORESTA ESTADUAL EDMUNDO NAVARRO DE ANDRADE, FLORESTA ESTADUAL PEDERNEIRAS, PARQUE ESTADUAL CARLOS BOTELHO, PARQUE ESTADUAL DA CANTAREIRA, PARQUE ESTADUAL DA SERRA DO MAR, PARQUE ESTADUAL DE ITABERABA, PARQUE ESTADUAL DE ITAPETINGA, PARQUE ESTADUAL DO AGUAPE, PARQUE ESTADUAL DO JUQUERY, PARQUE ESTADUAL DO RIO PEIXE, PARQUE ESTADUAL AGUAS DA BILLINGS, PARQUE ESTADUAL RESTINGA DE BERTIOGA, PARQUE NATURAL MUNICIPAL DA CRATERA DE COLONIA, PARQUE NATURAL MUNICIPAL DAS CAPIVARAS, PARQUE NATURAL MUNICIPAL JACEGUAVA, PARQUE NATURAL MUNICIPAL NASCENTES DE PARANAPIACABA, RPPN BOTUJURU-SERRA DO ITAPETY, RPPN MOSQUITO, AREA DE PROTEÇÃO AMBIENTAL DO RIO GUANDU, REFÚGIO DE VIDA SILVESTRE ESTADUAL DO MÉDIO PARAÍBA, ÁREA DE PROTEÇÃO AMBIENTAL COCHÁ E GIBÃO, ÁREA DE PROTEÇÃO AMBIENTAL DO BOQUEIRÃO DA ONÇA = 7,809.02 hectares or 78.0902 km². UC and APC overlap by 1,179.69 hectares.	222.28	São Paulo, Minas Gerais, Paraná, Mato Grosso do Sul, Rio de Janeiro, Bahia and Espírito Santo

[1] The companies not listed in the table have no overlap with UCs or APCs. Until 2022, we used as a premise the interception of projects only over UCs, based on each project and its right-of-way. From 2023 onwards, we used the unification of the rights-of-way of the projects, considering their intersection with UCs and APCs. Linear power transmission projects. In relation to the impact on environmentally sensitive areas (terrestrial ecosystems), the company's projects pass through Integral Protection (IP) and Sustainable Use (US) Conservation Units, as well as priority conservation areas whose classification of biological importance varies between high and extremely high.

Proximity of operations to Conservation Units (“UCs”) and Priority Conservation Areas (“APCs”) by subsidiary in 2024

	Nearby UC or APC (up to 10 km away)	State
EVRECY	Near the UCs: MONUMENTO NATURAL ESTADUAL PICO DO IBITURUNA, MONUMENTO NATURAL MUNICIPAL PEDRA DO MONJOLO, RESERVA BIOLÓGICA DIRVIN JOÃO GEREMIA, RPPN 07 DE OUTUBRO Near the APCs: MA 206 (high importance), MA 214 (high importance).	Minas Gerais, Espírito Santo, and Rio Grande do Sul
IE Biguaçu	Near the UCs = APA ANHATOMIRIM, ESTAÇÃO ECOLÓGICO DE CARIJOS, PARQUE ESTADUAL DO RIO VERMELHO, PARQUE NATURAL MUNICIPAL DO MACIÇO DA COSTEIRA, PARQUE NATURAL MUNICIPAL DO MORRO DA CRUZ, REFÚGIO DE VIDA SILVESTRE MUNICIPAL MEIEMBIPE, RPPN RIO VERMELHO (SC) Near the APCs= MA036 (extremely high importance).	Santa Catarina
IE Itaúnas	Near the UCs = APA DO PICO DO GOIAPABA-AÇU, APA MUNICIPAL DO MONTE MOCHUARA, PARQUE NATURAL MUNICIPAL DE DOMINGOS MARTINS, PARQUE NATURAL MUNICIPAL DO ARICANGA WALDEMAR DEVENS, PARQUE NATURAL MUNICIPAL GOIAPABA-AÇU, PARQUE NATURAL MUNICIPAL ROTA DAS GARÇAS, RESERVA BIOLÓGICA AUGUSTO RUSCHI, RPPN DOIS IRMAOS, RPPN PAU A PIQUE, RPPN RANCHO CHAPADÃO, RPPN RANCHO CHAPADÃO II Near the APCs: none.	Espírito Santo
IE Sul	Near the UCs: APA DA BALEIA FRANCA, APA DO PASSAUNA, APA ESTADUAL DELTA DO JACUÍ, APA SERRA DONA FRANCISCA, ARIE DO MORRO DO BOA VISTA, ARIE DO MORRO DO IRIRIÁ, PARQUE ESTADUAL DO DELTA DO JACUÍ, PARQUE NACIONAL GUARICANA, PARQUE NATURAL MUNICIPAL BANHADO DA IMPERATRIZ. Near the APCs= MA018 (extremely high importance), MA004 (very high importance), ZCM-124 (extremely high importance).	Paraná, Santa Catarina and Rio Grande do Sul
IEMG	Intercepts the APCs= 237 (extremely high importance), 238 (extremely high importance), 239 (very high importance), 253 (very high importance), 254 (very high importance), 259 (high importance), MA205 (very high importance) = 1,865.29 hectares or 18.6529 km^2 Intercepts the UCs= APA SANTO ANTONIO, APA VARGEM DAS FLORES, APA SERRA DOS COCAIS, APA CORREGO DA MATA = 362.48 hectares or 3.6248 km^2 UC and APC overlap by 89.50 hectares.	Minas Gerais
IENNE	Near the UCs = none. Near the APCs= CA164 (very high importance), CA167 (high importance).	Tocantins, Maranhão, Piauí

	Nearby UC or APC (up to 10 km away)	State
ISA ENERGIA BRASIL	IBICATU, APA SILVEIRAS, PARQUE ESTADUAL AGUAS DA PRATA, ESTAÇÃO ECOLÓGICA BRAULIO GUEDES DA SILVA, RDS DO DESPRAIADO, RPPN JACARANDAS, RPPN CAETE, ESTAÇÃO ECOLÓGICA DE SANTA MARIA, PARQUE ESTADUAL XIXOVAS-JAPUÍ, ARIE MATAO DE COSMOPOLIS, PARQUE ESTADUAL DO ITINGUÇU, ESTAÇÃO ECOLÓGICA DE ITAPETI, ESTAÇÃO ECOLÓGICA DO BARREIRO RICO, PARQUE NATURAL MUNICIPAL DA CULTURA NEGRA - SITIO DA CANDINHA, ESTAÇÃO ECOLÓGICA DOS CAETETUS, ESTAÇÃO ECOLÓGICA DOS TUPINIQUINS, MONUMENTO NATURAL ESTADUAL DA PEDRA GRANDE, RPPN FAZENDA SERRINHA, RPPN SITIO DAS PEDRAS, ESTAÇÃO ECOLÓGICA VALINHOS, PARQUE NATURAL MUNICIPAL DE SAO ROQUE, RPPN SAO ELIAS, ARIE DE SAO SEBASTIÃO, REFÚGIO DE VIDA SILVESTRE AIMORES, RPPN RESERVA DO DADINHO, APA DA SERRA DO PALMITAL, APA CORUMBATAÍ BOTUCATU TEJUPA PERIMETRO TEJUPA, PARQUE ESTADUAL DE PORTO FERREIRA, APA DO CAMPO GRANDE, ESTAÇÃO ECOLÓGICA AVARÉ, ESTAÇÃO ECOLÓGICA DE BAURU, RPPN MAHAYANA, RRPPN MATA DO ROQUE, RPPN DUAS CACHOEIRAS, PARQUE ESTADUAL DA ILHA ANCHIETA, ARIE BURITI DE VASSUNUNGA, ESTAÇÃO ECOLÓGICA MUNICIPAL DO CAETÉ, RPPN RESERVA HINAYANA, APA JUPIA, RPPN PARAISO, RPPN CAVA II, APA DO CABO UM TANQUE GRANDE, PARQUE NATURAL MUNICIPAL DA GROTA DE MIRASSOL, FLORESTA NACIONAL DE IPANEMA, ESTAÇÃO ECOLÓGICA GOV MÁRIO COVAS, ARIE PE-DE-GIGANTE, REFÚGIO DE VIDA SILVESTRE ANHANGUERA, PARQUE ESTADUAL INTERVALES, APA MORRO DE SAO BENTO, FLORESTA NACIONAL DE LORENA, PARQUE ESTADUAL DAS FONTES DO IPIRANGA, PARQUE NATURAL MUNICIPAL DO DISTRITO DE SANTA TEREZINHA, ESTAÇÃO ECOLÓGICA MATA DO JACARÉ, PARQUE NATURAL MUNICIPAL VALE DO ITAIM, RPPN MUTINGA, FLORESTA ESTADUAL SERRA D'AGUA, PARQUE NATURAL MUNICIPAL DOS JATOBAS, FLORESTA NACIONAL DE CAPÃO BONITO, ESTAÇÃO ECOLÓGICA TUPINAMBAS, ESTAÇÃO ECOLÓGICA DO NOROESTE PAULISTA, RPPN TRAPAGA, PARQUE NATURAL MUNICIPAL ESTORIL - VIRGÍLIO SIMIONATO, PARQUE NATURAL MUNICIPAL DE BRIGADEIRO TOBIAS, RPPN RESERVA DO JACU, PARQUE NATURAL MUNICIPAL CORREDORES DE BIODIVERSIDADE, PARQUE ESTADUAL NASCENTES DO PARANAPANEMA, ESTAÇÃO ECOLÓGICA JURÉIA-ITATINS, PARQUE NATURAL MUNICIPAL ITAIM, RPPN SITIO KON TIKI, PARQUE NATURAL MUNICIPAL FAZENDA DO CARMO, RPPN SITIO TAGUAÍBA II, PARQUE NATURAL MUNICIPAL ENGENHO SAO JORGE DOS ERASMOS, RPPN SITIO SOLAR DA MONTANHA, ESTAÇÃO ECOLÓGICA DE ITIRAPINA, RPPN LAFIGUEIRA NATURARTE, REFÚGIO DE VIDA SILVESTRE DA MATA DA REPRESA, PARQUE NATURAL MUNICIPAL DO BANHADO, MONUMENTO NATURAL DAS LAGOAS, ESTAÇÃO ECOLÓGICA DE ASSIS, PARQUE NATURAL MUNICIPAL VARGINHA, PARQUE NATURAL MUNICIPAL DO DOURADO, PARQUE NATURAL MUNICIPAL DA SERRA DE SÃO DOMINGOS, REFÚGIO DE VIDA SILVESTRE DAS ILHAS DO ABRIGO E GUARARITAMA, ESTAÇÃO ECOLÓGICA GUARANI, ESTAÇÃO ECOLÓGICA MUNICIPAL DO PIRAGIBU, PARQUE ESTADUAL DO MORRO DO DIABO, PARQUE ESTADUAL DO JARAGUA, APA MARINHA DO LITORAL CENTRO, RPPN MARINA DO CONDE, PARQUE NATURAL MUNICIPAL DO CAMPO GRANDE, RPPN VUTURUSSU, APA MARINHA DO LITORAL NORTE, ESTAÇÃO ECOLÓGICA MUNICIPAL DO TANQUE GRANDE, PARQUE ESTADUAL DE VASSUNUNGA, ARIE MATA DE SANTA GENEBRA, ESTAÇÃO ECOLÓGICA DE ITAPEVA, RPPN FLORESTA DAS AGUAS PERENES, FLORESTA ESTADUAL DE GUARULHOS, PARQUE ESTADUAL DA ARA, PARQUE ESTADUAL DE ILHABELA, FLORESTA NACIONAL DE MÁRIO XAVIER, RESERVA PARTICULAR DO PATRIMÔNIO NATURAL JORNALISTA ANTENOR NOVAES, RESERVA PARTICULAR DO PATRIMÔNIO NATURAL VALE DO SOSSEGO, ESTAÇÃO ECOLÓGICA MAR DE ESPANHA, ESTAÇÃO ECOLÓGICA DE ÁGUA LIMPA, RESERVA PARTICULAR DO PATRIMÔNIO NATURAL ALTO SERENO, RESERVA PARTICULAR DO PATRIMÔNIO NATURAL DOUTOR NORBERTO CUSTÓDIO FERREIRA, PARQUE ESTADUAL DA SERRA DA CONCÓRDIA, RESERVA PARTICULAR DO PATRIMÔNIO NATURAL GOTAS AZUIS RESERVA PARTICULAR DO PATRIMÔNIO NATURAL ESTELA, RESERVA PARTICULAR DO PATRIMÔNIO NATURAL GROTA DO SOSSEGO, RESERVA PARTICULAR DO PATRIMÔNIO NATURAL SANTA CLARA, RESERVA PARTICULAR DO PATRIMÔNIO NATURAL SÍTIO SÃO PEDRO.	São Paulo, Minas Gerais, Paraná, Mato Grosso do Sul, Rio de Janeiro, Bahia and Espírito Santo

	Nearby UC or APC (up to 10 km away)	State
ISA ENERGIA BRASIL	RESERVA PARTICULAR DO PATRIMÔNIO NATURAL FAZENDA RIBEIRÃO, ÁREA DE PROTEÇÃO AMBIENTAL ITAGUAÍ ITINGUSSÚ ESPIGÃO TAQUARA, PARQUE NATURAL MUNICIPAL DO CURIÓ, ÁREA DE PROTEÇÃO AMBIENTAL DA SERRA DA CAMBRAIA, ÁREA DE PROTEÇÃO AMBIENTAL VALE DO MORRO DA TORRE, ÁREA DE PROTEÇÃO AMBIENTAL SANTA FÉ, RESERVA PARTICULAR DE PATRIMÔNIO NATURAL MUNICIPAL MAURO ROMANO, ÁREA DE PROTEÇÃO AMBIENTAL BOM JESUS, PARQUE NATURAL MUNICIPAL DE GOVERNADOR VALADARES/MG, ÁREA DE PROTEÇÃO AMBIENTAL MUNICIPAL DA SERITINGA, RESERVA BIOLÓGICA AUGUSTO RUSCHI, ÁREA DE PROTEÇÃO AMBIENTAL DO PICO DO GOIAPABA-AÇU, RESERVA PARTICULAR DO PATRIMÔNIO NATURAL RANCHO CHAPADÃO, RESERVA PARTICULAR DO PATRIMÔNIO NATURAL PAU A PIQUE, RESERVA PARTICULAR DO PATRIMÔNIO NATURAL RANCHO CHAPADAO II, RESERVA PARTICULAR DO PATRIMÔNIO NATURAL DOIS IRMÃOS, PARQUE NATURAL MUNICIPAL DO ARICANGA WALDEMAR DEVENS, PARQUE NATURAL MUNICIPAL DO MANGUEZAL DE ITANGUÁ, PARQUE NATURAL MUNICIPAL DO MONTE MOCHUARA, ÁREA DE PROTEÇÃO AMBIENTAL MUNICIPAL DO MONTE MOCHUARA, PARQUE NATURAL MUNICÍPAL DE DOMINGOS MARTINS, PARQUE NATURAL MUNICIPAL GOIAPABA-AÇU, PARQUE NATURAL MUNICIPAL ROTA DAS GARÇAS, ÁREA DE PROTEÇÃO AMBIENTAL SERRA DO SABONETAL, ESTAÇÃO ECOLÓGICA DE ACAUÃ, MONUMENTO NATURAL ESTADUAL PICO DO IBITURUNA, PARQUE NACIONAL GRANDE SERTÃO VEREDAS, REFUGIO DE VIDA SILVESTRE DAS VEREDAS DO OESTE BAIANO, RESERVA PARTICULAR DO PATRIMÔNIO NATURAL ARARA VERMELHA, ÁREA DE PROTEÇÃO AMBIENTAL DUNAS E VEREDAS DO BAIXO MÉDIO SÃO FRANCISCO, ÁREA DE PROTEÇÃO AMBIENTAL LAGOA DE ITAPARICA, ÁREA DE PROTEÇÃO AMBIENTAL BACIA DO RIO PANDEIROS. Near the APCs= Intercepts the APCs: S/I (extremely high importance), 269 (high importance), 297 (extremely high importance), CerraPa_MA002 (extremely high importance), MAZC048 (extremely high importance), MA189 (high importance), MA082 (high importance), MA138 (high importance), MA107 (very high importance), MA089 (extremely high importance), MA105 (extremely high importance), MA117 (extremely high importance), MA 109 (extremely high importance), MA122 (extremely high importance), MA174 (extremely high importance), MA191 (very high importance), MA196 (very high importance), MA200 (extremely high importance), MA201 (high importance), MA 205 (very high importance), MA209 (very high importance), MA214 (high importance), MA234 (very high importance), 124 (extremely high importance), 139 (very high importance), 173 (very high importance), 92 (very high importance), CA 190 (very high importance), CA198 (extremely high importance), CA 221 (high importance).	São Paulo, Minas Gerais, Paraná, Mato Grosso do Sul, Rio de Janeiro, Bahia and Espírito Santo

