isa ENERGIA

Sustainability Report 2025

Table of contents

All items in the menu and table of contents of this report are navigable

Introduction

Rui Chammas, CEO of ISA ENERGIA BRASIL

Message from the CEO

GRI 2-22

The year 2025 marked a significant breakthrough in our company's growth trajectory in Brazil. Upholding operational discipline, we expanded our transmission network to over 23,000 kilometers, with a footprint across 18 states, and increased our installed transformation capacity to 84,910 megavolt-amperes (MVA), adding 2,285.75 MVA compared to the previous year. These results bolster the reliability of the National Interconnected System (SIN) and enable the safe integration of new generation facilities in strategic regions of the country.

This growth was driven by the delivery of essential projects in 2025. We highlight initiatives such as the Água Vermelha Project, energized in May, which accelerated the integration of solar facilities in northwestern São Paulo and the Triângulo Mineiro region, while expanding the flow of biomass surpluses. The Riacho Grande Project, which commenced commercial operations in October — ahead of the regulatory schedule — bolstered service to the metropolitan region and to São Paulo's capital. In November, we energized the first block of the Piraquê Project, expanding renewable energy transmission in northern Minas Gerais. These results underscore our commitment to the responsible expansion of the SIN and to delivering sustainable value aligned with society's needs and the security of the country's electricity supply. Thus, we reaffirm our leadership role in the transmission sector, consistently guided by innovation and operational excellence.

In 2025, we launched the ISA 2040 Strategy — Energy, which brings the transition to life and steers our vision for the coming decades. The plan bolsters our core business in power transmission. It paves the way for new opportunities in energy storage, all while upholding our commitment to making a positive impact on communities and the environment.

Spearheading a fair, secure, and clean energy transition demands resilient, smart infrastructure. Therefore, we prioritize continuous innovation, adopting automated drone inspections and pioneering the use of FACTS (Flexible Alternating Current Transmission Systems) technology, specifically the Modular Static Synchronous Series Compensator (M-SSSC), in Brazil. These initiatives enhance grid flexibility and pave the way for an increasingly sustainable and decarbonized electricity matrix.

At ISA ENERGIA BRASIL, sustainability is a commitment. In 2025, we formalized our trajectory toward Net Zero 2050, made

BRL 5.1
billion
invested to ensure the security and reliability of the SIN

headway on our Climate Adaptation Plan, and integrated technologies to anticipate extreme events, including meteorological data and off-grid cameras for wildfire detection. During COP30, we reinforced our climate action by signing an RD&I project with the Energy Research Company (EPE) and the Getúlio Vargas Foundation (FGV) to develop regulatory proposals that foster the adaptation of transmission assets to climate change.

We remain committed to the UN Global Compact's Ten Principles, embedding these values into our corporate governance and business ethics. The market recognizes our track record: we simultaneously integrate the Corporate Sustainability Index (ISE), the Carbon Efficient Index (ICO2), and the Diversity Index (IDIVERSA) of the B3 exchange, while retaining the Greenhouse Gas (GHG) Protocol Gold Seal for the sixth consecutive year, consolidating our climate leadership and our vocation as a B2S (Business to Society) company.

In the regulatory arena, we maintained transparency and technical rigor in the face of challenges. We responsibly managed the impacts of the National Electric Energy Agency's (ANEEL) review of the Existing System Basic Grid (RBSE), safeguarding our investment capacity. We also engaged in mediation with the Superior Court of Justice (STJ) to discuss the application of Law No. 4,819/1958, demonstrating our trust in institutions and dialogue as pathways to legal and regulatory certainty.

The results achieved in 2025 were expressive, including an IFRS net revenue of BRL 9,411.2 million and an IFRS net profit of BRL 2,447.9 million. From a regulatory standpoint, we reported net revenue of BRL 4,353.6 million and net profit of BRL 1,625.8 million. These results are aligned with our strategy of generating sustainable value and delivering significant benefits to both our shareholders and the community, which benefits from the reliability and expansion of the transmission grid enabled by our investments.

In 2025, we recorded a new investment record of over BRL 5.1 billion. Of this total, we invested BRL 1.7 billion in reinforcement and improvement projects across São Paulo's grid. This was the largest annual contribution ever made to the modernization of our installed park, through which we aim to ensure an increasingly robust and reliable infrastructure. We also invested BRL 3.4 billion in greenfield projects — a new annual record — advancing the construction of key projects secured in the recent auctions we participated in.

The primary objective of this message is to report the achievements of 2025. However, the year was also marked by deep reflection: regrettably, we recorded two fatalities involving employees of contracted companies. We reiterate our non-negotiable commitment to life by implementing immediate actions to review protocols, step up training, and reinforce prevention practices. Safety is and will remain the absolute cornerstone of our organizational culture.

These lessons bolster our determination to evolve. Throughout this Report, we present the measures implemented to mitigate risks and protect lives, as well as our plans for the coming years. Our commitment is to continuously and responsibly reduce the negative impacts of our operations, guided by solid ethics, integrity, and respect for people and the environment.

We conclude 2025 convinced that, as part of ISA — Interconexión Eléctrica S.A., a leading transmission company on the continent, we are prepared for future challenges, underpinned by our investments in safety, innovation, resilience, and sustainability. It is our people and partners who make this trajectory possible, transforming purpose into achievements and ensuring that the energy transmitted continues to propel Brazil's future.

We enter 2026 with renewed confidence, reaffirming our commitment to a responsible energy transition and placing the planet, society, and people at the center of ISA ENERGIA BRASIL's decisions.

Rui Chammas
CEO of ISA ENERGIA BRASIL

About this Report

GRI 2-1 | GRI 2-2 | GRI 2-3 | GRI 2-5 | GRI 2-14

We present the ISA ENERGIA BRASIL 2025 Annual Sustainability Report. Through this document, we report to our stakeholders our guidelines, strategy, management, and the results achieved from January 1 to December 31, 2025.

Our corporate structure is that of a publicly held company (S.A.), with subscribed and fully paid-in capital distributed in shares traded on the B3 exchange. ISA Interconexión Eléctrica S.A., a Colombian multinational company, holds direct control through ISA Capital do Brasil S.A., acting as the majority shareholder.

The information presented in this Report encompasses ISA ENERGIA BRASIL and all 100% controlled companies in operation and, where applicable, under construction. The report's scope definition was based on our materiality matrix, developed in 2024 and valid through 2025.

MORE INFORMATION ON MATERIALITY

This document was prepared in accordance with the Global Reporting Initiative (GRI) standards, in line with the Integrated Reporting framework of the International Integrated Reporting Council (IIRC), and in compliance with the requirements of the Electricity Sector Accounting Manual. It also serves as the Annual Social and Environmental Responsibility Report for ANEEL.

The information presented was gathered and consolidated by the administrative and operational areas, supported by an indicator management and monitoring system, in accordance with the aforementioned international sector-specific and sustainability standards. The Executive Board, the Fiscal Council, and the Board of Directors approved the final report. Furthermore, the report was subject to independent external verification by DNV Business Assurance.

The economic and financial information presented in this Report is primarily prepared in accordance with the International Financial Reporting Standards (IFRS). Where applicable, indicators are also disclosed from a regulatory standpoint, in accordance with ANEEL criteria, which may result in variations in the figures presented due to methodological differences. This approach ensures transparency, international comparability, and compliance with the Brazilian regulatory framework.

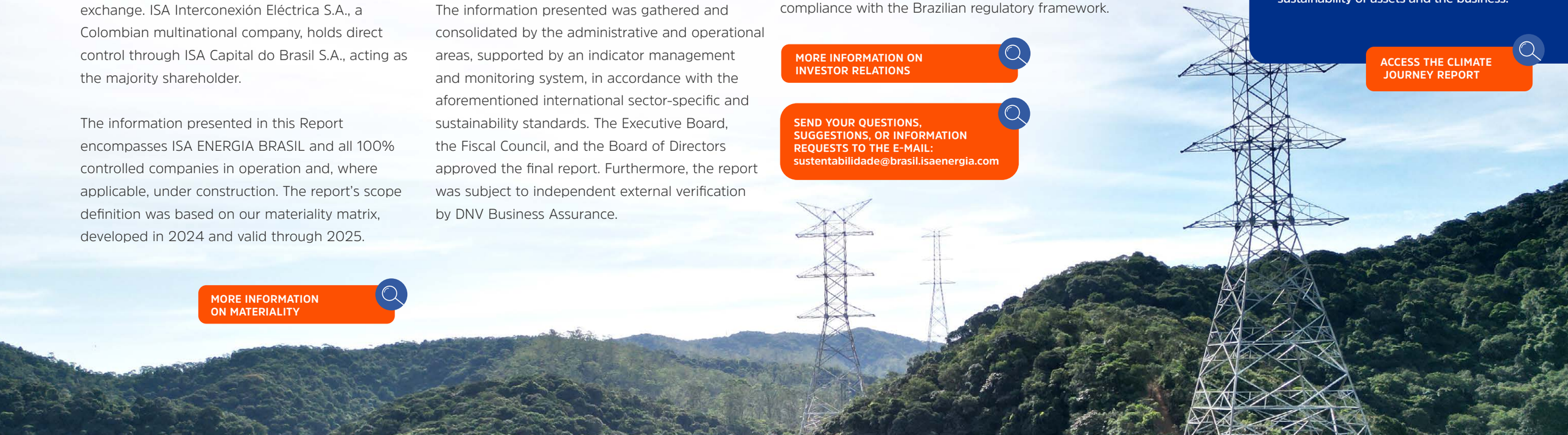
MORE INFORMATION ON INVESTOR RELATIONS

SEND YOUR QUESTIONS, SUGGESTIONS, OR INFORMATION REQUESTS TO THE E-MAIL: sustentabilidade@brasil.isaenergia.com

Complementary Document

The Climate Journey Report outlines, in a structured and transparent manner, the company's climate strategy, highlighting key milestones in the decarbonization trajectory, progress toward fulfilling the Net Zero commitment, and consolidated Greenhouse Gas (GHG) emissions data. The document also underscores the integration of climate change adaptation into the long-term corporate strategy, embedding climate risk management into strategic planning, decision-making, and the sustainability of assets and the business.

ACCESS THE CLIMATE JOURNEY REPORT



Material Topics

GRI 3-1

ISA ENERGIA BRASIL's material topics are defined by the integrated reputation and sustainability model of ISA and its companies. This model covers 26 elements organized across 9 topics. Every two years, these elements undergo an analysis and prioritization process informed by direct stakeholder consultations, investor requirements, reporting standards, and sector benchmarks.

The most recent review was conducted in 2024, supported by a specialized consultancy. Fifty in-depth interviews, an online survey (1,049 responses), and a debate session with employees were carried out, totaling 1,100 consultations.

The framework comprises ISA ENERGIA BRASIL's nine material topics. Within each topic, the elements have distinct levels of relevance, based on the analyses conducted in 2024.

GRI 3-2 / ISA ENERGIA BRASIL'S MATERIALITY

MATERIAL TOPIC	DESCRIPTION	ELEMENTS	RELEVANCE	SDG
Good governance and integrity	Fostering an upright and ethical business environment prevents deviations and legal violations. Continuous governance enhancement safeguards minority shareholders, bolsters resilience and reputation, while diversity in governance spearheads inclusive decisions and business sustainability.	• Independence from government and/or third parties	2/3	16
		• Ethical, upright, and transparent behavior	2/3	16
		• Diverse governance structure and composition responding to strategic challenges	2/3	9, 16
Transformational leadership and capacity for influence	ISA ENERGIA BRASIL's role as a facilitator and sector leader bolsters its reputation and drives the sustainable development agenda. By leading by example, the company earns respect from stakeholders and spearheads the sector.	• Influential and inspiring company, capable of anticipating, adapting to, and positively transforming the environment	1/3	7, 9
		• Inspiring, adaptive, benchmark, and transformative leaders	1/3	7, 9, 13
Soundness and growth	Assertiveness in the growth strategy and capital allocation expands transmission infrastructure with efficiency and quality, driving the country's development. Proper financial planning and delivery capacity generate wealth and benefit shareholders, employees, suppliers, customers, and partners.	• Capacity to achieve financial and business objectives with a long-term vision, leveraging opportunities and ensuring corporate longevity	3/3	7, 9, 13
		• Appropriate growth strategy aligned with environmental and future challenges	3/3	7, 9
		• Flexibility in risk appetite and versatility to drive new business opportunities	3/3	7, 9
		• Optimization of resources and capabilities among group companies to increase value generated	2/3	7, 9
Anticipation and innovation	Investment in RD&I accelerates the energy transition, raises operational efficiency, and reduces environmental impacts, fostering agile technologies and sustainable value solutions. With these resources, ISA ENERGIA BRASIL supports universities and research centers, develops applied solutions, and bolsters the innovation ecosystem.	• Innovation culture with flexibility and agility	2/3	7, 9
		• Anticipation and preparation for challenges and trends	3/3	7, 9, 17

GRI 3-2 / ISA ENERGIA BRASIL'S MATERIALITY

MATERIAL TOPIC	DESCRIPTION	ELEMENTS	RELEVANCE	SDG
Excellence in activity execution	Operational excellence standards increase the availability of transmission assets, benefiting society and the electrical system. A secure digital environment mitigates cyber risks, safeguarding data, systems, and operational control.	• Fulfilling the value promise with rigor and excellence	3/3	7, 9, 13
		• Benchmark in standards and practices	2/3	7, 9, 13
		• Infrastructure, information, and cybersecurity	2/3	7, 9
Proactive contribution to global environmental challenges	ISA ENERGIA BRASIL safeguards ecosystems and biodiversity by minimizing vegetation suppression and promoting conservation via the Conexión Jaguar program. It monitors and manages water, energy, and waste consumption, setting targets and prioritizing eco-efficient technologies. Climate risk, impact, and opportunity management are central to the strategy, ensuring sector leadership.	• Leadership in initiatives contributing to ecosystem and biodiversity protection	1/3	13, 15, 17
		• Management of environmental and climate impacts associated with activities	2/3	7, 9, 13, 15, 17
		• Driver of solutions to facilitate the energy transition, mitigate risks, and adapt to climate change	3/3	7, 9, 13, 15, 17
Commitment to socioeconomic development	We maintain ongoing programs to map social impacts, foster local engagement, and support community projects. We guarantee respect for human rights in our interactions, preventing conflicts. We invest socially to leave a legacy aligned with the demands and vocations of each locality.	• Contribution to the transformation and sustainable development of territories	1/3	4, 7, 9, 13, 15, 16
		• Proximity and dialogue with stakeholders and listening to their expectations	2/3	7, 9, 13, 15, 16, 17
		• Respect for and promotion of human rights	3/3	15, 16
Strategic alliances for transformation	We manage the supply chain, focusing on long-term relationships, continuous partner improvement, and high-performance standards. We evaluate and monitor suppliers to develop these companies and mitigate risks of labor, legal, and community violations.	• Long-term partnerships that achieve common goals, improve parties' capabilities, and generate impacts	1/3	7, 9, 17
		• Third-party risk management	1/3	7, 9, 13
Attraction, development, and care for top talent	Attracting and retaining talent underpins the strategy and business continuity. We invest in people management, qualification, recognition, and competitive remuneration. Health and safety practices mitigate risks and ensure a safe environment for employees and third parties.	• Attractive employer committed to employee well-being	1/3	7, 9
		• Capacity to develop highly qualified professionals committed to the organization in the long term	1/3	7, 9
		• Occupational health and safety for direct and indirect employees	2/3	7
		• Diversity, equity, and inclusion management	3/3	7, 9

2025 Highlights

ENERGIZATION OF THE RIACHO GRANDE PROJECT

A milestone for electrical system reliability, bolstering service for over 2 million people in São Paulo's metropolitan region.

It features the largest underground transmission line ever built in Brazil, stretching 44.6 km.

This infrastructure connects the city of São Paulo to the ABC region, enabling the expansion of new loads and driving industrial growth.

ENERGIZATION OF THE ÁGUA VERMELHA PROJECT

Headway in transmission infrastructure, reinforcing the electrical system in São Paulo, Minas Gerais, and Mato Grosso do Sul. Enables the connection of new solar generation facilities and facilitates the flow of biomass surpluses. This new structure expands the region's capacity for transformation, specifically driving development in the Noroeste Paulista and Triângulo Mineiro regions, while strengthening the country's renewable energy matrix.

ENERGIZATION OF BLOCK 1 OF THE PIRAQUÊ PROJECT

A strategic contribution to energy integration, helping to flow part of the 17.6 GW of renewable energy produced, mainly by photovoltaic plants in northern Minas Gerais.

ENERGIZATION OF THE 1ST M-SSSC FACTS PROJECT IN THE NATIONAL ELECTRICITY SYSTEM

An unprecedented technology in the country, providing greater operational flexibility and system stability by optimizing the use of existing lines and redistributing energy flow from heavily loaded circuits to those with lower utilization.

ENERGIZATION OF TWO SOLAR POWER PLANTS

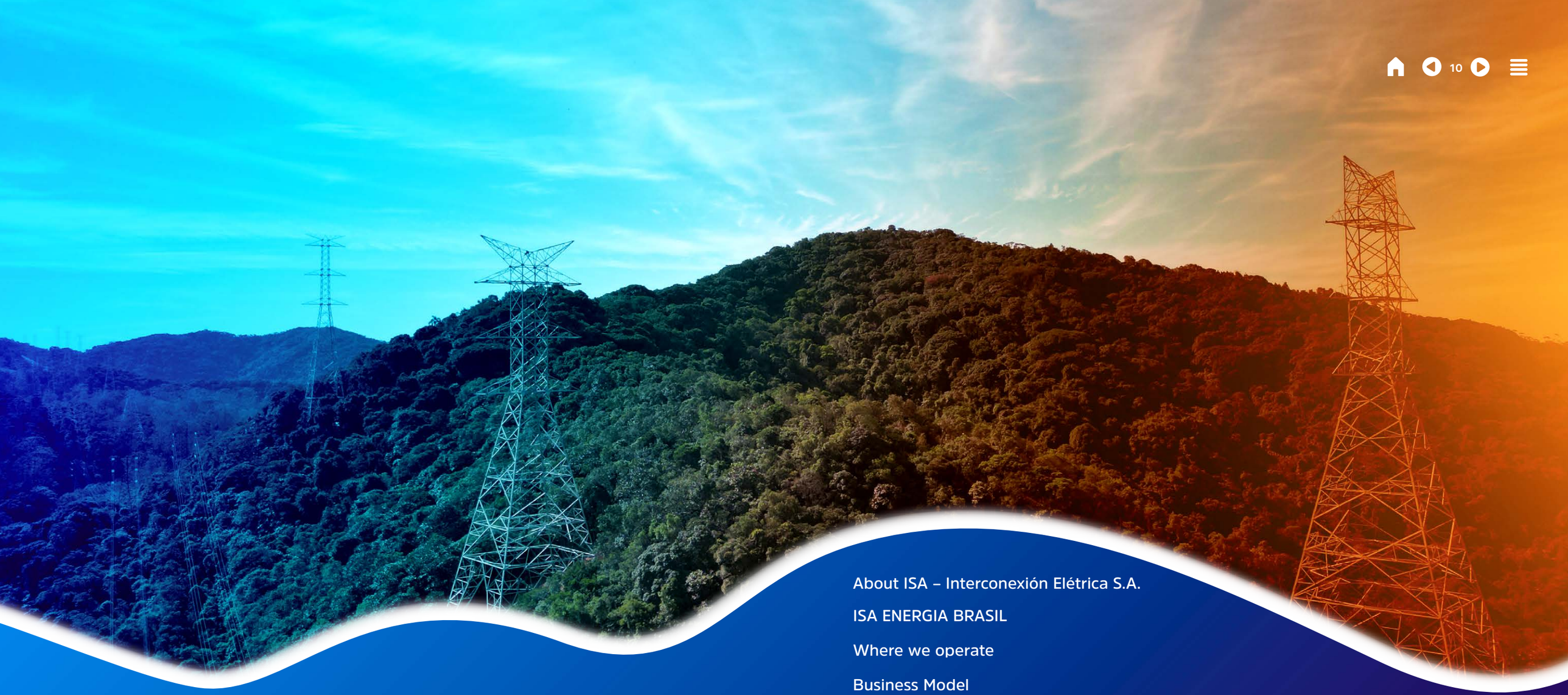
For self-consumption, reinforcing our Net Zero 2050 commitment.

RENEWAL OF ISO 45001 CERTIFICATION

Across 100% of our operations. Headway in ISO 14001 certification across 64% of our substations.

RECOGNITIONS

Elected one of the 10 most innovative companies in Brazil, according to the FORBES 2025 list.



ISA ENERGIA BRASIL

About ISA – Interconexión Eléctrica S.A.

GRI 2-1

ISA Interconexión Eléctrica S.A. is an Ecopetrol Group company, a multilatina organization with over 57 years of experience operating in fundamental infrastructure sectors such as electric power, toll roads, and telecommunications. ISA's invested companies develop their businesses and contribute to improving the quality of life for millions of people across Latin America — including Brazil, Colombia, Chile, Peru, Bolivia, Argentina—and Central American countries.

Headquartered in Colombia, ISA is the majority shareholder of ISA ENERGIA BRASIL (B3: ISAE3; ISAE4). All group companies are committed to climate change mitigation and adaptation. Furthermore, they are committed to the rational use of resources, the development of programs that generate positive environmental impacts, and ensuring the quality, reliability, and availability of the services they provide.