The companies not listed in the table are more than 10 km away from UCs and APCs

GRI 304-3 | PROTECTED OR RESTORED HABITATS

Areas restored in 2024 by subsidiary					
Related subsidiary	**Identification of the restoration area**	**Location (State)**	**Size (hectares)**	**Type of area**	**Activity in the year**
ISA ENERGIA BRASIL	ESEC Mico Leão Preto	SP	1.3	Third-party area	Maintenance
	Santa Branca HPP/Monteiro Lobato	SP	17.6	Third-party area	Maintenance
	Parque Estadual Rio Turvo	SP	0.17	Third-party area	Maintenance
	Parque Nacional Serra da Canastra	MG	0.31	Third-party area	Reforestation planting
	Cuiabá-Assis-Salto Grande-Chavantes 230 kV TL	SP	0.72	none	none
	Bom Jardim Substation	SP	0.12	Third-party area	Maintenance
IE Riacho Grande	Parque Natural Municipal do Pedroso	SP	3.88	Third-party area	none
	DERSA areas	SP	1.56	Third-party area	Reforestation planting
	Parque Estadual Águas da Billings	SP	2.27	Third-party area	Reforestation planting
	Parque Ecológico Imigrantes	SP	0.03	Third-party area	Reforestation planting
	Fazenda Jiboinha	SP	2.05	Third-party area	Reforestation planting
	Parque Natural Municipal do Pedroso	SP	2.7	Third-party area	Reforestation planting
	Fazenda Jiboinha	SP	6.4	Third-party area	Reforestation planting
	FDA Univerdade de Sorocaba	SP	3.78	Third-party area	Reforestation planting
	Fazenda Jiboinha	SP	0.32	Third-party area	Reforestation planting
IE Serra do Japi	Salto Substation	SP	0.17	Own area	Maintenance

The companies not listed in the table did not carry out any forest restoration activities in the period. The Forest Code (Law 12651/2012) requires entrepreneurs who carry out projects that cause significant environmental impact to carry out offsetting shares, which can include reforestation/restoration of degraded areas, where all the management of the process is carried out with the licensing bodies, such as IBAMA or the state and municipal environmental departments.

GRI 304-3 | PROTECTED OR RESTORED HABITATS

AREAS RESTORED IN 2023 BY SUBSIDIARY				
Related subsidiary	**Location (State)**	**Size (hectares)**	**Type of area**	**Activity carried out during the period**
IE Aguapeí	Fazenda Lameirão (SP)	4.95	Third-party area	Maintenance
IE Itaúnas	Santuário Nossa Senhora da Saúde (ES)	0.12	Third-party area	Maintenance
	João Neiva Substation 2 (ES)	4.00	Own area	Maintenance
IEMG	RPPN ECO Cerrado (MG)	6.08	Third-party area	Maintenance
	Parque Nacional Serra da Canastra (MG)	17.55	Third-party area	Reforestation planting
	Fazenda Severino (MG)	16.85	Own area	Maintenance
Paulista Concession - Contract 059	ESEC Mico-Leão-Preto (SP)	1.30	Third-party area	Maintenance
	Santa Branca HPP/Monteiro Lobato (SP)	17.60	Third-party area	Maintenance
	Parque Estadual Rio Turvo (SP)	0.17	Third-party area	Maintenance

AREAS RESTORED IN 2022 BY SUBSIDIARY				
Related subsidiary	**Location (State)**	**Size (hectares)**	**Type of area**	**Activity carried out during the period**
IE Aguapeí	Fazenda Lameirão (SP)	4.95	Third-party area	Maintenance
IE Itaúnas	Santuário Nossa Senhora da Saúde (ES)	0.12	Third-party area	Maintenance
	João Neiva Substation 2 (ES)	4.00	Own area	Maintenance
IEMG	RPPN ECO Cerrado (MG)	6.08	Third-party area	Reforestation planting
Paulista Concession - Contract 059	ESEC Mico-Leão-Preto (SP)	1.30	Third-party area	Maintenance
	Córrego Bispo (SP)	5.28	Own area	Maintenance

GRI 306-4 AND 306-5 | WASTE NOT DESTINED FOR FINAL DISPOSAL AND WASTE DESTINED FOR FINAL DISPOSAL

Waste disposal by method in **2024** (metric tons)

	Recycling	Refining	Co-processing	Landfill	Incineration	Other	Total
HAZARDOUS							
Used hydraulic fluid and oil	0.0	0.0	0.5	0.0	0.0	0.0	**0.5**
Batteries and dry cells	0.2	-	-	-	-	-	**0.2**
Mercury, incandescent, fluorescent, sodium, mixed and halogen lamps	0.0	0.0	0.0	0.0	0.0	2.2	**2.2**
Various materials contaminated with oils (soils, gravel, Füller soil, filters, cotton waste, rags, PPE, etc.)	0.0	0.0	26.1	0.0	11.8	0.0	**37.9**
Various materials contaminated with chemical products (paints, paint sludge, pigments, contaminated silica, etc.)	0.0	0.0	7.0	0.0	0.0	0.0	**7.0**
Electrical and electronic waste (electrical circuits, reactors, communication equipment, etc.)	0.0	0.0	0.0	0.0	0.0	0.0	**0.0**
Hazardous recoverable waste	65.1	171.2	0.0	0.0	0.0	0.0	**236.4**
Other hazardous waste	177.4	0.0	0.0	48.3	154.9	66.0	**446.6**
Subtotal hazardous waste disposed of	**242.8**	**171.2**	**33.6**	**48.3**	**166.7**	**68.2**	**730.8**

In 2024 there was disposal of PCB-contaminated waste and waste from substation leaks. Diverted from final disposal: Recycling, refining and co-processing Destined for final disposal: Landfill, incineration and others.

GRI 306-4 AND 306-5 | WASTE NOT DESTINED FOR FINAL DISPOSAL AND WASTE DESTINED FOR FINAL DISPOSAL

Waste disposal by method in **2024** (metric tons)

	Recycling	Refining	Co-processing	Landfill	Incineration	Other	Total
NON-HAZARDOUS							
Wood (wooden boxes and crates, pallets, etc.)	0.0	0.0	0.0	15.10	0.0	0.0	**15.1**
Metal (aluminum or steel cans, pipes, tubes, copper, brass etc.)	0.0	0.0	0.0	0.0	0.0	0.0	**0.0**
Various clean and dry materials (paper, cardboard, plastic, etc.)	0.0	0.0	0.0	0.0	0.0	0.0	**0.0**
Organic administrative waste	0.0	0.0	0.0	21.6	0.0	0.0	**21.6**
Recyclable administrative waste	0.0	0.0	0.0	10.9	0.0	0.0	**10.9**
Non-hazardous recoverable waste	3,645.2	0.0	0.0	128.0	0.0	0.0	**3,773.2**
Glass	0.0	0.0	0.0	0.0	0.0	0.0	**0.0**
Other non-hazardous waste	0.0	0.0	0.0	0.0	0.0	0.0	**0.0**
Subtotal non-hazardous waste disposed of	**3,645.2**	**0.0**	**0.0**	**175.61**	**0.0**	**0.0**	**3,820.8**
Total hazardous and non-hazardous waste disposed of	**3,888.0**	**171.2**	**33.6**	**223.9**	**166.7**	**68.2**	**4,551.6**

Diverted from final disposal: Recycling, refining and co-processing Destined for final disposal: Landfill, incineration and others.

GRI 306-4 AND 306-5 | WASTE NOT DESTINED FOR FINAL DISPOSAL AND WASTE DESTINED FOR FINAL DISPOSAL

Waste disposal by method in **2023** (metric tons)

	Recycling	Refining	Co-processing	Landfill	Incineration	Other	Total
HAZARDOUS							
Packaging contaminated with oils or greases	0.0	0.0	0.0	0.1	0.0	0.0	**0.1**
Used hydraulic fluid and oil	0.0	0.0	15.8	0.0	0.0	0.0	**15.8**
Mercury, incandescent, fluorescent, sodium, mixed and halogen lamps	0.0	0.0	0.0	0.0	0.0	1.4	**1.4**
Various materials contaminated with oils (soils, gravel, Füller soil, filters, cotton waste, rags, PPE, etc.)	0.0	0.0	3.2	0.2	8.6	0.0	**11.9**
Electrical and electronic waste (electrical circuits, reactors, communication equipment, etc.)	4.7	0.0	0.0	0.0	0.0	0.0	**4.7**
Hazardous recoverable waste	13.3	65.4	0.0	0.0	0.0	0.0	**78.6**
Other hazardous waste	0.0	0.0	0.0	0.0	0.0	0.0	**0.0**
Subtotal hazardous waste disposed of	**18.0**	**65.4**	**19.0**	**0.3**	**8.6**	**1.4**	**112.6**

GRI 306-4 AND 306-5 | WASTE NOT DESTINED FOR FINAL DISPOSAL AND WASTE DESTINED FOR FINAL DISPOSAL

Waste disposal by method in **2023** (metric tons)

	Recycling	Refining	Co-processing	Landfill	Incineration	Other	Total
NON-HAZARDOUS							
Rubber and tire artifacts	0.0	0.0	0.2	0.0	0.0	0.0	**0.2**
Metal (aluminum or steel cans, pipes, tubes, copper, brass etc.)	0.3	0.0	0.0	0.0	0.0	0.0	**0.3**
Various clean and dry materials (paper, cardboard, plastic, etc.)	0.0	0.0	0.0	0.0	0.0	0.0	**0.0**
Organic administrative waste	0.0	0.0	0.0	22.1	0.0	0.0	**22.1**
Recyclable administrative waste	2.3	0.0	0.0	9.0	0.0	0.0	**11.4**
Non-hazardous recoverable waste	2,202.2	0.0	0.0	72.3	0.0	0.0	**2,274.5**
Subtotal non-hazardous waste disposed of	**2,204.7**	**0.0**	**0.2**	**103.5**	**0.0**	**0.0**	**2,308.4**
Total hazardous and non-hazardous waste disposed of	**2,222.7**	**65.4**	**19.2**	**103.7**	**8.6**	**1.4**	**2,421.0**

GRI 306-4 AND 306-5 | WASTE NOT DESTINED FOR FINAL DISPOSAL AND WASTE DESTINED FOR FINAL DISPOSAL

Waste disposal by method in **2022** (metric tons)

	Recycling	Refining	Co-processing	Landfill	Incineration	Other	Total
HAZARDOUS							
Various materials contaminated with oils (soils, gravel, Füller soil, filters, cotton waste, rags, PPE, etc.)	0.0	0.0	0.0	0.2	0.0	0.0	**0.2**
Insulating and cooling oil		0.1					**0.1**
Hazardous recoverable waste	88.7	0.2	0.0	0.0	0.0	0.0	**88.9**
Subtotal hazardous waste disposed of	**88.7**	**0.3**	**0.0**	**0.2**	**0.0**	**0.0**	**89.2**
NON-HAZARDOUS							
Various clean and dry materials (paper, cardboard, plastic, etc.)	0.2	0	0	0	0	0	**0.2**
Organic administrative waste	**0**	0	0	0	0	21.5	**21.5**
Recyclable administrative waste	**0**	0	0	0	0	9.7	**9.7**
Non-hazardous recoverable waste	**1,747.6**	0	0	0	0	0	**1,747.6**
Subtotal non-hazardous waste disposed of	**1,747.8**	**0.0**	**0.0**	**115.5**	**0.0**	**31.2**	**1,894.5**
Total hazardous and non-hazardous waste disposed of	**1,836.5**	**0.3**	**0.0**	**115.7**	**0.0**	**31.2**	**1,983.7**

GRI 401-1 | NEW HIRES AND EMPLOYEE TURNOVER

Hires and dismissals

	2024		2023		2022	
	Hires	Dismissals	Hires	Dismissals	Hires	Dismissals
By gender						
Men	**128**	**112**	209	113	221	128
Women	**66**	**51**	104	43	66	35
By age group						
under 30 years	**51**	**32**	106	20	101	24
30 to 50 years	**137**	**101**	184	92	184	88
over 50 years old	**6**	**30**	23	44	2	51
By region						
North	**1**	**0**	0	0	3	3
Northeast	**0**	**1**	0	0	0	0
Midwest	**0**	**1**	6	1	2	7
Southeast	**188**	**157**	295	152	250	151
South	**5**	**4**	12	3	32	2
Total	**194**	**163**	**313**	**156**	**287**	**163**

GRI 401-1 | NEW HIRES AND EMPLOYEE TURNOVER

Hiring and turnover rates

	2024		2023		2022	
	Hires	Turnover	Hires	Turnover	Hires	Turnover
By gender						
Men	**9.53%**	**8.94%**	16.23%	12.50%	18.40%	14.50%
Women	**23.24%**	**20.60%**	41.77%	29.52%	32.20%	24.60%
By age group						
under 30 years	**20.48%**	**16.67%**	42.06%	25.00%	47.60%	29.50%
30 to 50 years	**11.77%**	**10.22%**	17.08%	12.81%	19.00%	14.00%
over 50 years old	**2.80%**	**8.41%**	11.06%	16.11%	0.90%	11.90%
By region						
North	**20.00%**	**10.00%**	0.00%	0.00%	75.00%	75.00%
Northeast	**0.00%**	**4.55%**	0.00%	0.00%	4.10%	9.20%
Midwest	**0.00%**	**0.86%**	11.32%	6.60%	19.10%	15.30%
Southeast	**12.52%**	**11.48%**	20.73%	15.71%	19.10%	15.30%
South	**9.62%**	**8.65%**	26.67%	16.67%	97.00%	51.50%
Total	**11.92%**	**10.97%**	20.40%	15.30%	20.40%	**16.00%**

GRI 401-3 | MATERNITY/PATERNITY LEAVE

ISA ENERGIA BRASIL offers the Citizen Company program, with the return of maternity leave from four to six months and paternity leave from five to 20 days, also benefiting cases of adoption or legal guardianship, as well as LGBTQIA+ parents. Food and meal vouchers are maintained for the duration of the leave.

We also offer other benefits such as *home office* (two days at home and three days in the office), compensated hours (to take advantage of holidays and the end-of-year festive period), flexible working hours (7 a.m. to 7 p.m.) and childcare assistance. We currently do not have a retention policy for returning to work after leave.

The potential rate of return is 100% for both cases, as by 2024 these people could complete their leave and return to their activities at the company. The retention rate is not applicable for the period, since 12 months have not yet passed since the return of those who were entitled to the benefit during the year. The potential retention rate is 100% and will be monitored and updated over the next two years.

Indicators related to parental leave

	2024		2023		2022	
	Men	Women	Men	Women	Men	Women
Number of employees eligible for leave and who went on leave	**45**	**7**	43	6	28	7
Number of employees returning from leave by the reporting date	**45**	**1**	43	6	28	7
Number of employees still on leave at the reporting date	**0**	**6**	0	0	0	0
Number of employees who remained in the job for at least 12 months after returning from leave	**0**	**0**	41	4	27	5
Number of employees who have not yet completed 12 months after returning from leave	**45**	**7**	0	0	0	0
Return rate	**100%**	**14.29%**	**100%**	**100%**	**100%**	**100%**
Retention rate	**n/a**	**n/a**	**95.35%**	**66.67%**	**96.43%**	**71.43%**

GRI 403-9 | OCCUPATIONAL ACCIDENTS

Indicators of accidents involving **employees**

	2024			2023			2022		
	Assets under construction	Assets in operation	Total	Assets under construction	Total	Assets in operation	Assets under construction	Assets in operation	Total
Number of man-hours worked	**195,736**	**2,886,240**	**3,081,976**	206,692	2,743,570	2,950,262	76,028	2,560,323	2,636,351
Number of recordable accidents	**0**	**2**	**2**	0	0	0	0	3	3
Number of accidents with serious consequences (except fatalities)	**0**	**0**	**0**	0	0	0	0		
Number of fatal accidents	**0**	**0**	**0**	0	0	0	0	1	1
Number of days lost or debited	**0**	**22**	**22**	0	0	0	0	6,080	6,080
Frequency rate of recordable accidents	**0.00**	**0.69**	**0.65**	0.00	0.00	0.00	0.00	1.17	1.14
Frequency rate of accidents with serious consequences (except fatalities)	**0.00**	**0.00**	**0.00**	0.00	0.00	0.00	0.00	0.00	0.00
Frequency rate of fatal accidents	**0.00**	**0.00**	**0.00**	0.00	0.00	0.00	0.00	0.39	0.38
Accident severity rate	**0.00**	**7.62**	**7.14**	**0.00**	**0.00**	**0.00**	**0.00**	**2,374.70**	**2,306.22**

GRI 403-9 | OCCUPATIONAL ACCIDENTS

Indicators of accidents involving **third parties**

	2024			2023			2022		
	Assets under construction	Assets in operation	Total	Assets under construction	Total	Assets in operation	Assets under construction	Assets in operation	Total
Number of man-hours worked	**8,938,579**	**1,899,982**	**10,838,561**	4,195,107	1,741,618	5,936,725	4,479,708	1,287,927	5,767,635
Number of recordable accidents	**14**	**3**	**17**	6	0	6	23	3	26
Number of accidents with serious consequences (except fatalities)	**0**	**0**	**0**	0	0	0	0	0	0
Number of fatal accidents	**0**	**0**	**0**	0	0	0	0	0	0
Number of days lost or debited	**130**	**5**	**135**	67	0	67	134	5	139
Frequency rate of recordable accidents	**1.57**	**1.58**	**1.57**	1.43	0.00	1.01	5.13	2.33	4.51
Frequency rate of accidents with serious consequences (except fatalities)	**0.00**	**0.00**	**0.00**	0.00	0.00	0.00	0.00	0.00	0.00
Frequency rate of fatal accidents	**0.00**	**0.00**	**0.00**	0.00	0.00	0.00	0.00	0.00	0.00
Accident severity rate	**14.54**	**2.63**	**12.46**	**15.97**	**0.00**	**11.29**	**29.91**	**3.88**	**24.10**

1. Considers CLT [Consolidated Labor Laws] employees and statutory directors. It does not cover board members, apprentices and interns. The man-hours worked are obtained using the SAP system. 2. It takes into account all accidents that must be reported (CAT): with and without time off work, except first aid. 3. Refers to accidents classified as Permanent Physical Disability: injury resulting in permanent partial or total physical disability, mutilation. 4. Counts calendar days of absence. 5. Rates calculated using a factor of 1 million man-hours

GRI 405-1 | DIVERSITY IN GOVERNANCE BODIES AND EMPLOYEES

Composition of job levels by age group (%)

	2024			2023			2022		
	Under 30 years old	30 to 50 years	Over 50 years old	Under 30 years old	30 to 50 years	Over 50 years	Under 30 years old	30 to 50 years	Over 50 years
Executive Board	**0.0**	**66.7**	**33.3**	0.0	66.7	33.3	0.0	77.8	22.2
Management	**0.0**	**86.1**	**13.9**	0.0	83.9	16.1	0.0	83.3	16.7
Coordination	**2.2**	**84.6**	**13.2**	2.5	82.7	14.8	1.3	84.0	14.7
Specialists	**0.0**	**86.3**	**13.7**	4.5	84.1	11.4	5.7	82.9	11.4
Administrative	**28.7**	**65.3**	**6.0**	29.8	64.0	6.2	27.9	64.7	7.4
Operational	**11.8**	**72.8**	**15.3**	15.3	70.7	14.1	14.4	69.0	16.6
Total	**13.7**	**72.8**	**13.5**	**16.6**	**70.7**	**12.8**	**15.5**	**69.7**	**14.8**

GRI 402-1 | MINIMUM NOTICE PERIOD FOR OPERATIONAL CHANGES

Significant operational changes depend on an agreement with the unions and do not have a minimum notification period, but we do try to give as much advance notice as possible of all situations that could have a significant impact on workers.

GRI 403-10 | OCCUPATIONAL DISEASES

We have not recorded any cases of occupational illness involving employees or third parties in our operations in the last three years.

GRI 405-1 | DIVERSITY IN GOVERNANCE BODIES AND EMPLOYEES

Composition of job levels by gender (%)

	2024		2023		2022	
	Men	Women	Men	Women	Men	Women
Executive Board	**66.67**	**33.33**	55.56	44.44	55.60	44.40
Management	**77.78**	**22.22**	80.65	19.35	83.30	16.70
Coordination	**75.82**	**24.18**	76.54	23.46	80.00	20.00
Specialists	**58.82**	**41.18**	54.55	45.45	57.10	42.90
Administrative	**43.67**	**56.33**	43.94	56.06	45.00	55.00
Operational	**93.99**	**6.01**	94.27	5.73	96.60	3,4,0
Total	**82.15**	**17.85**	**82.75**	**17.25**	**85.10**	**14.90**

Ethnic-racial diversity in the workforce (%)

	2024	2023	2022
White	**68.95**	70.61	72.40
Black	**28.24**	26.77	24.60
Indigenous	**0.18**	0.25	1.50
Asian	**1.71**	1.49	0.30
Not informed	**0.92**	0.87	1.20

Diversity by generation in the workforce (%)

	2024	2023	2022
Generation Z (1995–today)	**13.69**	12.95	8.90
Millennials (1981–1994)	**53.97**	52.93	50.50
Generation X (1966–1980)	**29.77**	31.20	36.60
Baby Boomers (1951–1965)	**2.57**	2.93	4.00

Ethnic-racial diversity in the workforce (%)

	2024	2023	2022
By gender			
Men	**76.47**	85.71	62.50
Women	**23.53**	14.29	37.50
By age group			
Under 30 years old	**0.00**	0.00	0.00
30–50 years old	**52.94**	57.14	37.50
Over 50 years	**47.06**	42.86	62.50

1. It considers statutory directors and those governed by CLT contracts.
The Statutory Board is made up of 60% women.

GRI 405-2 | RATIO OF BASIC SALARY AND REMUNERATION OF WOMEN TO MEN

Ratio of women's average pay to men's by job level (times)

	2024		2023		2022	
Remuneration	Base	Total	Base	Total	Total	Total
Executive Board	**0.84**	**0.60**	1.21	1.17	1.10	0.99
Management	**0.89**	**0.91**	0.91	0.91	0.91	0.88
Coordination	**0.97**	**0.87**	0.99	0.88	1.08	0.94
Specialists	**0.91**	**0.90**	0.95	0.94	0.95	0.92
Administrative	**0.90**	**0.92**	0.98	0.97	0.98	0.98
Operational	**1.36**	**1.12**	1.40	1.16	1.45	1.21

GRI 410-1 | SECURITY PERSONNEL TRAINED IN HUMAN RIGHTS POLICIES OR PROCEDURES

At the close of 2024, the 132 third-party security contractors had valid mandatory training and had completed the contractor's additional human rights training.

GRI GRI 411-1 | RIGHTS OF INDIGENOUS PEOPLES

There was no interference in territories occupied by indigenous communities, in accordance with Interministerial Ordinance No. 60/2015. For this reason, it was not necessary to carry out the Basic Environmental Plan for the Indigenous Component (PBA-CI) within the scope of environmental licensing, both in the preliminary implementation phase and in the construction phase throughout 2024.

GRI EU4 | LENGTH OF OVERHEAD AND UNDERGROUND TRANSMISSION AND DISTRIBUTION LINES, BROKEN DOWN BY REGULATORY SYSTEM

Length of circuits (km)

	2024	2023	2022
Electrical voltage (kV)			
500 kV	**885.1**	885.1	883.0
440 kV	**6,514.2**	6,514.2	6,474.0
345 kV	**894.3**	894.3	665.7
230 kV	**1,997.2**	1,920.1	1,896.3
"Underground (230 kV/345 kV)"	**131.5**	131.5	74.0
138 kV	**9,514.8**	9,514.8	9,350.9
88 kV	**1,351.2**	1,351.2	1,359.6
69 kV	**1.4**	1.4	2.1
Total	**21,289.7**	**21,212.6**	**20,705.6**

Note: We had 3,425.6 km of circuits under construction at the end of 2023, compared to 1,526 km at the end of 2022.

GRI EU3 | NUMBER OF RESIDENTIAL, INDUSTRIAL, INSTITUTIONAL AND COMMERCIAL CONSUMER UNITS

	2024	2023	2022
Number of business partners			
Consumers in the free market	**16**	14	14
Energy distributors	**12**	11	11
Generators and self-producers	**59**	59	59
Transmitters	**29**	27	25

NOTE: ISA ENERGIA links its sustainable business vision to the provision of quality services, with efficiency, competitive costs and access to reliable information about the service offered. In 2024, its client portfolio included: (i) 12 distributors, (ii) 59 generators and self-producers, (iii) 29 transmitters and (iv) 16 free consumers.

GRI EU8 | RESEARCH AND DEVELOPMENT ACTIVITY AND EXPENDITURE AIMED AT PROVIDING RELIABLE ELECTRICITY AND PROMOTING SUSTAINABLE DEVELOPMENT

R&D investments by research line ANEEL (BRL thousand)

	2024	2023	2022
Alternative sources of electricity generation	**287.5**	0.0	0.0
Electricity systems planning	**4,083.6**	7,013.2	3,178.8
Electricity systems operation	**3,106.5**	1,913.4	1,873.1
Electricity systems supervision, control and protection	**6,026.9**	9,152.0	3,601.8
Other	**1,341.0**	1,805.3	1,443.0
Total	**14,845.7**	**19,883.9**	**10,096.6**

NOTE: "There was a significant variation in the annual comparison due to the year 2024 having been focused mainly on the evaluation of results of ongoing projects and defense of their continuity, thus impacting disbursement forecasts."

EU12 | TRANSMISSION LOSSES BY SUBSIDIARY (GWh)

	2024	2023	2022
EVRECY	**20.1**	20.0	52.6
IE Aguapeí	**8.0**	8.0	245.3
IE Biguaçu	**2.7**	3.0	18.1
IE Itapura	**87.4**	82.8	211.0
IE Itaquerê	**0.0**	0.0	4.4
IE Itaúnas	**15.9**	16.5	n/a
IE Pinheiros	**5.1**	5.1	683.3
IE Serra do Japi	**27.5**	27.0	280.3
IE Sul	**40.3**	37.3	131.4
IE Tibagi	**4.0**	8.4	87.6

	2024	2023	2022
IEMG	**63.1**	63.7	72.1
IENNE	**118.5**	119.7	144.1
Jaguar 8	**17.0**	14.6	n/a
Jaguar 6	**20.8**	22.8	n/a
Jaguar 9	**82.0**	83.3	n/a
ISA ENERGIA BRASIL	**2,860.4**	2,889.0	5,474.1
Total	**3,372.7**	**3,401.2**	**7,404.3**
Total Transmitted Energy (GWh)	**203.698.8**	**152,188.3**	

Variations can occur due to, for example, maintenance on assets, equipment and transmission lines coming into or going out of operation and demand from the electricity system. In addition, the method for calculating transmission losses uses the records of active power measurements monitored at each asset, so variations can also occur due to possible measurement errors and are inherent to the calculation method.

EU 22 | PHYSICALLY AND ECONOMICALLY DISPLACED PEOPLE

Number of properties indemnified and regularized by region	Current period	Previous period
North	0	0
Northeast	703	0
Midwest	0	0
Southeast	904	73
South	0	21
Total	**1,607**	**94**
Number of properties whose land clearance and regularization process was underway at the end of the period	**0**	**1,029**

Note: The company's practice is to pay fair compensation with the least impact on the properties affected by the projects.

It should be noted that there is no relationship between the information from the periods compared, since land clearance depends on the number of lots auctioned off, the stage of the clearance process that the project is at, business strategy, among others, where we can have significant figures without any relationship between the information provided in previous years.