53
companies and over 5,000 employees

ISA ENERGIA BRASIL

GRI 2-1 | GRI 2-6 | GRI 3-3

We are an electric power transmission company, created in 1999 following the spin-off of Companhia Energética de São Paulo (CESP). In 2006, we underwent privatization when the ISA group acquired control, bolstering our investment capacity, innovation, and contribution to the country's socio-environmental development. We play a pivotal role as an enabler of the country's energy transition, since there is no energy transition without transmission.

As a transmission company, we operate as the backbone of the Brazilian electrical system. Under the premise that there is no energy transition without transmission, our governance ensures that the country's infrastructure is resilient, secure, and capable of supporting decarbonization. With over 25 years of operations, we manage a critical asset base for national development.

Our infrastructure connects new renewable energy generators to major load centers, turning Brazil's renewable potential into a socioeconomic reality.

In 2025, we continued to evolve the maturity of our risk management, ensuring its integration into senior management decision-making. The company's governance transcends traditional compliance, acting in scenario anticipation and organizational resilience.

The direct involvement of the Board of Directors and the Executive Board in defining environmental, social, and governance (ESG) priorities, as well as in monitoring strategic risks, ensures that sustainability is not a parallel agenda but rather the lens through which the company's investments and future decisions are viewed.

Recognized for its technological pioneering, our performance is highlighted by the development of innovative solutions for the energy transmission sector, including the implementation of the first digital and 4.0 substations, the first large-scale battery energy storage system, and the first system in Brazil utilizing Flexible Alternating Current Transmission Systems (FACTS) technology of the Modular Static Synchronous Series Compensator (M-SSSC) type. These initiatives bolster the efficiency, reliability, and resilience of the electrical system, contributing to infrastructure modernization and enabling the country's energy transition.

Our sustainable value generation strategy ensures that operational excellence translates into value for society. By ensuring a reliable and innovative electrical system, we safeguard business longevity and fulfill our role as enablers of a more resilient, clean, and just energy future.

Where we Operate

GRI 2-6

IN BRAZIL

Present in **18** Brazilian states

Approximately **30%** of Brazil's energy

Approximately **95%** of São Paulo's energy flows through our transmission lines

34 Concessions

29 wholly-owned

5 jointly controlled

+1,600 employees

BRL 6.4 BI
in potential Annual Permitted Revenue (RAP)

137 Substations
134 wholly-owned
3 jointly controlled

23 k km
of transmission lines
20.6 k km in operation
2.4 k km under construction

84.9 k MVA
of transformation capacity
84.1 k MVA in operation
0.8 k MVA under construction

**The facilities associated with Concession Agreement No. 20/2008 of IE EVRECY, managed by ISA ENERGIA BRASIL, which expired in July 2025, were included in Lot 1 of ANEEL Transmission Auction No. 002/2024. Through this tender process, ENGIE was awarded the project and will take over the facilities upon the conclusion of the agreement. ISA ENERGIA BRASIL has been working to ensure a just and secure transition.*

Business Model

GRI 2-6

FINANCIAL CAPITAL

- → **BRL 1.7 billion** invested in reinforcements and improvements (annual record)
- → **BRL 12.3 billion** in investments planned for greenfield and R&M projects until 2030
- → **Average availability indices** for transmission lines (TLs) and transformers aligned with ANEEL benchmarks
- → **BRL 2.5 billion** in net profit (IFRS)
- → CapEx of **BRL 5.1 billion**

MANUFACTURED CAPITAL

- → **23,000 km** of TLs
- → **137** substations[1]
- → **2** tendered projects energized

[1]*Out of the total, 134 are wholly-owned, and 3 are jointly operated with other agents, of which 132 are currently in operation, and 5 are under construction*

NATURAL AND SOCIAL CAPITAL

- → Over **175,000 hectares** of native vegetation and biodiversity protected by conservation projects supported by the Jaguar Connection Program, including REDD+ carbon credit initiatives in strategic biomes like the Pantanal and the Amazon
- → **9% reduction** in SF6 gas (sulfur hexafluoride) losses
- → **3** self-consumption solar plants energized, achieving a combined reduction in CO2e emissions and expanding clean self-generation
- → Over **BRL 600,000** invested in social projects (own and incentivized resources)

HUMAN AND INTELLECTUAL CAPITAL

- → **1,600** employees
- → **BRL 3.3 million** invested in training and capacity building
- → **19% women** and **30% Black and Brown people** in the workforce
- → **BRL 12.9 million** invested in research, development, and innovation (RD&I)

ISA 2040 Strategy

GRI 2-23 | GRI 2-24

The ISA 2040 Strategy is our response to the challenges of a world undergoing profound climate and energy transformation. More than an investment plan, it is the unfolding of **our purpose: to be the energy that gives life to the transition.**

Three pillars guide this journey:

- **ENERGY**

We act as essential system integrators, using innovation and dynamism to maximize infrastructure value.

- **LIFE**

We place people and the planet at the center of our decisions, ensuring our networks support social well-being and biodiversity preservation.

- **TRANSITION**

We lead bold, fair change, connecting territories and generations to sustainable development through resilient infrastructure.

To operationalize this vision until 2040, we have structured our strategy around three interdependent vectors that balance **financial resilience, operational excellence, and positive impact.**

Profitable and Efficient

A focus on value creation and capital discipline. This vector ensures the economic sustainability required to finance the transition. We seek maximum efficiency through digitalization and the exploration of new business models, such as energy storage.

COMMITMENTS

→ Strategic management of the concession portfolio for value creation.

→ Expansion in infrastructure that drives decarbonization.

→ Acceleration of technological innovation for productivity gains.

Resilient, Reliable, and Secure

Operational excellence as a guarantee of service to society. In a landscape of extreme climate events, grid resilience is our priority. This vector focuses on infrastructure adaptation and, fundamentally, on human safety.

COMMITMENTS

→ Safety culture: comprehensive protection of life and well-being across all operations.

→ Service level: maintenance of 100% grid availability and reliability, ensuring ongoing adaptation to a changing climate.

Clean and Just

Shared values and climate leadership. The 2040 Strategy solidifies our Business-to-Society (B2S) vocation. Transmitting energy is not enough; we must ensure that this process regenerates nature and promotes social equity.

COMMITMENTS

→ Net Zero: 60% reduction in Scope 1 and 2 emissions by 2040 (on the path to neutrality by 2050).

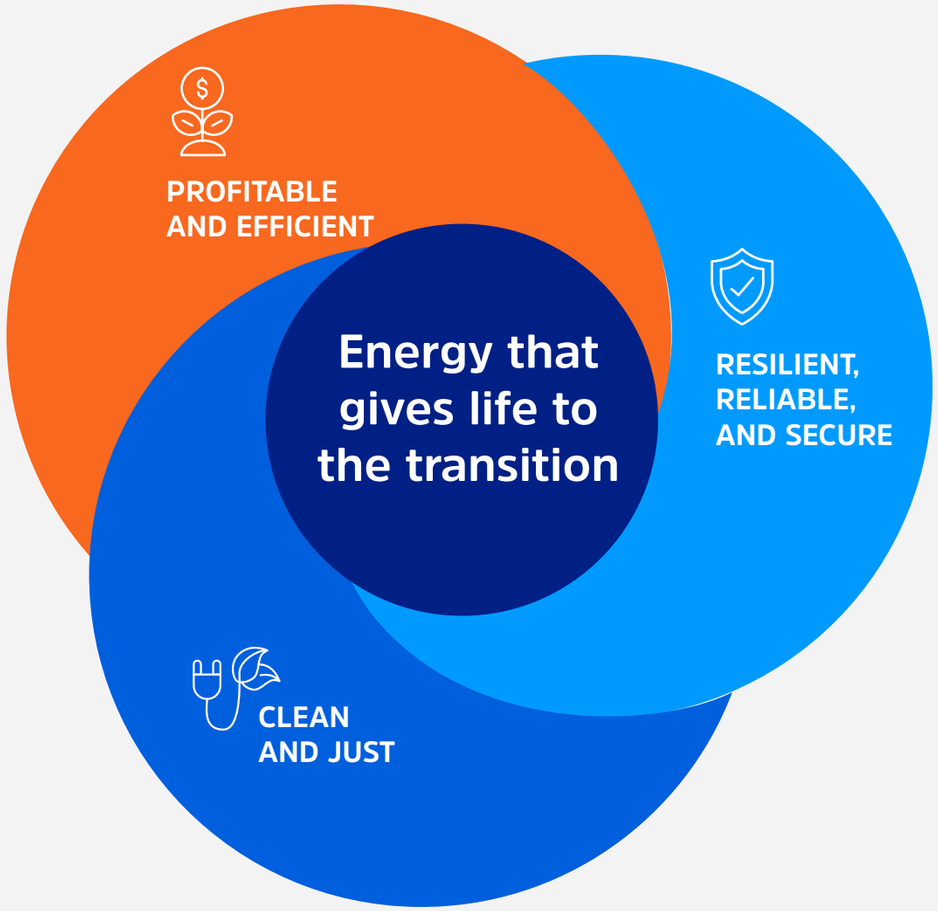
→ Social impact: shared value generation and the development of the communities where we operate.

ISA 2040 STRATEGY

Create value through concession **portfolio management**

Bolster investments in infrastructure that drive decarbonization, including energy storage

Spearhead innovation, digitalization, and technology to drive operational efficiency



Safeguard human life and well-being through **culture and secure practices**

Meet 100% of service levels with a resilient, flexible, and secure infrastructure, driving efficiency and ensuring adaptation to climate change

Positive impact on nature and society

Net Zero 2050 pathway
Achieve a 60% reduction in emissions by 2040

Portfolio Resilience

As one of our strategic vectors, portfolio resilience aims to deliver stable returns and a larger share of consolidated EBITDA through expansion and innovation. In this context, modernizing the Paulista Concession's asset base, which totals BRL 32 billion, provides a potential source of investments earmarked for Reinforcements and Improvements (R&M). This bolsters the company's longevity and yields consistent returns for our shareholders. Of this amount, BRL 6.3 billion has already been authorized by ANEEL and is slated for execution by the company through 2030.

As part of the modernization process regarding investments and growth, we can underscore two major milestones: the Paulista Concession, with its regulatory updates over time, and the recognition of the Existing System Basic Grid (RBSE) assets.

The Paulista Concession refers to the concession agreement for the transmission assets in the State of São Paulo that gave rise to ISA ENERGIA BRASIL and was renewed in 2013. This agreement stems from the 1999 spin-off of CESP and encompasses aging infrastructure, with assets dating back to the 1950s, 60s, and 70s. Although solidly built, these assets demand a modernization investment plan aligned with our growth and reliability strategy.

We at ISA ENERGIA BRASIL have addressed this challenge with a growing volume of investments in R&M projects. These include replacing end-of-life equipment with new assets or deploying solutions that add capacity and features to the system, adapting it to new demands such as data centers and urban mobility. These initiatives also help reduce maintenance costs and the risk of failure.