Indicadores ANEEL adicionais

Operational indicators: no breakdown by subsidiary

2024	2023	2022
Number of municipalities		
107	105	101

2024	2023	2022
Number of substations		
129	129	125

2024	2023	2022
Installed transformation capacity (MVA)		
67,803	65,488	64,124

	Installed transformation capacity (MVA)	Number of substations	Number of municipalities
EVRECY	3,141.00	3	3
Jaguar 9	2,400.00	3	3
Jaguar 8	1,200.00	1	1
Jaguar 6	250.00	0	0
ISA ENERGIA BRASIL	49,461.76	109	87
IENNE	0.00	0	0
IEMG	1,600.00	3	3
IE Tibagi	500.00	1	0
IE Sul	900.00	2	2
IE Serra do Japi	2,000.00	2	2
IE Pinheiros	400.00	1	1
IE Itaúnas	1,350.00	1	1
IE Itaquerê	900.00	1	0
IE Itapura	2,000.00	1	1
IE Biguaçu	300.00	1	1
IE Aguapeí	1,400.00	2	2
Total	**67,802.76**	**129**	**107**

Investments made (BRL million)

	2024	2023	2022
In reinforcements and improvements	**1,371.35**	1,220.28	824.60
Greenfield	**2,263.17**	722.66	1,104.10
Brownfield	**0.00**	0.00	0.00
Total	**3,634.52**	**1,942.94**	**1,928.70**

Environmental performance indicators

	2024	2023	2022
Number of significant leaks	**4**	0	1
Volume of oil leaked (liters)	**60,000**	0	0
Amount of waste contaminated by PCB (Ascarel) disposed of (kg)	**177,438**	0	61,573
Number of trees cut down	**103**	199	125
Total water consumption (m^3)	**51,877**	57,841	73,293
Water consumption per employee (m^3)	**31.71**	36.02	50.58

1. In 2024 we had four incidents of oil leakage at substations in operation. The Environmental Contingency Plan was activated for these cases, with containment of the leaked oil using peat, blankets, removal of the contaminated gravel and suction of the oil into the drainage boxes. A specialized company was hired to dispose of the waste generated, which totaled 154.9 metric tons of hydrocarbon-containing waste and 48.28 metric tons of contaminated soil and rock.

Amounts paid as remuneration and benefits (BRL million)

	2024	2023	2022
Gross payroll	**165,166.59**	145,791.60	123,757.80
Compulsory social charges	**109,064.46**	99,805.81	87,098.50
Education	**432.35**	385.24	436.50
Food	**39,188.99**	34,187.50	28,384.50
Transportation	**672.48**	402.06	313.70
Health	**33,029.10**	30,278.63	19,406.80
Foundation	**0.00**	0.00	0.00
Occupational health and safety	**0.00**	0.00	0.00
Culture	**0.00**	0.00	0.00
Training and professional development	**0.00**	0.00	0.00
Day care centers or childcare assistance	**460.15**	427.50	443.80
Other	**1,224.04**	998.47	1,381.70

GRI content summary

Statement of use	ISA ENERGIA BRASIL reported in accordance with GRI Standards for the period from January 1, 2024 to December 31, 2024
GRI 1 used	GRI 1 - Foundation 2021
Applicable GRI Sector Standard(s)	GRI G4 Contents for the Electric Utilities Sector 2013

					OMISSION		
GRI STANDARD OR OTHER SOURCE	**CONTENTS**	**SDG**	**LOCATION - CHAPTER**	**PAGES**	**REASON**	**EXPLANATION**	**ASSURANCE**
GRI 2: General Contents 2021: The organization and its reporting practices	2-1: Organization details		This Report	24, 25			NO
	2-2: Entities included in the organization's sustainability report		This Report	106			YES
	2-3: Reporting period, frequency and point of contact		This Report	106			NO
	2-4: Information reformulations		Not applicable			There were no reformu-lations in the reported period	YES
	2-5: External verification		This Report	106			YES
GRI 2: General Contents 2021: Activities and Workers	2-6: Activities, value chain and other business relationships		Operation	71			NO
	2-7: Employees	8 and 10	Employees	112 - Exhibits			NO
	2-8: Workers who are not employees	8 and 10	Exhibits	113			NO

					OMISSION		
GRI STANDARD OR OTHER SOURCE	**CONTENTS**	**SDG**	**LOCATION - CHAPTER**	**PAGES**	**REASON**	**EXPLANATION**	**ASSURANCE**
GRI 2: General Contents 2021: 3. Governance	2-9: Governance structure and its composition		Governance	26			NO
	2-10: Appointment and selection to the highest governance body	5 and 16	Governance	26			NO
GRI 2: General Contents 2021: 3. Governance	2-11: Chairman of the highest governance body	16	Governance	27			NO
	2-12: Role played by the highest governance body in overseeing impact management	16	Governance	26			NO
	2-13: Delegation of responsibility for impact management		Governance	26			NO
	2-14: Role of the highest governance body in sustainability reporting		This Report	106			NO
	2-15: Conflicts of Interest	16	Governance	26			NO
	2-16: Communicating crucial concerns		Governance	26	Confidentiality restrictions	Sensitive and strategic information	YES
	2-17: Collective knowledge of the highest governance body		Governance	26			NO
	2-18: Assessment of the performance of the highest governance body		Governance	28			NO
	2-19: Remuneration policies		Governance	28			NO
	2-20: Process for determining remuneration		Governance	28			NO
	2-21: Proportion of total annual remuneration		People	91			YES
GRI 2: General Contents 2021: 4. Strategy, policies and practices	2-22: Declaration on sustainable development strategy		Introduction	7			NO
	2-23: Policy commitments		Governance	24, 40, 109			NO
	2-24: Incorporating policy commitments		Governance	24, 31, 32			NO

GRI STANDARD OR OTHER SOURCE	CONTENTS	SDG	LOCATION - CHAPTER	PAGES	OMISSION		ASSURANCE
					REASON	EXPLANATION	
GRI 2: General Contents 2021: 4. Strategy, policies and practices	2-25: Processes to repair negative impacts		Safety	44, 74			YES
	2-26: Mechanisms for advice and raising concerns	16	Governance	33			YES
	2-27: Compliance with laws and regulations	16	Exhibits	113			YES
	2-28: Participation in associations	16	Governance	38			NO
GRI 2: General Contents 2021: 5. Stakeholder engagement	2-29: Approach to stakeholder engagement		Governance	36, 72			YES
	2-30: Collective bargaining agreements	8	Exhibits	85, 113			NO
GRI G4 Contents for the Electric Utilities Sector 2013	EU3: Number of residential, industrial, institutional and commercial consumer units		Exhibits	139			NO
	EU4: Length of overhead and underground transmission and distribution lines, broken down by regulatory system	7	Exhibits	138			NO
GRI 3: Materials Topics 2021	3-1: Material topics process		This Report	107			YES
	3-2: List of material topics		This Report	107			YES
GOOD GOVERNANCE AND INTEGRITY							
GRI 3: Materials Topics 2021	3-3 Management of material topics		Evolution	11, 14			NO
GRI 205: Anti-corruption 2016	205-1: Operations assessed for risks related to corruption	16	Governance	29			YES
	205-2: Communication and training on anti-corruption policies and procedures	16	Governance	30			NO

GRI STANDARD OR OTHER SOURCE	CONTENTS	SDG	LOCATION - CHAPTER	PAGES	OMISSION		ASSURANCE
					REASON	EXPLANATION	
GRI 205: Anti-corruption 2016	205-3: Confirmed cases of corruption and measures taken	16	Governance	31			YES
GRI 206: Unfair Competition 2016	206-1: Lawsuits for unfair competition, trust and monopoly practices	16	Exhibits	112			NO
GRI 406: Non-discrimination 2016	406-1: Cases of discrimination and corrective measures taken	5 and 8	People	92			NO
TRANSFORMATIVE LEADERSHIP AND THE ABILITY TO INFLUENCE							
GRI 3: Materials Topics 2021	3-3 Management of material topics		ISA ENERGIA BRASIL	14			NO
SOLIDITY AND GROWTH							
GRI 3: Materials Topics 2021	3-3 Management of material topics		ISA ENERGIA BRASIL, Operation	20, 48			NO
GRI 201: Economic Performance 2016	201-1: Direct economic value generated and distributed	8 and 9	Finance	103			YES
GRI 203: Indirect Economic Impacts 2016	203-1: Investments in infrastructure and support services	5, 9 and 11	Operation	49			NO
GRI G4 Contents for the Electric Utilities Sector 2013	EU6: Management approach to guarantee the availability and reliability of energy in the short and long term	7, 9 and 11	This Report	49, 55, 75			NO
ANTICIPATION AND INNOVATION							
GRI 3: Materials Topics 2021	3-3 Management of material topics		This Report	108			NO
GRI G4 Contents for the Electric Utilities Sector 2013	EU7: Demand management programs, including residential, commercial, institutional and industrial programs		Governance	38			NO

GRI STANDARD OR OTHER SOURCE	CONTENTS	SDG	LOCATION - CHAPTER	PAGES	OMISSION		ASSURANCE
					REASON	EXPLANATION	
GRI G4 Contents for the Electric Utilities Sector 2013	EU8: Research and development activity and expenditure aimed at providing reliable electricity and promoting sustainable development		Operation, Exhibits	53, 138			NO
EXCELLENCE IN CARRYING OUT ITS ACTIVITY							
GRI 3: Materials Topics 2021	3-3 Management of material topics		Operation	51			NO
GRI 418: Customer Privacy 2016	418-1: Substantiated complaints about breaches of privacy and loss of customer data	16	Governance	33			YES
GRI G4 Contents for the Electric Utilities Sector 2013	EU12: Percentage of transmission and distribution losses in relation to total energy output	7, 8, 12 and 13	Exhibits	139			YES
	EU21: Contingency planning measures, disaster/emergency management plans and training programs and recovery/restoration plans		Governance	28, 57			YES
GRI G4 Contents for the Electric Utilities Sector 2013	EU25: Number of accidents and deaths of service users involving company assets, including court decisions and settlements, as well as pending legal cases relating to illnesses		Communities	100			YES
PROACTIVE CONTRIBUTION TO GLOBAL ENVIRONMENTAL CHALLENGES							
GRI 3: Materials Topics 2021	3-3 Management of material topics		This Report	108			NO
GRI 201 | Economic performance 2016	201-2: Financial implications and other risks and opportunities arising from climate change	13	Climate	76			YES
GRI 302: Energy 2016	302-1: Energy consumption within the organization	7, 8, 12 and 13	Exhibits	114			YES
	302-4: Reduced energy consumption	7, 8, 12 and 13	Climate	81, 83			YES

GRI STANDARD OR OTHER SOURCE	CONTENTS	SDG	LOCATION - CHAPTER	PAGES	OMISSION		ASSURANCE
					REASON	EXPLANATION	
GRI 303: Water and Wastewater 2018	303-1: Interactions with water as a shared resource	6 and 12	Operation	62			NO
	303-2: Management of impacts related to water disposal	6	Operation	62			YES
	303-3: Water abstraction	6	Operation	62, 115			YES
GRI 304 | Biodiversity 2016	304-1 | Operational units owned, leased or managed within or adjacent to environmental protection areas and areas of high biodiversity value located outside environmental protection areas	6, 14 and 15	Exhibits	118			YES
	304-2 | Significant impacts of activities, products and services on biodiversity	6, 14 and 15	Operation	65, 66			YES
GRI 304 | Biodiversity 2016	304-3 | Protected or restored habitats	6, 14 and 15	Operation, Exhibits	64, 67, 124, 125			YES
	304-4 | Species included in the IUCN Red List and in national conservation lists with habitats in areas affected by the organization's operations	6, 14 and 15	Operation	64			YES
GRI 305: Emissions 2016	305-1: Direct (Scope 1) GHG emissions	3, 12, 13, 14 and 15	Climate	81			YES
	305-2: Indirect energy (Scope 2) GHG emissions	3, 12, 13, 14 and 15	Climate	81			YES
	305-3 | Other indirect greenhouse gas (GHG) (Scope 3) emissions	3, 12, 13, 14 and 15	Climate	81			YES
	305-4 | Intensity of greenhouse gas (GHG) emissions	13, 14 and 15	Climate	82			YES
	305-5: Reduction of greenhouse gas (GHG) emissions	13, 14 and 15	Climate, Exhibits	82			YES

GRI STANDARD OR OTHER SOURCE	CONTENTS	SDG	LOCATION - CHAPTER	PAGES	OMISSION		ASSURANCE
					REASON	EXPLANATION	
GRI 306: Waste 2020	306-1: Waste generation and significant waste-related impacts	3, 6, 11 and 12	Operation	61			YES
	306-2: Management of significant waste-related impacts	3, 6, 11 and 12	Operation	61			YES
	306-4: Waste not destined for final disposal	3, 11 and 12	Exhibits	126, 127, 128, 129, 130			YES
	306-5: Waste destined for disposal	3, 11 and 12	Exhibits	126, 127, 128, 129, 130			YES
COMMITMENT TO SOCIO-ECONOMIC DEVELOPMENT							
GRI 3: Materials Topics 2021	3-3 Management of material topics		Communities	95			NO
GRI 410: Security Practices 2016	410-1: Security personnel trained in human rights policies or procedures	16	Exhibits	139			NO
GRI 411: Rights of indigenous peoples 2016	411-1: Cases of violations of indigenous peoples' rights	2	Exhibits	138			YES
GRI 413: Local Communities 2016	413-1: Operations with local community involvement, impact assessments and development programs		Communities	96, 99			YES
GRI 413: Local Communities 2016	413-2: Operations with significant actual and potential negative impacts on local communities	1 and 2	Communities	96, 100			YES
GRI G4 Contents for the Electric Utilities Sector 2013	EU22: Number of people physically and economically displaced and compensation, broken down by type of project		Exhibits	100, 139			NO

GRI STANDARD OR OTHER SOURCE	CONTENTS	SDG	LOCATION - CHAPTER	PAGES	OMISSION		ASSURANCE
					REASON	EXPLANATION	
STRATEGIC ALLIANCES FOR TRANSFORMATION							
GRI 3: Materials Topics 2021	3-3 Management of material topics		ISA ENERGIA BRASIL	20			NO
GRI 204: Procurement Practices 2016	204-1: Proportion of spending on local suppliers	8	Operation	70			NO
GRI 308: Supplier Environmental Assessment 2016	308-1: New suppliers selected based on environmental criteria		Operation	70			YES
	308-2: Negative environmental impacts in the supply chain and measures taken		Operation	70			NO
GRI 407: Freedom of association and collective bargaining 2016	407-1 | Operations and suppliers where the right to freedom of association and collective bargaining may be at risk	8	Operation	70			NO
GRI 408: Child Labor 2016	408-1: Operations and suppliers at significant risk of child labor cases	8 and 16	Operation	70			NO
GRI 409: Forced or Slave-like Labor 2016	409-1: Operations and suppliers at significant risk of cases of forced or slave-like labor	8	Operation	70			NO
GRI 414: Supplier Social Assessment 2016	414-1 | New suppliers selected based on social criteria	5, 8 and 16	Operation	70			YES
	414-2 | Negative social impacts in the supply chain and measures taken	5, 8 and 16	Operation	70			NO
ATTRACTING, DEVELOPING AND NURTURING THE BEST TALENTS							
GRI 3: Materials Topics 2021	3-3 Management of material topics		People	84			NO
GRI 201 | Economic performance 2016	201-3: Defined benefit plan obligations and other retirement plans		Exhibits	112			NO

GRI STANDARD OR OTHER SOURCE	CONTENTS	SDG	LOCATION - CHAPTER	PAGES	OMISSION		
					REASON	EXPLANATION	ASSURANCE
GRI 401: Employment 2016	401-1: New employee hires and employee turnover	5, 8 and 10	Exhibits	131, 132			NO
	401-3: Maternity/paternity leave	5 and 8	Exhibits	133			NO
GRI 402: Labor Relations 2016	402-1: Minimum notice period for operational changes	8	Exhibits	136			NO
GRI 403: Occupational Health and Safety 2018	403-1: Occupational health and safety management system	8	Safety	43			NO
	403-2: Hazard identification, risk assessment, and incident investigation	8	Safety	46			NO
GRI 403: Occupational Health and Safety 2018	403-3: Occupational health services	8	People	91			NO
	403-4: Worker participation, consultation, and communication on occupational health and safety	8 and 16	Safety	46			NO
	403-5: Worker training on occupational health and safety	8	Safety	46			NO
	403-6: Promoting workers' health	3	People	91			NO
	403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	8	Safety	43			NO
	403-8: Workers covered by an occupational health and safety management system	8	Safety	43			NO
	403-9 Occupational accidents	3, 8 and 16	Safety, Exhibits	46, 134, 135			YES
	403-10 Occupational diseases	3, 8 and 16	People, Exhibits	91, 136			YES

GRI STANDARD OR OTHER SOURCE	CONTENTS	SDG	LOCATION - CHAPTER	PAGES	OMISSION		ASSURANCE
					REASON	EXPLANATION	
GRI 404: Training and Education 2016	404-1: Average hours of training per year per employee	4, 5, 8 and 10	People	88			NO
	404-2: Programs for improving employee skills and career transition assistance	8	People	87			NO
	404-3: Percentage of employees receiving regular performance and career development reviews	5, 8 and 10	People	89			NO
GRI 405: Diversity and Equal Opportunities 2016	405-1: Diversity in governance bodies and employees	5 and 8	People, Exhibits	92, 136, 137			NO
	405-2: Ratio of basic salary and remuneration of women to men	5, 8 and 10	Exhibits	137			NO
GRI 406: Non-discrimination 2016	406-1: Cases of discrimination and corrective measures taken	5 and 8	People	92			NO
GRI 407: Freedom of association and collective bargaining 2016	407-1: Operations and suppliers where the right to freedom of association and collective bargaining may be at risk	8	Operation	70			NO
GRI 408: Child Labor 2016	408-1: Operations and suppliers at significant risk of child labor cases	8 and 16	Operation	70			NO
GRI 409: Forced or Slave-like Labor 2016	409-1: Operations and suppliers at significant risk of cases of forced or slave-like labor	8	Operation	70			NO
GRI G4 Contents for the Electric Utilities Sector 2013	EU14: Programs and processes that ensure the availability of a qualified workforce		People	87			NO
	EU16: Policies and requirements regarding the health and safety of employees and outsourced and subcontracted workers		Safety	43			YES
	EU18: Percentage of outsourced and subcontracted workers undergoing relevant health and safety training		Safety	43			NO

ENERGIA

Sustainability Report 2024

The preparation of this Annual Sustainability Report is the result of a joint effort by the entire ISA ENERGIA BRASIL team, with general coordination by the Communication, Sustainability and Institutional Relations Department.

Content, consulting and design

Beon ESG

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Independent auditor's limited assurance report on the non-financial information included in the 2024 Sustainability Reportt

To the Board of Directors and Shareholders
Isa Energia Brasil

São Paulo - SP

Introduction

We have been engaged by Isa Energia Brasil ("Company" or "Isa Energia") to present our limited assurance report on the non-financial information included in the 2024 Sustainability Report of Isa Energia, in the GRI Content Index, for the year ended December 31, 2024.

Our limited assurance does not cover prior-period information, or any other information disclosed together with the 2024 Sustainability Report, including any images, audio files or videos.

Responsibilities of Isa Energia Brasil's management

The management of Isa Energia is responsible for:

(a) selecting or establishing adequate criteria for the preparation and presentation of the information included in the 2024 Sustainability Report;

(b) preparing the information in accordance with the GRI Standards and with the basis of preparation developed by the Company;

(c) designing, implementing and maintaining internal controls over the significant information used in the preparation of the 2024 Sustainability Report, free from material misstatement, whether due to fraud or error.

Limitations in the preparation and presentation of non-financial information and indicators

In the preparation and presentation of non-financial information and indicators Management followed the definitions of the Preparation Base developed by the Company and the GRI Standards, therefore, the information included in the 2024 Sustainability Report does not aim to provide assurance with regard to the compliance with social, economic, environmental or engineering laws and regulations. However, the aforementioned standards establish the presentation and disclosure of possible cases of non-compliance with such regulations when sanctions or significant fines are applied.

The absence of a significant set of established practices on which to base the evaluation and measurement of non-financial information allows for different but acceptable evaluation and measurement techniques, which can affect comparability between entities and over time.

Our independence and quality control

We comply with the independence and other ethical requirements of the Federal Accounting Council (CFC) in NBCs PG 100 and 200 and NBC PA 291, which are based on the principles of integrity, objectivity and professional competence, and which also consider the confidentiality and behavior of professionals.

We apply the Brazilian and international quality control standards established in NBC PA 01, issued by the CFC, and thus maintain an appropriate quality control system that includes policies and procedures related to compliance with ethical requirements, professional standards, legal requirements and regulatory requirements.

Independent auditor's responsibility

Our responsibility is to express a conclusion on the non-financial information included in the 2024 Sustainability Report, based on our limited assurance engagement carried out in accordance with the Technical Communication CTO 01/12, "Issuance of an Assurance Report related to Sustainability and Social Responsibility", issued by the Federal Accounting Council (CFC), based on the Brazilian standard NBC TO 3000, "Assurance Engagements Other than Audit and Review", also issued by the CFC, which is equivalent to the international standard ISAE 3000, "Assurance engagements other than audits or reviews of historical financial information", issued by the International Auditing and Assurance Standards Board (IAASB), applicable to non-financial information.

The aforementioned standards require that the work be planned and performed to obtain limited assurance that the non-financial information included in the 2024 Sustainability Report, taken as a whole, is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion.

A limited assurance engagement conducted in accordance with the Brazilian standard NBC TO 3000 and ISAE 3000 mainly consists of making inquiries of management and other professionals of Isa Energia involved in the preparation of the information, as well as applying analytical procedures to obtain evidence that allows us to issue a limited assurance conclusion on the information, taken as a whole. A limited assurance engagement also requires the performance of additional procedures when the independent auditor becomes aware of matters that lead him to believe that the information disclosed in the 2024 Sustainability Report taken as a whole might present material misstatements.

As part of a limited assurance engagement in accordance with NBC TO 3000 (ISAE 3000), we exercise professional judgment and maintain professional skepticism throughout the engagement. We also:

(a) Determine the suitability in the circumstances of the Company's use of the GRI Standards as basis of preparation of the non-financial information and indicators.

(b) Perform risk assessment procedures, including obtaining an understanding of internal controls relevant to the engagement, to identify where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of the Company's internal controls.

(c) Design and perform procedures responsive to where material misstatements are likely to arise in the non-financial information and indicators. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

SUMMARY OF THE PROCEDURES PERFORMED

The procedures selected are based on our understanding of the aspects related to the compilation, materiality, and presentation of the information included in the 2024 Sustainability Report, other circumstances of the engagement and our analysis of the activities and processes associated with the material information disclosed in the 2024 Sustainability Report in which significant misstatements might exist. The procedures comprised:

(a) planning the work, taking into consideration the materiality and the volume of quantitative and qualitative information and the operating and internal control systems that were used to prepare the information included in the 2024 Sustainability Report;

(b) understanding the calculation methodology and the procedures adopted for the compilation of indicators through inquiries of the managers responsible for the preparation of the information;

(c) applying analytical procedures to quantitative information and making inquiries regarding the qualitative information and its correlation with the indicators disclosed in the 2024 Sustainability Report;

(d) applying substantive tests to certain non-financial information and indicators; and

(e) when non-financial data relate to financial indicators, comparing these indicators with the financial statements and/or accounting records;

The limited assurance engagement also included the analysis of the compliance with the GRI Standards and the criteria established in the Premises Base developed by the Company.

Our procedures did not include assessing the adequacy of the design or operating effectiveness of the controls, testing the data on which the estimates are based or separately developing our own estimate to compare with Isa Energia's estimate.

BASIS FOR CONCLUSION

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Scope and limitations

The procedures applied in a limited assurance engagement are substantially less detailed than those applied in a reasonable assurance engagement, the objective of which is the issuance of an opinion on the information included in the 2024 Sustainability Report. Consequently,

we were unable to obtain reasonable assurance that we would become aware of all significant matters that might be identified in a reasonable assurance engagement, the objective of which is the issuance of an opinion. Had we performed an engagement with the objective of issuing an opinion, we might have identified other matters and possible misstatements in the information included in the 2024 Sustainability Report. Therefore, we do not express an opinion on this information.

Non-financial data are subject to more inherent limitations than financial data, due to the nature and diversity of the methods used to determine, calculate and estimate these data. Qualitative interpretations of the relevance, materiality, and accuracy of the data are subject to individual assumptions and judgments. Furthermore, we did not consider in our engagement the data reported for prior periods, nor future projections and goals. Our assurance report must be read and understood in the context of the limitations inherent in the process of the preparation of non-financial information and indicators used by management, including the fact this information is not intended to provide assurance with regard to the compliance with social, economic, environmental or engineering laws and regulations.

The contents included in the scope of this assurance engagement are presented in the GRI Content Index of the 2024 Sustainability Report.

Conclusion

Based on the procedures performed, described herein, and on the evidence obtained, no matter has come to our attention that causes us to believe that the non-financial information included in the 2024 Sustainability Report of Isa Energia has not been prepared, in all material respects, in accordance with the criteria established in the Preparation Base and with the GRI Standards.

Other matters - Restriction on use and distribution

This report was prepared for the use of Isa Energia and may be presented or distributed to third parties, as long as they are familiar with the object and criteria applicable to this assurance engagement, considering its specific purpose described in the first paragraph of this report.

Any parties other than Isa Energia that obtain access to this report, or a copy thereof, and rely on the information contained therein does so at their own risk. We do not accept or assume any responsibility and deny any liability to any party other than Isa Energia for our engagement, the assurance report or our conclusions.

São Paulo, April 30, 2025

PricewaterhouseCoopers
Auditores Independentes Ltda.
CRC 2SP000160/O-5

Maurício Colombari
Contador CRC 1SP195838/O-3

isa ENERGIA

Sustainability Report 2024

BASIS OF PREPARATION

PwC ASSURANCE

All the menus in this report are navigable

Introduction

A pioneer in the development of innovations that contribute to the energy transition, ISA ENERGIA BRASIL is made up of more than 1,600 employees and operates in 18 Brazilian states, operating a transmission network through which around 30% of all electricity transmitted in the country travels and 95% in the state of São Paulo. We are part of ISA, a multi-Latin company belonging to the Ecopetrol Group, made up of 53 subsidiaries operating in the sectors of electricity transmission, highway concessions, telecommunications and intelligent management of real-time systems, present in Argentina, Bolivia, Brazil, Chile, Colombia and Central America.

We are a B2S (Business to Society) company, which means that people are at the center of our strategy, aimed at creating positive environmental impacts, contributing to social development, and guaranteeing ethical, responsible and transparent business conduct. In addition, along with business growth and operational excellence that generate value and ensure corporate longevity, we invest in the development of our employees, in promoting diversity and inclusion (with the Outros Olhares program) and in developing social programs (with Conexão Desenvolvimento). The results achieved on these fronts are evidence of our ability to plan and execute relevant projects beyond the electrical infrastructure.

Therefore, in order to guarantee success and excellence in our operation, and in line with our commitment to transparency, we have conducted an assurance process and independent external audit with PricewaterhouseCoopers LLP (PwC), the purpose of which is to obtain evidence regarding the information described in the 2024 Annual Sustainability Report and the 2024 Greenhouse Gas Emissions Inventory Report (GHG Protocol), providing limited assurance of measures of our performance.

As part of this assurance process, we have prepared this document, called **Basis of Preparation**, in accordance with the update of PwC's assurance methodology, based on the ISAE 3000 standard, in order to serve as a guide and to direct and complement the reporting of sustainability information contained in the **2024 Annual Sustainability Report**. The information was prepared in accordance with the GRI Standards, also observing guidelines from the Integrated Reporting framework. In addition, the report complies with the provisions of the Electricity Sector Accounting Manual, which guides the Annual Social and Environmental Responsibility Report of the National Electric Power Agency (ANEEL), the regulatory body for our activities.

The Materiality study used in the 2024 Report was conducted in 2023/2024 by ISA and its companies, and involved a survey of 1,100 representatives of our stakeholders: employees, shareholders, investors, the media, members of associations, communities, customers, financial analysts, representatives of the state and non-governmental organizations (NGOs), as well as the younger generations, in telephone interviews, online media and discussion groups. The approaches did not mention any additional topics or concerns to those presented in the initial scope of the survey by the business.

The items that make up our Basis of Preparation are described below: - **organizational limits** considered for the reporting of sustainability information and the exceptions to these limits, when applicable; - **monetary information** reported and the accounting information in relation to the Financial Statements; - the main **systems used to collect**, record and report sustainability information and; the **reporting criteria** for each of the GRI Standards indicators reported.

Organizational limits and exceptions in the scope of reporting

In this item, we detail the scope and its exceptions, and the company's organizational limits described in the 2024 Annual Sustainability Report.

The scope of the Report includes the assets in operation and under construction of ISA ENERGIA BRASIL and the subsidiaries in which we have a 100% stake, except where indicated in a footnote. Throughout the report, we have also included some highlights of assets in which we only have a shareholding and assets under construction.

In 2024, we ended the year anticipating the start-up date of the Minuano Project (RS), which adds reliability to the flow of large blocks of energy in the southern region, and is essential for improving the quality of service to the mountainous region of Rio Grande do Sul. The project's infrastructure includes 115 kilometers of transmission lines, as well as the largest substation in the state in terms of power, with 2,700 MVA, 195,000 m^2 of installed area and 77,000 m^2 of energized area.

All exceptions and/or changes to the organizational limits of specific indicators listed in the “Exceptions to limits and reporting period” column of the Indicators and Criteria Table are available in the Table itself in item 5 below.

Accounting information, currencies and conversion

For the 2024 Annual Sustainability Report, we followed the guidelines of ANEEL's Electricity Sector Accounting Manual (MCSE), in which financial results are shown on a corporate basis, and not only on a regulatory basis, following the *International Financial Reporting Standards* (IFRS), issued by the *International Accounting Standards Board* (IASB).

The economic and financial data are presented in the 2024 Report on a consolidated basis (wholly-owned subsidiaries and companies with equity equivalence), in line with our Financial Statements for the same period, available for consultation at the link: **https://ri.isaenergiabrasil.com.br/pt/informacoes-financeiras/central-de-resultados**

It should be noted that our individual and consolidated financial statements for 2024 have been audited by an independent third party and are outside the scope of this assurance.

Also based on the Financial Statements, for the 2024 Report, the currency used was the Brazilian real and there was no conversion of values.