In 2025, we achieved record investments in our asset base, with a heavy focus on R&M projects within the Paulista Concession. This bolsters the security and reliability of the National Interconnected System (SIN) and extends the lifespan of the existing infrastructure. This marked the largest annual contribution ever made to the modernization of our installed park, through which we strive to ensure an increasingly robust and reliable infrastructure.

This significant expansion reflects a strategic decision to turn risks into opportunities and structure long-term investment planning to anticipate systemic contingencies. Coupled with this is the strengthened relationship with other sector agents and the efficiency gains driven by digitalization, automation, and new asset management technologies. These have significantly expanded our execution capacity, ensuring higher quality, predictability, and safety in our deliveries.

The RBSE refers to the amounts owed to the company for transmission assets that were not fully depreciated by 2000, as part of the 2012 concession renewal process. Payments for these amounts began in 2017, with the largest cash flows extending through 2028, and smaller flows persisting until the end of the concession. In 2025, ANEEL deliberated on the issue, upholding the core pillars of the current methodology and concluding the discussion on the financial component at the administrative level. This helps dispel historical uncertainties and solidifies a foundation of regulatory certainty for our long-term planning.

We view this resolution as an institutional breakthrough that brings clarity to future cash flows and reaffirms the stability of the Brazilian electricity sector. This landscape of predictability is further leveraged by our rigorous financial discipline and efficient capital management, which safeguard the strength of our balance sheet. Nevertheless, potential new administrative or judicial decisions may affect the RBSE payment terms, necessitating additional assessments of financial, strategic, and accounting impacts, as applicable.

In 2025, we made the largest annual contribution to the modernization of our installed park, the result of structured planning and a long-term vision

Commitments to the SDGs

GRI 2-23

Guided by our purpose to drive positive social and environmental impacts, we integrate sustainable development into our management model, embedding it into strategic decisions, investments, and operations. To bolster this approach, we have been signatories to the UN Global Compact since 2011 and actively participate in the Global Compact Network Brazil initiatives. In 2024, we broadened this commitment by joining the Brazil Pact for Corporate Integrity (*Pacto Brasil pela Integridade Empresarial*) and the 100% Transparency Movement.

Our decision-making processes take into account our business's contribution to the 17 Sustainable Development Goals (SDGs) of the UN 2030 Agenda. Based on a materiality assessment, we prioritize the SDGs most directly linked to our operations and where we can make the most meaningful impact.

Commitments SDG

SDG	COMMITMENT	HIGHLIGHTS
	Capitalize and expand resources, whether incentivized or proprietary, earmarked for inclusive education and training projects, both inside and outside the company.	Renewal of the partnership with the USP Diversa program, reinforcing our commitment to inclusion in engineering.
	Increase the number of women in the company's workforce.	Increase in the representation of women within the company.
	Maintain leadership in power transmission and spearhead the pursuit of technologies that enable greater integration of clean and renewable energy into the Brazilian energy matrix.	With an investment of BRL 1.1 billion, the Riacho Grande Project enters commercial operation five months ahead of schedule.
	Ensure a robust and resilient electrical infrastructure in the face of energy transition challenges and extreme climate events, through new technologies, continuous enhancement of operational excellence, and the generation of positive social and environmental impacts.	Partial energization of Block 1 of the Piraquê Project was achieved; it is currently one of the largest *greenfield* projects under construction in the Brazilian transmission sector.
	Drive positive environmental and social impacts, accompanied by a genuine contribution to sustainable development, through practices that reduce GHG emissions and waste, conserve the environment, and benefit the communities where we operate.	Public commitment to reduce Scope 1, 2, and 3 emissions by 90% by 2050, including an interim target of a 60% reduction in Scope 1 and 2 emissions (excluding technical losses), complemented by the offsetting of residual emissions through International Renewable Energy Certificates (I-RECs) and high-quality carbon credits.
	Protect ecosystems through biodiversity conservation initiatives that enhance connectivity across key areas (ecological corridors).	Public commitment to reduce Scope 1, 2, and 3 emissions by 90% by 2050, including an interim target of a 60% reduction in Scope 1 and 2 emissions (excluding technical losses), complemented by the offsetting of residual emissions through I-RECs and high-quality carbon credits.
	Strive for transparency and ethics as the foundation for relationships with all our stakeholders, and conduct business in a responsible and non-discriminatory manner, in line with existing best practices, through a set of policies, normative instruments, and training.	We guarantee 100% transparency in our compliance and governance structure and in our whistleblowing channels, in alignment with the 100% Transparency Movement.
	Work collaboratively within a network of other sector organizations and associations in which we participate to contribute to the articulation of policies and laws that promote sustainable development.	Promotion of high-level dialogue with authorities and experts regarding the role of transmission in the Net Zero journey, reinforcing the company's leading role in the energy transition.

2025 Financial Performance

GRI 3-3 | GRI 201-1

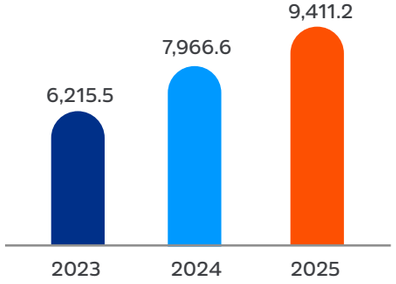
In 2025, our consolidated net operating revenue reached BRL 9,411.2 million, representing an 18.1% increase over the BRL 7,966.6 million recorded in 2024. This performance was primarily driven by infrastructure revenues, which totaled BRL 6,330.0 million; remuneration of concession assets, at BRL 2,949.2 million; and operation and maintenance revenues, at BRL 1,264.9 million, in addition to revenues from rentals and the provision of services. Revenue deductions—taxes, contributions, and regulatory charge s — were applied to this amount, in line with the accounting criteria adopted in the financial statements.

For the fiscal year, we reported a net profit of BRL 2,447.9 million and a consolidated net profit of BRL 2,511.0 million. The 29.3% decrease compared to the BRL 3,552.7 million in consolidated net profit in 2024 is mainly attributable to the impact of the Periodic Tariff Review (RTP), recognized in that period, amounting to BRL 1,152.7 million. This review is conducted every five years, creating a temporal effect on the results. Nevertheless, we maintained our financial resilience, with robust cash generation and a highly predictable revenue profile, characteristic of the power transmission segment.

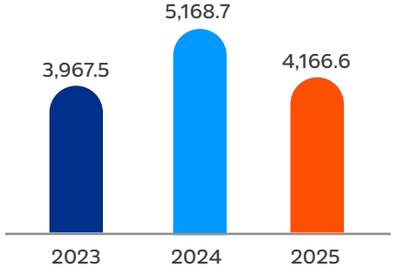
In 2025, we increased our total investment volume by 40.4% compared to 2024, reaching BRL 5,103.6 million, with a focus on the expansion and modernization of our asset base. Of this total, BRL 1,689.8 million was allocated to Reinforcements and Improvements (R&M) projects, primarily under renewed agreements such as the Paulista Concession, which, in addition to renewing and modernizing the existing infrastructure, also contributes to reducing O&M costs and has CapEx remunerated in accordance with regulations. During the same period, we obtained new authorizations from ANEEL for R&M projects totaling approximately BRL 2.3 billion, and ended the year with an authorized R&M portfolio of roughly BRL 6.3 billion, to be executed between 2026 and 2030.

We also recorded a new high in investments in tendered projects, with BRL 3,413.7 million deployed in 2025 (up 50.8% from 2024). This reflects the ramp-up of works on the Piraquê and Jacarandá projects, alongside

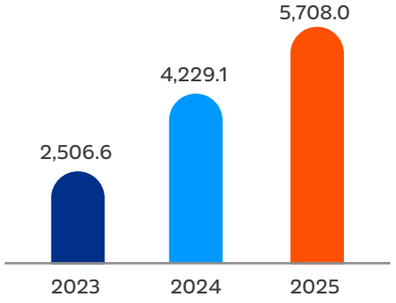
CONSOLIDATED NET REVENUE (BRL MILLION)



CONSOLIDATED IFRS EBITDA (BRL MILLION)



COSTS OF SERVICES PROVIDED[1] (BRL MILLION)



[1] *Infrastructure implementation, operation, and maintenance*

the start of implementation for the Serra Dourada Project following the obtainment of the Installation License for a significant portion of its facilities.

Throughout the year, we fully energized the Riacho Grande/SP, Água Vermelha/SP, and Piraquê/MG-ES projects. We closed 2025 with a portfolio of four projects under execution — Piraquê (block 2), Jacarandá, Serra Dourada, and Itatiaia—which are expected to be energized by 2028, with a remaining investment of approximately BRL 6.1 billion and a projected Annual Permitted Revenue (RAP) of BRL 826.3 million in the 2025/2026 cycle.

Also in 2025, Fitch Ratings reaffirmed the 'AAA (bra)' National Long-Term Rating of ISA ENERGIA BRASIL and its debentures, with a "stable" outlook, acknowledging the predictability of regulated revenues, the defensive business profile, and financial discipline, even amid a cycle of intense investments for grid expansion and modernization.

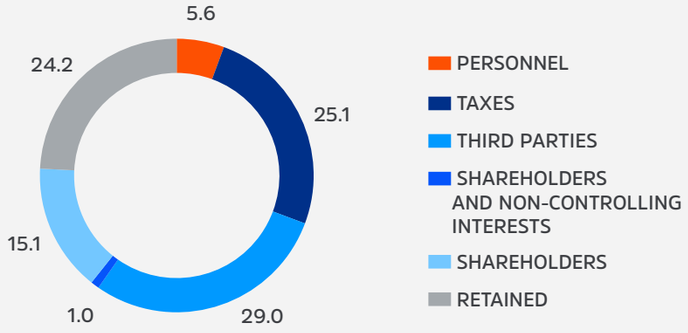
ACCESS THE FULL FINANCIAL STATEMENTS REPORT

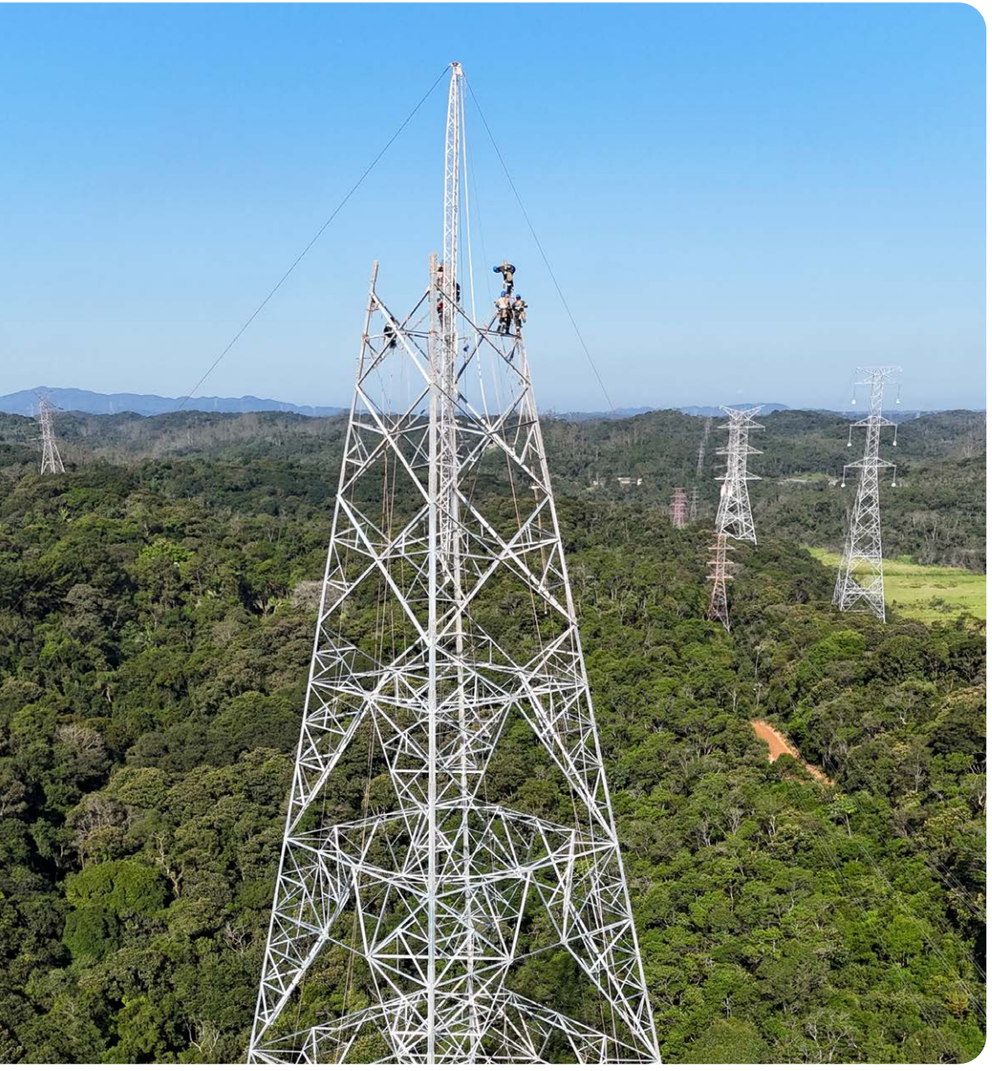
Statement of Value Added (SVA)

GRI 201-1

In 2025, the total value added distributed amounted to BRL 6,222.8 million, down 10.3% from BRL 6,941.5 million in 2024, reflecting a lower profit base than the previous year. Most of this amount was allocated to the remuneration of third-party capital, taxes and contributions, remuneration of equity, and personnel and benefits, in line with the company's role in generating value for its various stakeholders. The SVA and all financial information were audited by Deloitte Touche Tohmatsu.

DISTRIBUTION IN 2025 (%)





Investments

We manage our financial resilience and growth through an integrated strategy that combines financial discipline, long-term planning, investment discipline, innovation, and proactive management of regulatory and climate risks. In 2025, we made consistent headway in executing strategic initiatives to ensure sustainable and profitable growth, highlighting execution excellence and a significant increase in investment volume across both Reinforcements and Improvements (R&M) projects and *greenfield* projects awarded in recent auctions.

Our ISA 2040 Strategy guides decision-making by aligning economic growth, innovation, and sustainability commitments, including managing risks associated with climate change and the energy transition. We track performance using financial, operational, and regulatory indicators, and through the continuous assessment of risks and opportunities, ensuring the company's economic and financial sustainability, revenue stability, and long-term value creation for shareholders and society.

In 2025, we invested BRL 5.1 billion in expansion and modernization initiatives, representing a 40.4% increase compared to 2024. This was highlighted by BRL 1.7 billion in reinforcements and improvements—driven primarily by renewed agreements, such as the Paulista Concession—and BRL 3.4 billion in *greenfield* projects. These investments bolster our asset base, drive operational efficiency, and are fully remunerated in accordance with current regulations. During the same period, we obtained new authorizations from ANEEL totaling approximately BRL 2.3 billion, and closed the year with an already authorized R&M project portfolio of roughly BRL 6.3 billion—a robust pipeline that underpins our long-term sustainable growth.

We also set a new record in tendered projects, with BRL 3.4 billion deployed in 2025—a 50.8% increase—driven by the ramp-up of works on the Piraquê and Jacarandá projects and the start of works on Serra Dourada following the securing of the Installation License. In the *greenfield* sector, we fully energized the Água Vermelha and Riacho Grande projects, and partially energized the Piraquê Project (Block

BRL 12.3

billion is our forecasted investment by 2030 in expansion and modernization projects

1), enabling the receipt of BRL 204.5 million in Annual Permitted Revenue (RAP) for the 25/26 cycle. We ended the year with four projects under execution: Piraquê (block 2), Jacarandá, Serra Dourada, and Itatiaia.

Our planning outlines investments of approximately BRL 12.3 billion through 2030, encompassing:

GREENFIELD PROJECTS

New concessions for the construction, operation, and maintenance of transmission assets secured in regulated auctions held by ANEEL. There are four projects currently under execution: Jacarandá, Piraquê (blocks 2 and 3), Serra Dourada, and Itatiaia. The investment to be executed by 2028 is BRL 6.1 billion. The associated RAP is BRL 929.2 million (25/26 cycle).

REINFORCEMENTS AND IMPROVEMENTS (R&M)

We focus our investments on the modernization, expansion, and renewal of existing transmission facilities to ensure increased operational capacity, reliability of the National Interconnected System (SIN), connection of new users, and maintenance of quality and continuity in the public power transmission service.

These types of investments encompass the installation, replacement, or upgrading of assets. Reinforcements are investments that add capacity or functionality to the system, increasing service provision capacity. They are defined based on systemic studies conducted by the Energy Research Office (EPE) and official sector plans, such as the Ten-Year Energy Expansion Plan (PDE), the Expansion and Reinforcement Plan (PAR), and the Electric Power Transmission Grant Plan (POTEE).

We actively participate in technical discussions with EPE, the National Electric System Operator (ONS), and ANEEL, which enables medium- and long-term planning. Once authorized by ANEEL, project execution becomes mandatory, reinforcing the regulated and public-interest nature of these investments.

Improvements, on the other hand, involve replacing or refurbishing assets with the same capacity to maintain the reliability and quality of service provision. They are defined based on the company's necessity assessment matrix, which evaluates, among other factors, the criticality and health of all assets to define and prioritize investments. This type of investment is vital for enhancing grid security and reliability, while minimizing the risk of equipment failure, reducing maintenance costs, and upgrading the asset base.

A significant portion of the investment opportunities in reinforcements and improvements is tied to renewed concession agreements, notably the Paulista Concession agreement (059/2001). The recent average ratio between the RAP and the investment authorized by ANEEL ranges from 12% to 17%, and can be optimized based on project execution efficiency.

BROWNFIELD *BROWNFIELD*

These refer to mergers and acquisitions of existing transmission assets in the market. There were no mergers or acquisitions of new assets in 2025.

INVESTMENTS IN NUMBERS

235 ongoing projects, comprising 136 reinforcement projects and 99 improvement projects

BRL 6.3 billion in reinforcement and improvement projects already authorized by ANEEL to be executed through 2030

+2 thousand pieces of equipment expanded and modernized

BRL 786.2 million invested in reinforcements and BRL 903.6 million in improvements*

**Values higher than those recorded in 2024, due to the greater energization of projects and the increased volume of equipment replacement and modernization.*

Investment in the grid (BRL thousand)

	2025	2024
Reinforcement (expansion)	BRL 786.2	BRL 671.8
Improvement (renewal)	BRL 903.6	BRL 699.6

Completed Projects 2025

RIACHO GRANDE PROJECT

The Riacho Grande Project entered into operation in October 2025, five months ahead of schedule, with a regulatory investment of approximately **BRL 939 million.** The solution prioritized underground lines in the urban section, reducing visual impact, interference, and the need for new rights-of-way. The project decisively bolstered the reliability of the National Interconnected System (SIN) by sectioning the Ibiúna–Tijuco Preto overhead lines, which receive power from Itaipu at the Sul substation (SE), and by closing the 345 kV ring, connecting the Miguel Reale and Sul substations via the new underground lines, and the new São Caetano do Sul substation. The construction stood out for its excellent management in collaboration with sector agents and local communities, as well as for carrying out social initiatives, such as the renovation of Recanto Vida Nova. Aligned with best practices in socio-environmental management, the project combined innovation, urban integration, and social responsibility.

RIACHO GRANDE PROJECT

ÁGUA VERMELHA PROJECT

The Água Vermelha Project entered into operation in June 2025, 16 months ahead of schedule, with a regulatory investment of approximately **BRL 94 million**. The capacity expansion of the substation (SE) enables the connection of new solar projects in the Northwest region of São Paulo and the Triângulo Mineiro, supporting the expansion of renewable generation and regional development. The project bolsters the dispatch of surplus biomass power and helps reduce associated emissions. Additionally, the venture enhances the electrical infrastructure in São Paulo, Minas Gerais, and Mato Grosso do Sul and is considered strategic for the SIN. The initiative directly benefits over 800,000 people in municipalities such as Três Lagoas/MS, São José do Rio Preto/SP, and Catanduva/SP by increasing grid reliability and attracting new investments and jobs to the region. On the environmental front, the project was granted an environmental licensing waiver, requiring only authorizations for vegetation clearance.

PIRAQUÊ PROJECT – BLOCK 1

With a total regulatory investment of approximately **BRL 4.4 billion**, the Piraquê project is one of the company's primary greenfield ventures. Block 1 entered into operation in November 2025, with approximately 92% physical progress. The infrastructure — including 143 km of 500 kV lines and new facilities in Janaúba — expands the dispatch of renewable generation in Northern Minas Gerais and stimulates local production chains. It involves constructing 938 km of Transmission Lines (TL) across the states of Minas Gerais and Espírito Santo, creating over 7,000 direct and indirect jobs. The female leadership in the project's management is a significant differentiator, reflecting the company's commitment to promoting diversity and inclusion in the electricity sector. In November 2025, the company obtained the **Definitive Release Term (TLD)** for the first block of the project, representing 30% of its RAP. The TLD was secured 22 months ahead of the ANEEL deadline (September 2027), while the other blocks continue at an accelerated pace towards completion. These deliveries mark a promising horizon for reliable, efficient energy in the region.