Reporting systems

The main systems used to obtain the primary data on which the indicators reported in the 2024 Annual Sustainability Report were based were:

- **Sustainability Indicator System (SIS)**, a platform contracted by ISA ENERGIA BRASIL to manage sustainability indicators and performance, obtaining the data that make up the quantitative indicators reported, with the Sustainability area being responsible for managing, consolidating the data and administering the tool.

  The operational and administrative areas are responsible for collecting, entering and validating data on the platform. The frequency of data entry varies according to the types, topics and demands of the process and GRI indicators, and can be monthly, quarterly or annually.

- Specifically for the management of the sulfur hexafluoride indicator (SF_6) we currently use **SAP**, in which the technical and operational areas enter the information and then pass on the consolidated data to the Sustainability area.

Details of the reporting criteria

This item includes the reporting criteria and assumptions included in the “Indicators and Criteria Table”, which was drawn up following the guidelines of the PwC methodology. It also presents the 2021 GRI *Standards* 2021 indicators corresponding to our business, with a description and breakdown of the criteria corresponding to each indicator, in addition to highlighting the exceptions and/or changes that occurred within the reporting limits and periods (January 1, 2024 to December 31, 2024), when applicable.

The contents and indicators defined as mandatory for reporting have been updated and are in accordance with the 2021 GRI *Standards* materiality, and are available both throughout the Report and in the Table below.

With regard to exceptions and/or changes in reporting limits, these have been included and explained throughout the table, when applicable to each indicator.

The “Indicators and Criteria Table” is available below:

GRI Content	Name of the Standard	Criteria breakdown	Exceptions to the limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
2-6 (2021)	Activities, value chain and other business relationships	c. Relevant business relationships: refer to shareholdings in other companies. The report mentions the concessions in which ISA ENERGIA BRASIL has a stake, but these are not included in the scope of the GRI content. d. Significant changes refer to: changes in the company's corporate control; start and end of concession contracts; re-insourcing or outsourcing of activities; and the company's entry or exit from certain markets. In 2024, the significant changes will fall within the scope of winning new concession contracts.	n/a	n/a	n/a
2-7 (2021)	Employees	The concept used for “employees” is employees under CLT regime, covered by a collective bargaining agreement, on a fulltime basis, and Statutory Directors, who appear on our Payroll, excluding Apprentices, Board Members and Interns. All fall within the GRI concept of permanent, fulltime employees. Interns and apprentices are hired under specific terms, in accordance with current legislation. The board members are chosen by vote at an Ordinary General Meeting attended by the shareholders. ISA ENERGIA BRASIL does not have “temporary employees” or “employees without a guaranteed workload” or “part-time employees”. Job categories are defined as: Board Members, President, Directors, Managers, Coordinators, Experts, Administrative Staff, Operational Technicians, Interns and Apprentices. These groups are reported in GRI 2-8. Significant fluctuations: refer to variations in the number of employees of more than 10% due to restructuring and significant changes in the company.	n/a	n/a	n/a
2-8 (2021)	Workers who are not employees	Significant fluctuations: refer to variations in the number of other employees (third parties, interns, apprentices and board members) of more than 10% due to restructuring and significant changes in the company.	n/a	n/a	n/a
2-9 (2021)	Governance structure and composition	c. The terms of office in force at the end of the reporting year are taken into account for the composition of the Board of Directors. There are no substitute members on the Board of Directors.	n/a	n/a	n/a

GRI Content	Name of the Standard	Criteria breakdown	Exceptions to the limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
2-15 (2021)	Conflicts of interest	a. The concept adopted for “conflict of interest” is defined in the internal standard “NOR.CP2 Conflict of Interest”, and is characterized as: situation that occurs when, due to their duties, an Administrator or an Employee of ISA ENERGIA BRASIL or its Subsidiaries, must make a decision or omit an action and are in a position to choose between the interest of ISA ENERGIA BRASIL or the corresponding company and their own interest or that of a Third Party, so that to opt for either of the latter two will compromise their objectivity and independence. The Conflict of Interest can be temporary or permanent, the latter when it is repeated over time.	n/a	n/a	n/a
2-16 (2021)	Communication of critical concerns	a. The concept of crucial concerns (“critical concerns”) is the same as that of RISK: an uncertain event that may prevent the company from fulfilling its strategic objectives and/or affect business resources (see internal standard NOR.RI1).	n/a	n/a	n/a
2-20 (2021)	Process to determine remuneration	a. Fixed remuneration, variable remuneration and benefits, as applicable to each instance, are taken into account. The remuneration of the Board of Directors is exclusively fixed, while the Directors are eligible for variable remuneration based on targets and benefits. a.ii. The process of developing remuneration policies is overseen by the Organizational Talent Committee and includes consulting the opinions of shareholders through their representation on the Committee. The opinions of other stakeholders are not consulted.	n/a	n/a	n/a
2-21 (2021)	Annual total compensation ratio	a. Total remuneration: refers to basic pay (basic salary + fixed bonuses) + variable pay (long-term incentives + short-term incentives) + other pay (Christmas bonus + vacations + night bonus + on-call bonus + vacancy bonus + hazard pay + shift bonus + overtime). Employees: CLT and statutory employees are considered. It does not cover board members, apprentices and interns. Rational: total remuneration of the highest paid individual / average total remuneration of the other employees to obtain the proportion of remuneration in the period. Highest paid individual: defined as the one with the highest total remuneration in the period. CLT and statutory employees are considered, not including board members, interns and apprentices. b. The highest paid person during the period is associated with the highest total remuneration, and may not necessarily occupy the same position.	n/a	n/a	n/a

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2-23 (2021)	Policy commitments	a.iii. Precautionary principle: is related to the management of risks to which ISA ENERGIA BRASIL and its companies are exposed, such as uncertain events that could divert it from achieving its strategic objectives or affect business resources. It is understood that managing exposure to these events prevents the occurrence of serious impacts (for the company, its stakeholders, the environment and human rights), even if there is no scientific confirmation of the causal relationship and materialization of the risks.	n/a	n/a	n/a
2-30 (2021)	Collective bargaining agreements	a. Employees: are considered CLT employees. It does not cover board members, apprentices and interns.	n/a	n/a	n/a
205-1 (2016)	Operations assessed for risks related to corruption	a. The total and percentage of Operations was considered to be the entire company ISA ENERGIA BRASIL and its subsidiaries, so the Integrity Program covers the entire Company and its subsidiaries. Anti-corruption compliance risks are made up of 16 risk events, the severity of each risk event being considered according to the exposure of the business and the company's operations. b. These are considered significant risks: any event and/or incident related to anti-corruption, money laundering and bribery in all its forms, regardless of its severity. Applied to contracted companies and/or representatives granted to act on behalf of the Company before the Public Administration, as well as potential situations of conflict of interest, favoritism of suppliers and/or improper action by contractors, are the main anti-corruption compliance risks.	n/a	n/a	n/a
205-2 (2016)	Communication and training on anti-corruption policies and procedures	a, b, c, d, e: All corporate compliance policy guidelines are submitted for the knowledge and approval of corporate governance members. Through the Intranet portal (TransNet) and the standards and procedures governance area, compliance documents are made known to all employees and are reinforced in ethics e-learning training. The segregation of the categories was based on the number of active employees who attended and/or received training, the communications do not have a tangible measurement, the capillarity is achieved through the company's communication channels. Only the reporting period, which is from January to December 2024, was taken into account in the answers to each item.	n/a	n/a	n/a

GRI Content	Name of the Standard	Criteria breakdown	Exceptions to the limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
205-3 (2016)	Confirmed cases of corruption and measures taken	a. These are considered “confirmed cases”: reports received through the Ethics Hotline Channel classified as “corruption” and, after due investigation, concluded as Valid. “Corruption” means: practices such as bribery, kickback payments, fraud, extortion, collusion and money laundering, offering or receiving any gift, loan, commission, reward or other advantage by or for any person as an inducement to do anything dishonest, illegal or that represents a breach of trust in the conduct of the company's business. It is not limited to relations with public authorities. b. Classified in categories aligned with the Communications and Sustainability team based on the list of active employees.	n/a	n/a	n/a
206-1 (2016)	Lawsuits for unfair competition, trust practices and monopoly	a. These are considered “confirmed cases”: reports received through the Ethics Hotline Channel classified as “corruption” and, once the appropriate investigations have been completed, classified as valid. “Corruption” means: practices such as bribery, kickback payments, fraud, extortion, collusion and money laundering, offering or receiving any gift, loan, commission, reward or other advantage by or for any person as an inducement to do anything dishonest, illegal or that represents a breach of trust in the conduct of the company's business. It is not limited to relations with public authorities. b. Classified in categories aligned with the Communications and Sustainability team based on the list of active employees.	n/a	n/a	n/a
406-1 (2016)	Cases of discrimination and corrective measures taken	These are understood to be cases of discrimination: the act and result of treating people unequally, imposing unequal burdens or denying them benefits, instead of treating each person fairly on the basis of individual merit. It also includes harassment, defined as a series of comments or actions that are unwanted, or that are reasonably known to be unwanted by the person to whom they are directed. The Ethics Hotline Channel has a specific category (which can be filtered as: moral harassment, physical aggression or discrimination) to record any manifestation of discrimination or prejudice of any nature, race, religion, age group, biological sex, political conviction, nationality, sexual orientation, gender identity or expression, physical condition or any other.	n/a	n/a	n/a
201-1 (2016)	Direct economic value generated and distributed	The information on the SAV is based on the financial statements that follow the technical pronouncement CPC 09 - Statement of Added Value (SAV). The SAV reported refers to ISA ENERGIA BRASIL and its subsidiaries, i.e. consolidated.	n/a	n/a	n/a

GRI Content	Name of the Standard	Criteria breakdown	Exceptions to the limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
203-1 (2016)	Investments in infrastructure and support services	a) Investments considered significant refer to the implementation of new substations or transmission lines, or innovative and pioneering solutions, as well as the set of reinforcements and improvements implemented in the existing system. b) Impacts are considered relevant when they provide benefits for a region, or for the existing system as a whole, and are positive when they solve problems that affect supply, generation flow or system reliability. The negative impacts of this type of investment are generally not significant, as the choice of work (investment) to be implemented in the transmission system is assessed as being in the public interest, with the solutions being evaluated beforehand in terms of their socio-environmental impact and tariff moderateness.	n/a	n/a	n/a
418-1 (2016)	Substantiated complaints about breaches of privacy and loss of customer data	a. Substantiated complaints - Any incident arising from ethical misconduct, occupational safety or a breach of personal data privacy. Violation of customer privacy - violation of personal and confidential data, and information that has been recorded in databases, in accordance with the legal provisions of the General Data Protection Act (LGPD). b. Leaks, thefts or losses of customer data - We start from the concept of Incidents (or Incident): any action, whether intentional or accidental, that may allow unauthorized access or cause the destruction, loss, alteration, communication, or any other form of improper or unlawful processing of Personal Data.The operational details are set out in the internal LGPD standard for the Personal Data Security Incident Response Plan. 2.1. Significant number - Any identification or suspicion of the occurrence of security breaches or any Security Incident (loss, deletion or unwanted or unauthorized exposure), which compromise the confidentiality or integrity of personal data	n/a	n/a	n/a

GRI Content	Name of the Standard	Criteria breakdown	Exceptions to the limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
EU12	GRI-G4-Electric-Utilities-Sector-Disclosures	a. Technical losses - The losses inherent in the energy transmission process due to the physical effect of transforming electric energy into thermal energy (Joule effect), so the amount of losses is directly proportional to the amount of electric energy transmitted, according to the demand of the electrical system and the availability of assets. b. Non-technical losses - not applicable to ISA ENERGIA BRASIL. They are usually caused by energy theft and apply to distributors. c. Technical losses assumption - Considers the transmission lines and transformers in operation at the end of the established reporting period. The calculation will take into account the flow of energy through each transmission line and each transformer in the basic network (voltage >= 230 kV) in which ISA ENERGIA BRASIL and its 100% subsidiaries are responsible for operating (energy transmitted).	n/a	n/a	n/a
EU21	GRI-G4-Electric-Utilities-Sector-Disclosures	a. Main risks and event assumptions - Business risks are mapped, monitored and assessed by each area in relation to their criticality in accordance with ISA ENERGIA BRASIL's Corporate Risk Management methodology. They are therefore included in the risk matrices for monitoring and treatment through action plans. b. External parties - This is the same concept as “stakeholders”: are groups of people, organizations and institutions with which ISA ENERGIA BRASIL builds and shares common interests. They are visibly and legitimately part of the two-way interests of engagement with the company, with a significant impact on society and on the company itself. c. Other essential services - Energy transmission is the main service provided by ISA ENERGIA BRASIL and is essential for society. Other essential services within the scope of the Company's operations are not applicable.	n/a	n/a	n/a
EU25	GRI-G4-Electric-Utilities-Sector-Disclosures	a. Potential risks - an uncertain event that could prevent the company from fulfilling its strategic objectives and/or affect business resources.	n/a	n/a	n/a

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201-2 (2016)	Financial implications and other risks and opportunities arising from climate change	a. Substantial changes are those that could significantly interfere with ISA ENERGIA BRASIL's business, and are therefore mapped and assessed according to their potential impact and likelihood of occurrence, so that they can then be dealt with appropriately. iii. The financial or opportunity implications are classified in the time horizon below: Current (0 - 1 year) Near future (1–3 years) Predictable future (3–5 years) Distant future (5–10 years) Unknown future (>10 years) V. The costs of the measures taken are described below: Potential impact value/opportunity identified: range estimated at R$ million. The cost of responding to the risk/opportunity will depend on the magnitude and characteristics of each event.	n/a	n/a	n/a
302-1 (2016)	Energy consumption within the organization	Energy from the utility company is monitored at 100 facilities (headquarters, warehouses, workshop, substations, microwaves, tunnel) that have their own consumption meter. The power supply comes exclusively from the electricity distribution company. Energy from the auxiliary service is monitored at 93 facilities (substations) that have their own consumption meter. The power supply comes exclusively from the local auxiliary service. Standards, methodologies, assumptions and/or calculation tools adopted: The standard used was NOR.SR2 Management of Eco-efficiency Indicators from ISA ENERGIA BRASIL, which establishes all the guidelines for managing information related to the company's energy consumption. The platform for filling in and validating the data on a monthly basis is the SIS - Sustainability Indicator System. The methodology used to account for emissions from these sources follows the specifications of the Brazilian GHG Protocol Program.	n/a	In 2024, we included the monitoring of auxiliary services in the following facilities: Nova Ponte substation, Itabira 5 substation, Uberlândia substation and Alta Paulista substation and Rosana 230 KV substation. At the end of 2023, the Centro - CTR substation left ISA's concession portfolio, so in 2024 monitoring of the energy from the utility at this location was disabled. As for the utility's energy consumption, in 2024 the monitoring of MO CAS's energy consumption was centralized at MO ITAPURA, in the same location.	In 2024, we included the facilities where the consumption source was installed, and excluded the facilities that are not in the company's portfolio.
302-2 (2016)	Energy consumption outside the organization	The main sources of energy outside the organization are related to fuel consumption. The methodology used to account for these sources follows the specifications of the Brazilian GHG Protocol Program.	n/a	n/a	n/a
302-4 (2016)	Reduced energy consumption	d. ISA ENERGIA BRASIL uses the SIS - Sustainability Indicator System as a tool for information management, following scientific evidence and voluntary market standards. For reporting GHG emissions, the reference used is the GHG Protocol.	n/a	n/a	n/a