Projects under Construction 2025

ITATIAIA PROJECT

The Itatiaia Project, with a regulatory investment of approximately BRL 2.7 billion, made progress in licensing processes and preparatory activities in 2025 (27% progress). The initiative bolsters the transmission grid along the Rio de Janeiro–Minas Gerais axis, enhancing system resilience, the integration of new renewable sources, and the reliability of service to strategic urban and industrial centers. In addition to driving economic development by generating jobs and income for local communities, the project encompasses a series of socio-environmental initiatives, including reforestation, conservation of flora and fauna, environmental education programs for employees, and social communication with the surrounding population. The venture enables future geographic expansion, including a new switchyard, and facilitates the integration of new renewable projects. The project was awarded in Lot 7 of Transmission Auction No. 01/23. The project's completion deadline, according to the ANEEL agreement, is March 2029.

JACARANDÁ PROJECT

JACARANDÁ PROJECT

The Jacarandá Project, at the Água Azul substation (SE) in Guarulhos/SP, enhances the power system's reliability in the São Paulo Metropolitan Area and bolsters service to the surrounding area of the Guarulhos International Airport, featuring a 60,000 m^2 expansion, new 440 kV and 88 kV switchyards, and the installation of seven power transformers. With a total regulatory investment of approximately BRL 280 million, the venture generates more than 660 direct and indirect jobs, stimulating local industry and supporting the municipality's economic development. On the socio-environmental front, we adopted engineering solutions compatible with the terrain's characteristics, preserving sensitive areas—such as an existing water spring—and implemented reforestation, conservation of flora and fauna, environmental education, and communication initiatives with neighboring communities. The substation's transformers are manufactured in the city of Guarulhos, benefiting the local economy. Through the *Núcleo Conexão Cultura*, free training spots were made available to the local community in Digital and Electrical Culture and Stage Lighting. The project was awarded in Lot 6 of Transmission Auction No. 01/22. The project's completion deadline, according to the ANEEL agreement, is March 2026.

SERRA DOURADA PROJECT

The Serra Dourada Project is the largest transmission venture under construction in Bahia and an essential vector for dispatching growing wind, solar, and biomass energy production from Western Bahia and Northern Minas, bolstering the interconnection between the Northeast and Southeast systems. With a projected regulatory investment of BRL 3.2 billion and an estimated generation of 6,000 direct and indirect jobs, the project drives regional development and stimulates local production chains from the start of construction. In 2025, we reached decisive milestones: we obtained the Installation License (LI) for the South section, initiated the implementation of service fronts, and mobilized work sites and teams. The venture comprises 1,097 km of 500 kV lines and three new substations (SEs), significantly expanding the integration capacity of clean energy produced in Bahia and Minas Gerais and connecting it to the country's main load centers. The project's completion deadline, according to the ANEEL agreement, is March 2029.

LEARN MORE ABOUT OUR PROJECTS

Recognitions

• 2025 ENERGY LEADERS AWARD

We were awarded the 2025 Energy Leaders Award in the Transmission and Distribution category. The award highlights excellence, innovation, and impact across the energy sector's production chain, honoring industries, companies, organizations, and sector entities that played a pivotal role in the segment over the past year.

• EXAME BEST OF ESG 2025 AWARD

We were recognized as a Standout in the Energy sector at the 2025 Best of ESG awards, presented by Exame. The awards celebrated corporate practices that transform the present and build a sustainable future in Brazil.

• BANDNEWS MOST ADMIRED BRANDS IN BRAZIL AWARD

We were recognized as a finalist for the BandNews Most Admired Brands in Brazil Award in the Sustainability category. The award highlights benchmark brands across various sectors and, in 2025, selected Sustainability as its central theme, commending responsible practices and corporate commitment to the planet's future.

• 2025 TOP OPEN CORPS AWARD

We rank among the top 10 companies most engaged in open innovation within the electric power and renewables sector.

• BRAZILIAN GHG PROTOCOL PROGRAM GOLD SEAL

For the sixth consecutive year, we have earned the Gold Seal of the Brazilian GHG Protocol Program — developed by FGV in partnership with the Ministry of the Environment — regarding the disclosure of our emissions for the 2024 base year.

• VALOR 1000 RANKING

In 2025, we ranked 170th among Brazil's 1,000 largest companies by net revenue, up 30 positions from the previous year, and 4th in the Electric Power Sector.

• FTSE4GOOD

For the fourth consecutive year, we have been included in the FTSE4Good Index Series, one of the leading global benchmarks in corporate sustainability. Developed by the international index provider FTSE Russell, the index comprises more than 15 benchmarks that evaluate approximately 8,000 assets across 47 developed and emerging markets, recognizing companies with consistent practices in environmental, social, and governance (ESG) criteria aligned with the 17 UN SDGs.

• 2025 FORBES LIST

We were recognized by Forbes magazine as one of the 10 most innovative companies in Brazil. The accolade highlighted our innovative solution featuring the country's first large-scale battery energy storage system, backed by a BRL 150 million investment.

• CARBON DISCLOSURE PROJECT

For the second consecutive year, we earned a B score on the Carbon Disclosure Project (CDP) Climate Change questionnaire, a benchmark initiative for evaluating sustainable actions that contribute to the fight against climate change.

• EXAME BEST AND BIGGEST AWARD 2025

We earned the title of Best Company in the Energy Sector in the 2025 edition of the Best and Biggest (*Melhores e Maiores*) awards, presented by Exame, celebrating corporate practices that transform the economy and business throughout the country.

• BOVESPA INDEX (IBOVESPA B3)

We have renewed our presence in the Ibovespa for the second consecutive year. The company's preferred shares (ISAE4) are included in the portfolio of the main index of the Brazilian Stock Exchange (B3). The indicator comprises shares of companies with the highest market representation and liquidity in the domestic market.

• B3

Our inclusion in the ISE, ICO2, and IDIVERSA B3 indices earned ISA ENERGIA BRASIL recognition during COP30 in Belém/PA as one of B3's 30 most sustainable companies, solidifying our leadership in power transmission and our commitment to ESG practices.

• 2025 RACIAL EQUALITY SEAL

We were recognized by São Paulo City Hall with the 2025 Racial Equality Seal (Selo Igualdade Racial), awarded to companies that excel in promoting racial equity and adopting inclusive workplace practices.

Corporate governance

Our Governance

GRI 2-23 | GRI 3-3

In 2025, we strengthened our governance and integrity by continuously enhancing the enterprise risk management model, ensuring effective integration across strategy, sustainability, business continuity, and decision-making. Governance is guided by principles of ethics, integrity, transparency, and compliance, aiming to prevent misconduct, ensure compliance with applicable laws and regulations, and protect the interests of shareholders, including minority shareholders. These principles are incorporated into decision-making processes, internal controls, and management practices, bolstering reputation and trust in relationships with all stakeholders.

Risk management is structured transversally, with guidelines established in corporate policies and standards, featuring the active participation of senior leadership and business areas, enabling more informed and timely decisions aligned with value creation in the short, medium, and long term.

Within the scope of organizational resilience, we reviewed critical processes using the Business Impact Analysis (BIA) methodology, prioritizing the development of Business Continuity Plans. Additionally, we established the Internal Standard for Crisis Management and Governance, which defines escalation criteria, the roles and responsibilities of the Crisis Committee, and activation and reporting flows that enhance response capabilities for events that could compromise business continuity and the security of the energy supply.

Internal audit played a strategic role in strengthening governance and controls, with an annual plan approved by the Board of Directors and focused on critical processes and priority risks. In 2025, there was a 40% increase in the volume of work performed compared to the previous year, which contributed to identifying emerging risks and to the continuous improvement of senior management's decision-making processes.

We raised the standard of our controls, expanding the scope beyond the Brazilian Securities and Exchange Commission (CVM) requirements and adopting international standards to ensure greater visibility into the Executive Board's decision-making processes. The internal controls matrix was expanded, reinforcing the criteria upon which the Board can make decisions.

The Compliance Department advanced in mapping sensitive functions, adopting a risk-based approach that considers the level of access to critical information and systems, regardless of hierarchical position. This action strengthened preventive controls and background-check procedures, contributing to process integrity and mitigating relevant risks.

For the next cycle, our focus is on the digitalization of trust. We will implement Artificial Intelligence (AI) for continuous audit monitoring, enabling real-time supervision. Furthermore, we will expand crisis simulations and improve risk communication, thereby solidifying a culture in which prevention is everyone's responsibility.

This model strengthens the company's capacity to anticipate risks, protect critical assets, and sustain decisions aligned with the strategy and material topics, contributing to consistent value creation in the short, medium, and long term.

Our governance is the foundation that sustains the execution of the ISA 2040 Strategy

Governance Structure

GRI 2-9

Our company's governance structure is designed to ensure independence, proper segregation of duties, and diversity of profiles within decision-making forums. This model contributes to a more balanced and inclusive decision-making process that aligns with the business's strategic and sustainability challenges, directly reflecting on the company's longevity and the protection of economic value.

We follow the best market practices and adopt policies that guide the responsible conduct of our business, aligned with the context of sustainable development.

The Board of Directors validates these policies and exceeds the minimum requirements of the B3 Level 1, a differentiated corporate governance segment in which our common (ISAE3) and preferred (ISAE4) shares have been traded since 2002. Our controlling shareholder, ISA Interconexión Eléctrica S.A., holds direct control of the company, with 35.8% of the total capital and almost 89.5% of the voting capital, exercised through ISA Capital do Brasil S.A. Disregarding the stakes held by ISA and Axia Energia, approximately 87% of the preferred shares are held by domestic investors, and 13% by foreign investors.

MORE DETAILS ABOUT THE POLICIES ON THE INVESTOR RELATIONS WEBSITE

MORE DETAILS ABOUT THE SHAREHOLDING STRUCTURE

Shareholder	ISAE3 (ON)		ISAE4 (PN)		Total (ON+PN)	
	Nº. OF SHARES	%	Nº. OF SHARES	%	Nº. OF SHARES	%
ISA Capital do Brasil S.A.	230,856,832	89.50	5,144,528	1.28	236,001,360	35.82
Management	–	–	–	–	–	–
Outstanding shares (free float)	27,080,900	10.50	395,801,044	98.72	422,881,944	64.18
Eletrobras (AXIA Energia)	25,106,829	9.73	117,399,836	29.28	142,506,665	21.63
Others	1,974,071	0.77	278,401,208	69.44	280,375,279	42.55
Total	257,937,732	100	400,945,572	100	658,883,304	100

Approximately **64.2%** of the company's issued shares are outstanding (free float) on the B3, allowing for market trading

Governance Bodies

GRI 2-9 | GRI 2-10 | GRI 2-11
GRI 2-12 | GRI 2-13 | GRI 2-15

Our governance structure comprises the General Shareholders' Meeting, the Board of Directors, the Statutory Board of Executive Officers, the Fiscal Council, and the Advisory Committees to the Board of Directors (Audit and Risk; Organizational Talent; and Environmental, Social, and Corporate Governance (ESG).

The election of the members of the Board of Directors is the exclusive purview of the General Meeting, and their inauguration is strictly conditional upon meeting legal requirements. The Board is responsible for electing a chairman and a vice-chairman. The chairman of the Board of ISA ENERGIA BRASIL holds the position of President of ISA, the company's indirect controlling shareholder.

The Bylaws also provide for the representation of specific stakeholder groups in the Board's composition, including an employee representative elected by employees.

COMPOSITION AND ROLES

GENERAL SHAREHOLDERS' MEETING

The General Meeting is the company's sovereign deliberative body. The Annual General Meeting is held annually, by April 30, at which time the financial statements are appraised, the allocation of results and dividend distribution are deliberated, the members of the Board of Directors are elected, and the remuneration of the administrators and the Fiscal Council is determined. Extraordinary General Meetings are convened whenever necessary, pursuant to the Bylaws and applicable legislation.

BOARD OF DIRECTORS

The Board of Directors is the highest collegiate deliberative body, responsible for the overall guidance of the business, the definition of strategic guidelines, the approval of the budgetary planning, and the supervision of management. It is composed of up to nine members, elected by the General Meeting in accordance with the Bylaws and the Nomination and Remuneration Policy for Administrators, to ensure transparency and alignment with good governance practices.

Board members serve a unified two-year term, with the possibility of reelection, remaining in office until their successors are sworn in to guarantee continuity and stability in governance.

The Board meets on an ordinary basis according to an annual calendar and, when necessary, on an extraordinary basis, deliberating on strategic matters, corporate policies, and matters provided for by law and in the Bylaws.

The company adopts formal rules for the prevention and management of conflicts of interest, requiring board members to abstain from participating in discussions and deliberations when a conflict is identified, thereby ensuring the integrity, ethics, and legitimacy of decisions.

LEARN MORE ON THE INVESTOR RELATIONS WEBSITE

EXECUTIVE BOARD

The Executive Board is composed of up to five members, with a term of up to three years, and reelection is permitted. The Board is responsible for executing the strategy defined by the Board of Directors, managing the company's operations, and drafting and submitting fundamental corporate policies for the Board of Directors' approval, ensuring operational efficiency and strategic alignment.

FISCAL COUNCIL

The Fiscal Council is a permanent and independent body composed of five sitting members and five alternates, with a one-year term, and reelection is permitted. It oversees management's actions, focusing on compliance with legal and statutory duties, thereby contributing to management's transparency and reliability.

ADVISORY COMMITTEES TO THE BOARD OF DIRECTORS

The Board of Directors is advised by non-statutory, advisory, and technical committees that support the decision-making process on strategic matters:

- **Audit and Risk Committee**
Advises the Board in monitoring internal controls, risk management, internal and external audit activities, compliance, and integrity, contributing to the reliability of information and the effectiveness of the enterprise risk management model.

- **Organizational Talent Committee**
Advises the Board on people management matters, including organizational talent policies, Executive Board remuneration, succession planning, and leadership development.

- **Environmental, Social, and Corporate Governance (ESG) Committee**
Advises the Board on corporate governance and sustainable development issues within the company, ensuring alignment among sustainability management, materiality analysis, risk management, and corporate strategy.

Statutory Board of Executive Officers of the company, from left to right: Dayron Urrego (Chief Projects Officer), Bruno Isolani (Chief Operating Officer), Silvia Wada (Chief Financial, Investor Relations, and New Business Development Officer), Rui Chammas (CEO), and Claudio Domingorena (Chief Regulatory, Strategy, and Innovation Officer) composition as of December 31, 2025

Role of the Board of Directors and the Executive Board

GRI 2-12 | GRI 2-16

The definition and revision of our sustainable development policies and strategies follow a well-defined governance structure. According to our Bylaws, the Executive Board is responsible for drafting and proposing fundamental policies, which are submitted to the Board of Directors for consideration and final approval. This process ensures that strategic guidelines are aligned with our long-term vision and with the objectives of sustainable value creation.

To strengthen oversight and technical guidance on sustainability-related topics, the Board of Directors established the Environmental, Social, and Corporate Governance (ESG) Committee. This committee acts as a direct advisory body to the Board, with ordinary meetings held at least twice a year. Its main duties include ensuring compliance with our policies, including those related to sustainability themes, monitoring best market practices, and proposing corporate strategies that integrate sustainability as a cultural and strategic pillar of the company.

MORE DETAILS ABOUT THE BYLAWS

SUPERVISION AND IMPACT MANAGEMENT MECHANISMS

On the Board of Directors of ISA ENERGIA BRASIL, we actively supervise the performance of the Executive Board and the company through formal governance mechanisms, which ensure the proper identification and management of the economic, social, and environmental impacts of our businesses.

This supervision is supported by an efficient corporate governance structure, which includes periodic analysis of financial, operational, and socio-environmental reports, as well as monitoring of performance indicators.

COLLECTIVE KNOWLEDGE OF THE MEMBERS

GRI 2-17

In 2025, our Board of Directors implemented several measures to strengthen collective knowledge regarding sustainable development and strategic topics. Among the actions, we highlight updates for members on capital market conditions, global and local economic impacts, commercial uncertainties, GDP slowdown, and inflation outlook.

We are constantly investing in the continuous training of our board members on ESG issues, ensuring that our governance structure is prepared to lead the company toward sustainable growth and innovation in power transmission.

Regulatory practices and market trends are constantly discussed

PERFORMANCE EVALUATION AND REMUNERATION

GRI 2-18 | GRI 2-19 | GRI 2-20

The remuneration strategy is overseen by the Organizational Talent Committee

The Board of Directors conducts an annual performance evaluation through self-assessment, as provided for in the body's Internal Regulations. Conducted at the beginning of each year, the evaluation covers the performance of the collegiate body and of each board member in the previous period, considering indicators such as the dynamics and effectiveness of meetings, the quality and relevance of the topics deliberated, the level of interaction with the Executive Board, and the contributions of the Governance Secretariat.

In 2025, the process was applied to analyze the immediately preceding cycle, focusing on identifying opportunities for governance evolution and strengthening the Board's capacity to guide strategic business and sustainability topics. Based on the results, topics were prioritized for in-depth study throughout the year, contributing to the continuous improvement of the quality of deliberations and management monitoring.

Senior management remuneration is governed by the Nomination and Remuneration Policy for Administrators and follows good governance practices and applicable legislation, ensuring transparency, equity, and a link to our corporate performance. The Board of Directors receives a fixed monthly remuneration, with no variable component or additional remuneration for committee participation. The Fiscal Council is remunerated in accordance with the Brazilian Corporate Law.

The Executive Board's remuneration comprises fixed and variable components, including short- and long-term incentives linked to organizational and individual performance, as measured by the Integral Management Framework (QGI). Additionally, the company provides benefits such as a private pension, medical and dental care, life insurance, and work tools.
The determination of the remuneration of the Statutory Board of Executive Officers, the Board of Directors, and the Fiscal Council takes into account the responsibilities of the positions, competitiveness, and market practices, supported by surveys conducted by specialized consulting firms in the electric power sector. The remuneration strategy and policy are overseen by the Organizational Talent Committee to attract, retain, and ensure the permanence of qualified professionals, taking into account training and performance.

The global remuneration amounts for Management and the Fiscal Council are approved by the General Shareholders' Meeting and subsequently individualized by the Board of Directors. The members of the Advisory Committees do not receive specific remuneration for their performance.

LEARN MORE IN THE INTERNAL RULES

LEARN MORE ABOUT SENIOR MANAGEMENT REMUNERATION

Enterprise Risk Management

GRI 205-1 | EU21

At ISA ENERGIA BRASIL, we treat risk management as a central component of our governance and one of the main mechanisms to protect value, ensure business continuity, and support the execution of our strategy. We operate within frameworks such as ISO 31000 and COSO, following the guidelines established in our Integral Risk Management Policy.

Our methodology encompasses the continuous identification, analysis, evaluation, treatment, and monitoring of enterprise risks, including operational, financial, regulatory, socio-environmental, climate, and integrity dimensions. We periodically update the Risk Matrix and the Business Risk Map, reporting the consolidation of key risks to the Audit and Risk Committee and the Board of Directors, ensuring an integrated view of the factors that may impact the execution of our strategy.

We maintain the Three Lines Model: as the first line, our business areas identify and manage risks within their processes; as the second line, we define methodologies, guide, and monitor risk management and the effectiveness of controls; and, as the third line, our Internal Audit conducts independent evaluations, reporting directly to the Audit and Risk Committee.

In 2025, we advanced the integration of enterprise risk management with the sustainability and climate agendas, revising the Risk Matrix to include topics such as extreme weather events, regulatory changes associated with decarbonization, socio-environmental risks in the value chain, and integrity risks. By doing so, we strengthen our ability to anticipate trends, prioritize actions, and align investment, modernization, and business continuity decisions with a long-term perspective.

Risk management governance

Compliance, Integrity, and Trust

GRI 2-23 | GRI 2-24 | GRI 205-1 | GRI 205-2

We base our operations on ethical principles that guide all our relationships with shareholders, employees, suppliers, communities, public agencies, and other stakeholders. In 2025, we strengthened this agenda by restructuring our Integrity Program. Supported by four fundamental pillars — Guidelines, Communication, Evaluation, and Monitoring — the program reflects our alignment with our institutional values.

As an essential part of this movement, we relaunched our Code of Ethics and Conduct, updating its contents to reflect our commitments to combating corruption, preventing harassment and discrimination, human rights, diversity, and our relationships with public authorities. The Code applies to all our management, employees, and third parties, and we reinforce adherence to it through internal communications, training, and specific requirements in procurement and contract renewal processes.

We ensure the governance of this agenda through a department dedicated to audit, risk, and compliance, operating independently, with direct access to senior management and adequate resources to perform its duties. This structure coordinates our Integrity Program, oversees compliance with internal policies and standards, monitors compliance risks, and supports the Ethics Committee and the Audit and Risk Committee in analyzing sensitive topics.

Throughout 2025, we continued our ethics and compliance training program, focusing on expected conduct, harassment, discrimination, fraud, corruption, and relationships with public officials.

In addition to mandatory training, we offered specialized training programs for leadership, procurement teams, and teams that frequently interact with regulatory bodies, reinforcing our culture of integrity and individual responsibility in business decisions.

The data generated by the Ethics Line guides the execution of training programs and other improvements

Ethics Line

GRI 2-26 | GRI 205-3 | GRI 206-1

We maintain the Ethics Line as our official channel for reporting concerns, doubts, and potential violations of the Code of Ethics and Conduct. Operated by a specialized external company, the Ethics Line is available 24/7 via website, telephone, and email, ensuring anonymity, confidentiality, and non-retaliation for good-faith whistleblowers. We technically analyze all received reports, prioritize them by severity, and conduct investigations under the supervision of the Ethics Committee, with periodic reporting to the Audit and Risk Committee.