GRI Content	Name of the Standard	Criteria breakdown	Exceptions to the limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
303-3 (2018)	Water abstraction	b) Areas with water stress: areas classified as having a high or extremely high potential for water scarcity were considered. c) Dissolved solids: we consider freshwater analyses with total dissolved solids ≤ 1,000 mg/L. 2.1 The Aqueduct Water Risk Atlas - available on the wri.org website - was used. Water from the utility company is monitored at 74 facilities (headquarters, warehouses, substations, microwaves) that have their own consumption meter. The source of abstraction comes exclusively from the water distribution company and is measured in m^3. The water from underground sources (wells) is monitored at 46 facilities (substations and microwaves) that have their own consumption meter. The source of abstraction comes exclusively from underground abstraction (wells) in the locality and is measured in m^3.	n/a	In 2024, we included the exclusive monitoring of well water consumption in the Substation and Operation areas of the Bom Jardim substation. The Mogi Mirim II substation no longer uses well water, so monitoring of this source in the locality was disabled. As for distributor consumption, monitoring began in 2024 at the Henry Borden and Cubatão substations. At the end of 2023, the Centro - CTR substation left ISA's concession portfolio, so in 2024 monitoring of this source at this location was disabled.	In 2024, we included the facilities where the consumption source was installed, and excluded the facilities that are not in the company's portfolio.
303-4 (2018)	Water disposal	b) Areas with water stress: areas classified as having a high or extremely high potential for water scarcity were considered. c) Dissolved solids: we consider freshwater analyses with total dissolved solids ≤ 1,000 mg/L. 2.1 The Aqueduct Water Risk Atlas - available on the wri.org website - was used. Water from the utility company is monitored at 74 facilities (headquarters, warehouses, substations, microwaves) that have their own consumption meter. The source of abstraction comes exclusively from the water distribution company and is measured in m^3. The water from underground sources (wells) is monitored at 46 facilities (substations and microwaves) that have their own consumption meter. The source of abstraction comes exclusively from underground abstraction (wells) in the locality and is measured in m^3.	n/a	n/a	n/a

GRI Content	Name of the Standard	Criteria breakdown	Exceptions to the limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
303-5 (2018)	Water consumption	b) Areas with water stress: areas classified as having a high or extremely high potential for water scarcity were considered. c) Dissolved solids: we consider freshwater analyses with total dissolved solids ≤ 1,000 mg/L. 2.1 The Aqueduct Water Risk Atlas - available on the wri.org website - was used. Water from the utility company is monitored at 74 facilities (headquarters, warehouses, substations, microwaves) that have their own consumption meter. The source of abstraction comes exclusively from the water distribution company and is measured in m^3. The water from underground sources (wells) is monitored at 46 facilities (substations and microwaves) that have their own consumption meter. The source of abstraction comes exclusively from underground abstraction (wells) in the locality and is measured in m^3.	n/a	n/a	n/a
304-1 (2016)	Operational units owned, leased or managed within or in the vicinity of environmental protection areas and areas of high biodiversity value located outside environmental protection areas	Own, leased and managed operational unit: an enterprise managed by ISA ENERGIA BRASIL. Environmental protection areas: integral protection conservation units, as defined by the Chico Mendes Institute for Biodiversity Conservation: “These are conservation units whose basic objective is to preserve nature, freeing it as far as possible from human interference; in these, as a rule, only the indirect use of natural resources is allowed, i.e. that which does not involve consumption, collection, damage or destruction, with the exception of the cases provided for in the Law of the National System of Conservation Units (SNUC).” Areas of high biodiversity value: AAVCs are areas that have values considered exceptional or critical for species diversity, maintenance of endangered ecosystems, promotion of environmental services and community values. Biodiversity value characterized by its presence on a protected list: the value of biodiversity can be observed through significant concentrations of species diversity; large tracts of forest that form relevant landscapes or mosaics; rare or endangered ecosystems in a given locality whose preservation is a priority.	n/a	n/a	n/a
304-2 (2016)	Significant impacts of activities, products and services on biodiversity	a. Significant direct impact: impact on the environment resulting from the implementation and/or operation of ISA ENERGIA BRASIL projects based on a simple cause and effect relationship; b. Significant indirect impact: impact on the environment resulting from the implementation and/or operation of ISA ENERGIA BRASIL's projects resulting from a secondary reaction in relation to the action, or when it is part of a chain of reactions.	n/a	n/a	n/a

GRI Content	Name of the Standard	Criteria breakdown	Exceptions to the limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
304-3 (2016)	Protected or restored habitats	a. Independent External Experts: an expert who has no ties to the company and who has the expertise to audit the data being analyzed. In cases where the protection and restoration action is linked to an environmental commitment, there is third-party verification, with the body issuing the environmental intervention authorization being responsible for validating it. d. The main guiding instrument is ISA ENERGIA BRASIL's environmental policy, a document that declares the company's commitment to quality and excellence in environmental management applied to the entire life cycle of its assets. In this sense, the company is committed to minimizing impacts on the environment, respecting applicable environmental legislation, and mitigating/offsetting the impacts generated by the implementation and operation of its projects. Therefore, in order to mitigate/offset the impacts generated by the suppression of vegetation and intervention in Permanent Preservation Areas (APP) due to the implementation and maintenance of the company's projects, there are environmental preservation and protection actions involving three different initiatives, namely the registration of Legal Reserves (RL) in excess of the mandatory percentage in the company's forested area, the enrichment and reforestation of degraded areas, and the regularization of land in Conservation Units.	n/a	n/a	n/a
304-4 (2016)	Species included in the IUCN Red List and in national conservation lists with habitats in areas affected by the organization's operations	Date considered: January 1, 2024 to December 31, 2024.	n/a	n/a	n/a
305-1 (2016)	Direct greenhouse gas (GHG) (Scope 1) emissions	g. ISA ENERGIA BRASIL uses the SIS - Sustainability Indicator System as a tool for information management, following scientific evidence and voluntary market standards. For reporting GHG emissions, the reference used is the GHG Protocol.	n/a	n/a	n/a
305-2 (2016)	Indirect greenhouse gas (GHG) (Scope 2) emissions from the purchase of energy	g. ISA ENERGIA BRASIL uses the SIS - Sustainability Indicator System as a tool for information management, following scientific evidence and voluntary market standards. For reporting GHG emissions, the reference used is the GHG Protocol.	n/a	n/a	n/a
305-3 (2016)	Other indirect greenhouse gas (GHG) (Scope 3) emissions	Concept of “significant changes”: refers exclusively to any change in the methodology for calculating scope 3 categories g. ISA ENERGIA BRASIL uses the SIS - Sustainability Indicator System as a tool for information management, following scientific evidence and voluntary market standards. For reporting GHG emissions, the reference used is the GHG Protocol.	n/a	n/a	n/a

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305-5 (2016)	Reduction of greenhouse gas (GHG) emissions	e. ISA ENERGIA BRASIL uses the SIS – Sustainability Indicator System as a tool for information management, following scientific evidence and voluntary market standards. For reporting GHG emissions, the reference used is the GHG Protocol. Concept of “associated primary effects”: these are activities aimed at reducing GHG emissions, for example: initiatives to reduce SF_6 leaks, fuel consumption, electricity, etc. Concept of “significant secondary effects”: these are the lowest impact actions related to a reduction initiative, for example: incentive for employees to travel by more sustainable means, replacement of conventional light bulbs with LED bulbs	n/a	n/a	n/a
305-7 (2016)	Emissions of NOx, SOx and other significant atmospheric emissions	n/a This indicator is not considered material, since with regard to atmospheric emissions, ISA ENERGIA BRASIL's materiality focuses on GHG emissions, using the GHG Protocol as a reference, and does not include other atmospheric pollutants.	n/a	n/a	n/a
306-1 (2020)	Waste generation and significant waste-related impacts	Significant impacts - real and potential: poorly managed waste, which causes visual pollution, soil, air and groundwater pollution.	n/a	In 2024, solid waste was disposed of according to demand in the following locations: SE BAURU and SE LESTE (São Paulo concession) and IE SUL.	Waste is disposed of according to demand at the time.
306-2 (2020)	Management of significant impacts related to waste	Significant impacts - real and potential: poorly managed waste that causes visual pollution, soil, air and groundwater pollution. Criteria for significant impacts - pollution caused by waste that is considered hazardous by national legislation and could lead to real/potential impacts on the company’s operations.	n/a	n/a	n/a
306-3 (2020)	Waste generated	Significant impacts - real and potential: poorly managed waste, which causes visual pollution, soil, air and groundwater pollution.	n/a	n/a	n/a

GRI Content	Name of the Standard	Criteria breakdown	Exceptions to the limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
306-4 (2020)	Waste not destined for final disposal	The information entered in SIS refers to the disposal processes generated by the various areas of ISA ENERGIA BRASIL and 100% subsidiaries. After the write-offs and the appropriate validations (Regulatory, Maintenance, Accounting and CSC areas), the reverse logistics service provider is called in to carry out the weighing. After weighing, the quantities measured are validated by those responsible for disposal. Once the validation has been approved, the quantities are entered into SAP (disposal stock) and then the scrap is scheduled to be picked up by the reverse logistics provider. With regard to hazardous waste, the data is calculated using the hazardous waste disposed of during the period by a specialized company. The information reflects the transported volume reported on the MTR - Waste Transport Manifest.	n/a	In 2024, recoverable waste was disposed of at Jaguar 9.	Waste is disposed of according to demand at the time.
306-5 (2020)	Waste destined for final disposal	The information entered in the SIS refers to the disposal processes generated in 2024 by the various areas of ISA ENERGIA BRASIL. After the write-offs and the appropriate validations (Regulatory, Maintenance, Accounting and CSC areas), the reverse logistics service provider is called in to carry out the weighing. After weighing, the quantities measured are validated by those responsible for disposal. Once the validation has been approved, the quantities are entered into SAP (disposal stock) and then the scrap is scheduled to be picked up by the reverse logistics provider. With regard to hazardous waste, the data is calculated using the hazardous waste disposed of during the period by a specialized company. The information reflects the transported volume reported on the MTR - Waste Transport Manifest.	n/a	In 2024, solid waste was disposed of according to demand in the following locations: SE BAURU and SE LESTE (São Paulo concession) and IE SUL.	Waste is disposed of according to demand at the time.
410-1 (2016)	Security personnel trained in human rights policies or procedures related to human rights	Specific content on human rights: outsourced security and surveillance employees are required to take a training or refresher course every two years, in accordance with Federal Police Ordinance 3233-2012. Where the concept of Legislation Applied to Human Rights is applied, with a workload of 20 hours. Rational: Number of professionals working in surveillance and security/Number of professionals in these activities with mandatory training under current Brazilian surveillance/security legislation.	n/a	n/a	n/a

GRI Content	Name of the Standard	Criteria breakdown	Exceptions to the limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
411-1 (2016)	Cases of violations of indigenous peoples' rights	The Company's premise is listening, dialogue and respect for the environmental and cultural contexts of traditional peoples, with community participation throughout the process, from the development of studies to the design of programs and the execution of actions. It is worth noting that ISA ENERGIA BRASIL follows current legislation regarding environmental licensing procedures with these populations. The impacted communities are served through implementation of the mitigation actions contained in the Basic Environmental Program (PBA) approved by the intervening bodies, with the active participation of the indigenous community in the decisions of the PBA for the Indigenous Component (CI). The work carried out is designed to have little or no impact on traditional communities. This care starts with the studies of the auction routes and continues through to the operating license. To this end, the guiding document for intervention in indigenous or quilombola territory is Interministerial Ordinance No. 60 of March 24, 2015. Thus, assistance must be provided if there is interference within a radius of 8 km in the Legal Amazon and 5 km in other locations in relation to the project, to quilombola communities with Technical Identification and Delimitation Reports (RDIT) and areas occupied by indigenous peoples, whose detailed identification and delimitation report has been approved by an act of FUNAI, published in the Federal Official Gazette.	n/a	n/a	n/a

GRI Content	Name of the Standard	Criteria breakdown	Exceptions to the limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
413-1 (2016)	Operations with engagement, impact assessments and development programs aimed at the local community	a) ISA ENERGIA BRASIL + 100% subsidiaries (in operation and under construction). The company's criteria for determining actions are divided into eight fronts: Education; Institutional Strengthening; Local development and peace; Infrastructure; Coexistence with Infrastructure; Health and well-being; Support for culture and sport and volunteering. i. Considering the projects that are being implemented, 100% (new projects), within the environmental licensing processes, the social impact is assessed through the periodic reports sent to the environmental and regulatory bodies. There is no analysis based on gender. ii. Considering the projects that are being implemented, 100% (new projects), within the environmental licensing processes and following the Company's Environmental Policy, the environmental impacts are assessed and mitigating measures are proposed. During the works, continuous monitoring is carried out, ensuring that the previously defined environmental programs are applied to prevent and/or mitigate negative impacts, as well as enhancing the positive effects. iv. In the environmental licensing process, the Environmental Impact Assessment and the Environmental Impact Report (EIA/EIR) are conducted, which present the results and conclusions of the assessment of the environmental and socio-economic impacts resulting from the implementation and operation of the project. Based on this information, the licensing body asks the entrepreneur to draw up a Basic Environmental Plan (PBA), which establishes environmental and social measures to prevent, mitigate, recover and offset negative impacts, as well as boosting positive impacts. v. Stakeholders are identified, especially considering the licensing body, intervening bodies, affected municipal governments, as well as civil society organizations and the population bordering the area of influence of the assets. Based on this mapping, negotiations are carried out according to each stakeholder. vi. In the Environmental Impact Assessment (EIA), a socio-economic diagnosis of the areas of influence of the project is carried out in order to characterize the socio-economic environment that may be impacted. This involves the existing populations in the directly affected area, the area of direct and indirect influence, as well as the interrelationships of the regional socio-economic environment that could be significantly altered by the indirect effects of the project.	n/a	n/a	n/a

GRI Content	Name of the Standard	Criteria breakdown	Exceptions to the limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
413-2 (2016)	Operations with significant actual and potential negative impacts – in local communities	Operations: we consider the units that are already in operation. Once the Operating License (LO) and the Definitive Release Term (TLD) have been obtained, preparations to operate begin. Local communities and criteria for determining impacts: are communities located around the company's projects. Determining the main impacts caused applies to both the implementation and operation stages, and is related to land use and occupancy restrictions. The restrictions are permanent or as long as the infrastructure is in place, and are considered to be of high intensity. However, it is worth emphasizing that, environmental and socio-economic issues are always taken into account in order to minimize changes to the sites where the projects will be installed.	n/a	n/a	n/a
204-1 (2016)	Proportion of spending on local suppliers	a. Value of local purchases in the period / Total value of purchases in the period. There is no supplier category not taken into account in the calculation.	n/a	n/a	n/a
308-1 (2016)	New suppliers selected based on environmental criteria	New Suppliers - suppliers with whom contracts were signed in the period, regardless of whether they were already contracted in previous periods. Environmental Criteria - Complying with and respecting environmental legislation and environmental policy so as to interfere as little as possible with the environment, adopting the necessary preventive and precautionary measures, especially with regard to environmental conservation, protection of fauna and flora, working methods and waste disposal. Selection Assumptions - 100% of new suppliers undergo environmental assessments in accordance with the pre-approval process. Rational - The percentage of new suppliers assessed and selected according to environmental criteria: Number of suppliers with new contracts selected through environmental assessment / Total number of suppliers with new contracts in the year	n/a	n/a	n/a

GRI Content	Name of the Standard	Criteria breakdown	Exceptions to the limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
407-1 (2016)	Operations and suppliers where the right to freedom of association and collective bargaining may be at risk	During the contracting process, ISA ENERGIA BRASIL evaluates and defines contractual clauses to mitigate risks, reinforcing these practices through the Code of Business Conduct for Suppliers and the Pre-Qualification Platform. Periodic performance evaluations and contract termination in the event of non-compliance reinforce the company's non-negotiable commitment. The company also has a collaborative procedure between the Procurement and Compliance areas to monitor contractors and subcontractors, classifying them into groups based on the corruption risks identified. The Procurement area carries out Supplier Surveillance at 34 public sites, covering documents and risk analysis, helping to mitigate risks and impacts. “Workers” is understood to mean the same concept as “employees”: are the fulltime CLT employees, covered by a collective bargaining agreement, and the Statutory Directors, who appear on our payroll. It does not cover board members, apprentices and interns.	n/a	n/a	n/a
408-1 (2016)	Operations and suppliers with a significant risk of cases of child labor	Significant risks of occurrence: through the ISA ENERGIA BRASIL Ethics Hotline, a mechanism for receiving reports on misconduct and any non-compliance with laws, rules and regulations, especially issues that violate human rights, we classify all reports of this nature as High Risk, as these are basic values that suppliers must comply with, while respecting current legislation. Child labor: any form of work carried out by children and adolescents under the minimum age allowed. In Brazil, work is prohibited for those who have not yet reached the age of 16, as a general rule, in accordance with ILO (International Labor Organization) standards. Young workers: are those aged 18–24 years. Dangerous work: is characterized by activities that endanger the life of the worker, according to Regulatory Standard NR 16, which expose the employee to permanent contact with: explosives, flammable products, electricity or even robbery or other types of physical violence in professional activities. Countries or geographical areas with operations and suppliers considered to be at risk: all the geographical areas in which we operate and the service providers that make labor available at our facilities throughout the country. Note that ISA ENERGIA operates exclusively in Brazil. During the contracting process, all risks are assessed and at this point, according to the risks identified, the relevant contractual clauses are defined, with the aim of curbing such practices. In addition, the Code of Business Conduct for Suppliers deals with the issues in question, and suppliers are required to register on the Pre-Qualification Platform.	n/a	n/a	n/a

GRI Content	Name of the Standard	Criteria breakdown	Exceptions to the limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
409-1 (2016)	Operations and suppliers with significant risk of cases of forced or slave-like labor	Significant risk of occurrence: all reports of this nature received through the Ethics Hotline are classified as high risk by the tool and investigated by ISA ENERGIA BRASIL's Ethics Committee. Forced or slave-like labor: According to Article 149 of the Brazilian Criminal Code, slave-like work is characterized by the subjection of someone to forced labor or exhausting working hours, either by subjecting them to degrading working conditions or by restricting their movement by any means due to a debt contracted with their employer or agent. Countries or geographical areas with operations and suppliers considered to be at risk: all the geographic areas in which we operate and the service providers that make labor available at our facilities in the national territory are evaluated. Note that ISA ENERGIA operates exclusively in Brazil.	n/a	n/a	n/a
414-1 (2016)	New suppliers selected based on social criteria	Social criteria considered: ISA ENERGIA BRASIL has a Pre-Qualification platform for suppliers. In the process, various documents are checked, such as federal revenue (validity of CNPJ [EIN]), active federal debt, FGTS, CPOM, sintegra, transparency portal, simples nacional, as well as verification of the company's activities; consultation of international lists and consultation of the SARLAFT/SIPLA system (a system that checks suppliers for involvement in drug trafficking, money laundering and terrorism), as well as a declaration of conflict of interest. Rational: Number of suppliers with new contracts selected through assessment of social aspects / Total number of suppliers with new contracts in the year. New suppliers: suppliers with whom contracts were signed during the period. Suppliers with current contracts signed in previous years are not considered.	n/a	n/a	n/a
414-2 (2016)	Negative social impacts in the supply chain and measures taken	a. ISA ENERGIA evaluates the performance of suppliers based on social criteria, using an ERP system and sustainability audits, considering social impacts such as compliance with legal occupational health and safety standards. b. Criteria are used for quality, service, HSE management (health and safety and environment) and ethics (Code of Business Conduct, Anti-Fraud Code and guidelines on non-compliance with Human Rights). c. a. Real and potential negative social impacts: impact on the environment resulting from the implementation and/or operation of ISA ENERGIA BRASIL projects based on a simple cause and effect relationship. d. The total number of suppliers with contracts in force during the period and the number of suppliers eligible for the performance assessment process in the HSE criteria and/or Sustainability Audits are taken into account.	n/a	n/a	n/a

GRI Content	Name of the Standard	Criteria breakdown	Exceptions to the limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
401-1 (2016)	New employee hires and employee turnover	Hiring rate = number of hires divided by the average headcount for the year. Turnover rate = average between hires and terminations divided by the average headcount for the year. The concept used for “employees” is CLT employees, covered by a collective bargaining agreement, on a fulltime basis, and Statutory Directors, who appear on our Payroll, excluding Apprentices, Board Members and Interns.			
401-3 (2016)	Maternity/paternity leave	The concept adopted was: the total number of employees, broken down by gender, entitled to parental leave in the period is taken into account. Employees entitled to maternity/paternity leave are those covered by organizational policies, agreements or contracts that provide for the right to such leave, and do not include board members, interns and apprentices.	n/a	n/a	n/a
402-1 (2016)	Minimum notice period for operational changes	a. Significant operational changes: are those that significantly affect workers, such as restructuring, outsourcing of operations, closure of activities, expansions, new units, acquisitions, sale of all or part of the organization or mergers. Employees: CLT and statutory employees are considered. It does not cover board members, apprentices and interns.	n/a	n/a	n/a
403-1 (2018)	Occupational health and safety management system	The concept used for “employees” is CLT employees, covered by a collective bargaining agreement, on a full-time basis, and Statutory Directors, who appear on our Payroll. Period: from January to December 2024. Interns and apprentices are hired under specific terms, in accordance with current legislation. The board members are chosen by vote at an Ordinary General Meeting attended by the shareholders. Workers who are not employees: those who do not have a CLT contract, third parties and legal entities.	n/a	n/a	n/a

GRI Content	Name of the Standard	Criteria breakdown	Exceptions to the limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
403-2 (2018)	Hazard identification, risk assessment, and incident investigation	The concept used for “employees” is CLT employees, covered by a collective bargaining agreement, on a full-time basis, and Statutory Directors, who appear on our Payroll. Period: from January to December 2024. Interns and apprentices are hired under specific terms, in accordance with current legislation. The board members are chosen by vote at an Ordinary General Meeting attended by the shareholders. Workers who are not employees: those who do not have a CLT contract, third parties and legal entities. The mechanisms and initiatives described do not differ in the management of own and third-party workers.	n/a	n/a	n/a
403-3 (2018)	Occupational health services	The concept used for “employees” is CLT employees, covered by a collective bargaining agreement, on a full-time basis, and Statutory Directors, who appear on our Payroll. Period: from January to December 2024. Interns and apprentices are hired under specific terms, in accordance with current legislation. The board members are chosen by vote at an Ordinary General Meeting attended by the shareholders. Workers who are not employees: those who do not have a CLT contract, third parties and legal entities. No occupational health services are carried out with third-party employees. Compliance with NR 07 is required in the contract, according to the risk exposure within the activities that will be carried out, and control is carried out by the contractor management platform.	n/a	n/a	n/a
403-4 (2018)	Worker participation, consultation and communication with workers regarding occupational health and safety	The concept used for “employees” is CLT employees, covered by a collective bargaining agreement, on a full-time basis, and Statutory Directors, who appear on our Payroll. Period: from January to December 2024. Interns and apprentices are hired under specific terms, in accordance with current legislation. The board members are chosen by vote at an Ordinary General Meeting attended by the shareholders. Workers who are not employees: those who do not have a CLT contract, third parties and legal entities. The Occupational Health and Safety area has onboarding programs for both its own and third-party employees.	n/a	n/a	n/a

GRI Content	Name of the Standard	Criteria breakdown	Exceptions to the limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
403-5 (2018)	Worker training on occupational health and safety	The concept used for “employees” is CLT employees, covered by a collective bargaining agreement, on a full-time basis, and Statutory Directors, who appear on our Payroll. Period: from January to December 2024. Interns and apprentices are hired under specific terms, in accordance with current legislation. The board members are chosen by vote at an Ordinary General Meeting attended by the shareholders. Workers who are not employees: those who do not have a CLT contract, third parties and legal entities. The Occupational Health and Safety area has onboarding programs for both its own and third-party employees.	n/a	n/a	n/a
403-6 (2018)	Promoting workers' health	The concept used for “employees” is CLT employees, covered by a collective bargaining agreement, on a full-time basis, and Statutory Directors, who appear on our Payroll. Period: from January to December 2024. Interns and apprentices are hired under specific terms, in accordance with current legislation. The board members are chosen by vote at an Ordinary General Meeting attended by the shareholders. Workers who are not employees: those who do not have a CLT contract, third parties and legal entities. The Health area's work is aimed only at its own employees.	n/a	n/a	n/a
403-7 (2018)	Prevention and mitigation of occupational health and safety impacts directly linked to business relations	a. Significant impacts: those that could cause accidents and occupational illnesses. We incorporate the necessary measures to preserve occupational health and safety and to manage the hazards associated with processes, implementing risk management measures aimed at eliminating hazards and significant impacts, through OSH performance and the criticality of accidents. Workers who are not employees: those who do not have a CLT contract, third parties and legal entities.	n/a	n/a	n/a
403-8 (2018)	Workers covered by an occupational health and safety management system	Employees: full-time CLT employees, covered by a collective bargaining agreement, and the Statutory Directors, who appear on our payroll. Workers who are not employees: those who do not have a CLT contract, third parties and legal entities.	n/a	n/a	n/a

GRI Content	Name of the Standard	Criteria breakdown	Exceptions to the limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
403-9 (2018)	Occupational accidents	Employees: full-time CLT employees, covered by a collective bargaining agreement, and the Statutory Directors, who appear on our payroll. Workers who are not employees: those who do not have a CLT contract, third parties and legal entities. ii. Accident with serious consequences (except fatality): refers to accidents classified as Permanent Physical Disability: injury resulting in permanent partial or total physical disability, mutilation. iii. The company follows the guidelines of internal procedure “PRO.SST5” for reporting occupational accidents. The OSH Management is responsible for communicating events to ISA ENERGIA BRASIL and external bodies, following legal deadlines and specific guidelines. v. The total number of hours worked is made up of our own man-hours worked (HHT), calculated from the time report in the SAP system (transaction ZHRR007), and the HHT of outsourced companies, which is consolidated monthly by the contract manager and sent to our area (OSH) for reporting.	n/a	n/a	n/a
403-10 (2018)	Professional diseases	Employees: full-time CLT employees, covered by a collective bargaining agreement, and the Statutory Directors, who appear on our payroll. Workers who are not employees: those who do not have a CLT contract, third parties and legal entities. ii. Occupational diseases that must be reported: occupational disease with a leave of absence resulting from an “ICD” that has been recognized (granted) by the National Institute of Social Security (INSS) as a Social Security Epidemiological Technical Nexus (NTEP). The NTEP is obtained by cross-referencing the ICD-10 (International Classification of Diseases) and CNAE (National Classification of Economic Activity) codes.	n/a	n/a	n/a
404-1 (2016)	Average hours of training per year per employee	The concept used for “employees” is CLT employees, covered by a collective bargaining agreement, on a fulltime basis, and Statutory Directors, who appear on our Payroll, excluding Apprentices, Board Members and Interns. Period: from January to December 2024. The average number of hours refers to the average number of employees. Training and capacity building hours are measured by the total number of employees divided by the total number of training hours over the period. Professional capacity building is the set of initiatives and actions (courses, training) that help employees develop their professional skills. This capacity building can focus on technical or behavioral skills. Job categories are defined as: Board, Management, Coordination, Experts, Administrative and Operational.	n/a	n/a	n/a

GRI Content	Name of the Standard	Criteria breakdown	Exceptions to the limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
404-2 (2016)	Employee skills development and career transition assistance programs	The concept used for "employees" refers to full-time CLT employees covered by a collective agreement and Statutory Directors, who are included in our Payroll, excluding Apprentices, Advisors and Interns. Period: from January to December 2024. The functional categories are defined as: Board of Directors, Management, Coordination, Specialists, Administrative and Operational. Performance and career development assessments are based on the position, Individual Development Plan (PDI) and goals for each area.	n/a	n/a	n/a
404-3 (2016)	Percentage of employees receiving regular performance and career development reviews	The concept used for “employees” is CLT employees, covered by a collective bargaining agreement, on a fulltime basis, and Statutory Directors, who appear on our Payroll, excluding Apprentices, Board Members and Interns. Period: from January to December 2024. Job categories are defined as: Board, Management, Coordination, Experts, Administrative and Operational. Performance and career development reviews are based on the position, the Individual Development Plan (IDP), and the goals of each area.	n/a	n/a	n/a
405-1 (2016)	Diversity in governance bodies and employees	The concept adopted was: the total number of employees identified as Board Members is taken into account, according to the payroll at the end of the period (December). This field takes into account all the members of the board of directors and supervisory board, broken down by gender and generation intervals: <30 years, 30–50 years, and >50 years. Job categories are defined as: Board, Management, Coordination, Experts, Administrative and Operational	n/a	n/a	n/a

GRI Content	Name of the Standard	Criteria breakdown	Exceptions to the limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
405-2 (2016)	Ratio of basic salary and remuneration of women to men	The calculation is based on the average pay of women in the category divided by the average pay of men in the same category. Formula: Average pay for women in the category / Average pay for men in the same category. Positions evaluated: Board, Management, Coordination, Experts, Administrative, Operational Workforce: considering both CLT and statutory employees. Does not cover board members, interns and apprentices Basic pay: refers to the basic salary + fixed bonuses. Total remuneration: refers to basic pay (basic salary + fixed bonuses) + variable pay (long-term incentives + short-term incentives) + other pay (Christmas bonus + vacations + night bonus + on-call bonus + vacancy bonus + hazard pay + shift bonus + overtime).	n/a	n/a	n/a