In addition to resolving cases, we use the data generated by the channel to enhance internal controls, design preventive communications, and adjust training content, thereby strengthening our culture of integrity. Of the 14 confirmed reports, 64% (9) were identified whistleblowers and 35% (5) were anonymous. The majority involved our own employees (11 cases, 79%), while 3 cases (21%) involved other parties. All cases were reviewed by the Ethics Committee, communicated to the Audit and Risk Committee, and led to disciplinary measures and preventive actions.

We recorded no confirmed reports of corruption, bribery, or money laundering during the period. There were no legal proceedings or investigations in 2025, as in the two previous years, regarding unfair competition, antitrust, or monopoly practices. These results reinforce the effectiveness of our preventive controls and governance mechanisms.

Ethics Line Indicators

	2025	2024	2023
Total number of reports received in the period	124	83	60
Reports with investigation ongoing at the end of the period	0	2	0
Reports with investigations concluded in the period	124	81	60
Reports considered unfounded	64	44	18
Reports with inconclusive investigation	1	12	3
Reports considered founded (confirmed cases)	14	10	23
Inquiries not related to ethical misconduct	45	15	16

Ways to communicate concerns and reports

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

E-MAIL
linhaetica@brasil.Isaenergia.com

PHONE
0800 777 0775, 24 hours a day, 7 days a week

APP
Grupo ISA Línea Ética and Corporate Intranet

LEARN ABOUT THE CODE OF ETHICS AND CONDUCT

Anti-corruption and Conflict of Interest Management

GRI 2-15 | GRI 2-24 | GRI 205-1

In 2025, we restructured our Integrity Program around clear standards, operational controls, and governance bodies capable of preventing, detecting, and responding to risks. We address conflicts of interest in our Bylaws, in the internal regulations of our governance bodies, and in our Code of Ethics and Conduct, which stipulate that any administrator with a potential conflict must declare it and recuse themselves from discussions and deliberations on the topic, and that their participation will not be counted toward quorum.

Regarding corruption, we periodically assess risks associated with interactions with public authorities, third-party hiring, donations, sponsorships, and other situations that may involve fraud, bribery, collusion, or private corruption. We address these risks through specific standards and procedures, ethical and anti-corruption contractual clauses, reputational and anti-corruption due diligence for third parties and sensitive positions, and monitoring of payments to public officials and Politically Exposed Persons (PEPs).

Since 2021, we have participated in collective integrity initiatives, such as the Ethos Institute, the Business Pact for Integrity and Against Corruption, and movements of the UN Global Compact Brazil Network, reinforcing our public commitment to an ethical and transparent business environment.

LEARN ABOUT THE ANTI-CORRUPTION AND BRIBERY POLICY

Human Rights

GRI 2-23 | GRI 2-24 | GRI 2-25 | GRI 408-1 | GRI 409-1 | GRI 414-1

We guide our human rights practices by our Code of Ethics and Conduct, the UN Guiding Principles on Business and Human Rights, and the Ten Principles of the UN Global Compact, of which we have been a signatory since 2011. We recognize that respect for human dignity is a condition for the resilience of our business, the protection of our reputation, and the building of trust-based relationships with all stakeholders.

In 2025, we strengthened our investigation protocols to ensure that reports of moral harassment, sexual harassment, discrimination, and other rights violations are handled with rigor, promptness, and confidentiality, with a focus on protecting victims, holding those involved accountable, and remedying the impacts. Concurrently, we expanded awareness initiatives on diversity, equity, and inclusion, in synergy with the *Outros Olhares* program and our Diversity and Inclusion Policy.

We extend our responsibility to the value chain. We require suppliers and contractors to comply with labor, environmental, and human rights legislation, as well as the guidelines of our Supplier Code of Conduct, which expressly prohibits child labor, slave-like or degrading labor, discrimination, and any form of violence or harassment. We conduct structured third-party qualification, evaluation, and monitoring processes that cover socio-environmental and integrity aspects, with a special focus on field activities and those of higher operational criticality.

Through this integrated approach — combining risk management, integrity, human rights, and value chain engagement — we strengthen our ability to prevent adverse impacts, protect our reputation, and ensure that value creation aligns with the highest standards of governance and corporate responsibility.

ACCESS THE WHISTLEBLOWING CHANNEL, AVAILABLE 24/7

Critical Concerns of the Highest Governance Body

GRI 2-16

In our risk management, we define “critical concerns” as any uncertain event that may prevent us from achieving our strategic objectives or affect our corporate resources. To ensure proper oversight, risk situations that demand attention are systematically communicated to our Board of Directors. This reporting is carried out through the Audit and Risk Committee, ensuring that our senior leadership is always aware of the challenges and can make informed decisions to mitigate them, strengthening our governance structure.

We utilize predictive indicators that enable timely decision-making

ACCESS MORE INFORMATION ON RISKS IN THE REFERENCE AND REGISTRATION FORM

Supplier Engagement

GRI 2-24 | GRI 2-29

We reinforced integrity in our value chain by reviewing due diligence processes (including third-party diligence) across suppliers, Mergers and Acquisitions (M&A), donations, and the purchase of third-party credits.

Supply chain management is considered a fundamental pillar to sustain our growth towards the 2040 Strategy. We reviewed the due diligence process, with a special focus on critical suppliers, establishing a more rigorous and transparent governance.

This preventive approach is reinforced by the continuous monitoring of our partners’ financial health during the term of the contracts, mitigating insolvency risks that could impact operational continuity. The topic of “Suppliers” is part of our Business Risk Map and is monitored monthly through specific indicators that span financial aspects to Health, Safety, and Environment (HSE).

LEARN ABOUT OUR SUPPLIER CODE OF CONDUCT

Cybersecurity

Cybersecurity is treated at ISA ENERGIA BRASIL as a pillar of operational support and a resilience imperative. Our Cybersecurity Policy establishes the fundamental guidelines for protecting a complex ecosystem, ranging from the data integrity of employees and partners to the continuity of services that are recognized as critical national infrastructure. This high-level governance requires implementing rigorous controls and continuous monitoring across all business areas, ensuring full compliance with the regulatory framework and applicable legislation.

The commitment to digital protection is embedded in our enterprise risk management, enabling an anticipated, integrated view of potential threats to the cyber environment. This responsibility is shared across the organization, extending from senior management to our business partners, consolidating a culture in which vigilance and strict compliance with standards are fundamental.

By prioritizing the robustness of our systems and the awareness of our human capital, we reinforce the reliability of our infrastructure against sophisticated digital threats, ensuring the continuity of operations and the trust of our shareholders and society.

The commitment to data and systems security extends to our business partners

Data Security and Privacy

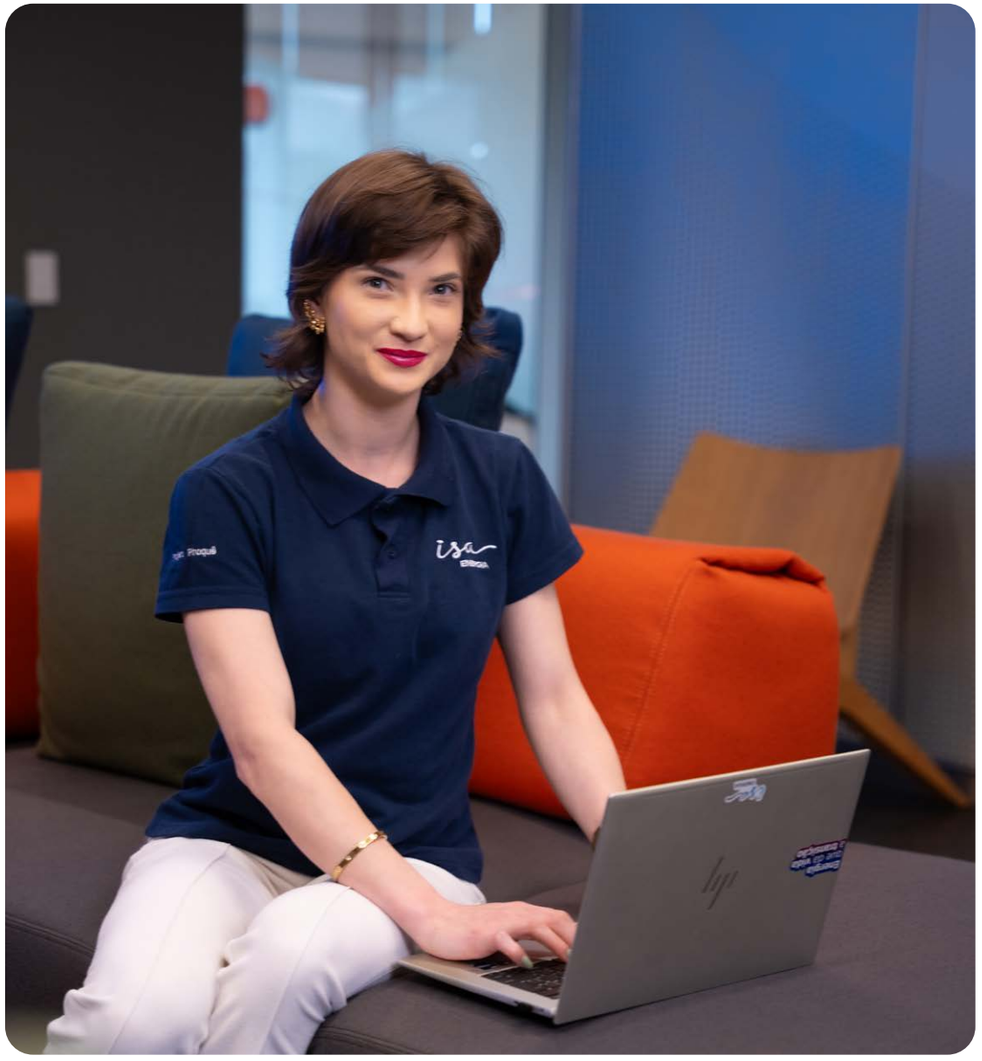
GRI 418-1

Privacy and personal data protection are treated by ISA ENERGIA BRASIL as fundamental rights and pillars of its institutional transparency. To ensure compliance with Law No. 13,709/2018, the Brazilian General Data Protection Law (LGPD), we base our governance on 11 strategic axes, ranging from incident management and risk assessment to continuous monitoring and employee training.

This structure ensures that the data lifecycle — from collection to disposal — is guided by strict standards of security and confidentiality, with access restricted to authorized personnel, strictly for predetermined ethical and legal purposes.

The robustness of this protection model is reinforced by the integration among processes, technology, and people, extending beyond the organization's internal boundaries. We require partners and suppliers to align their systems with the company's minimum privacy standards, thereby mitigating risks throughout the value chain.

Over the past three years, there have been no substantiated cases of data privacy breaches, leaks, theft, or loss of data in accordance with the LGPD.



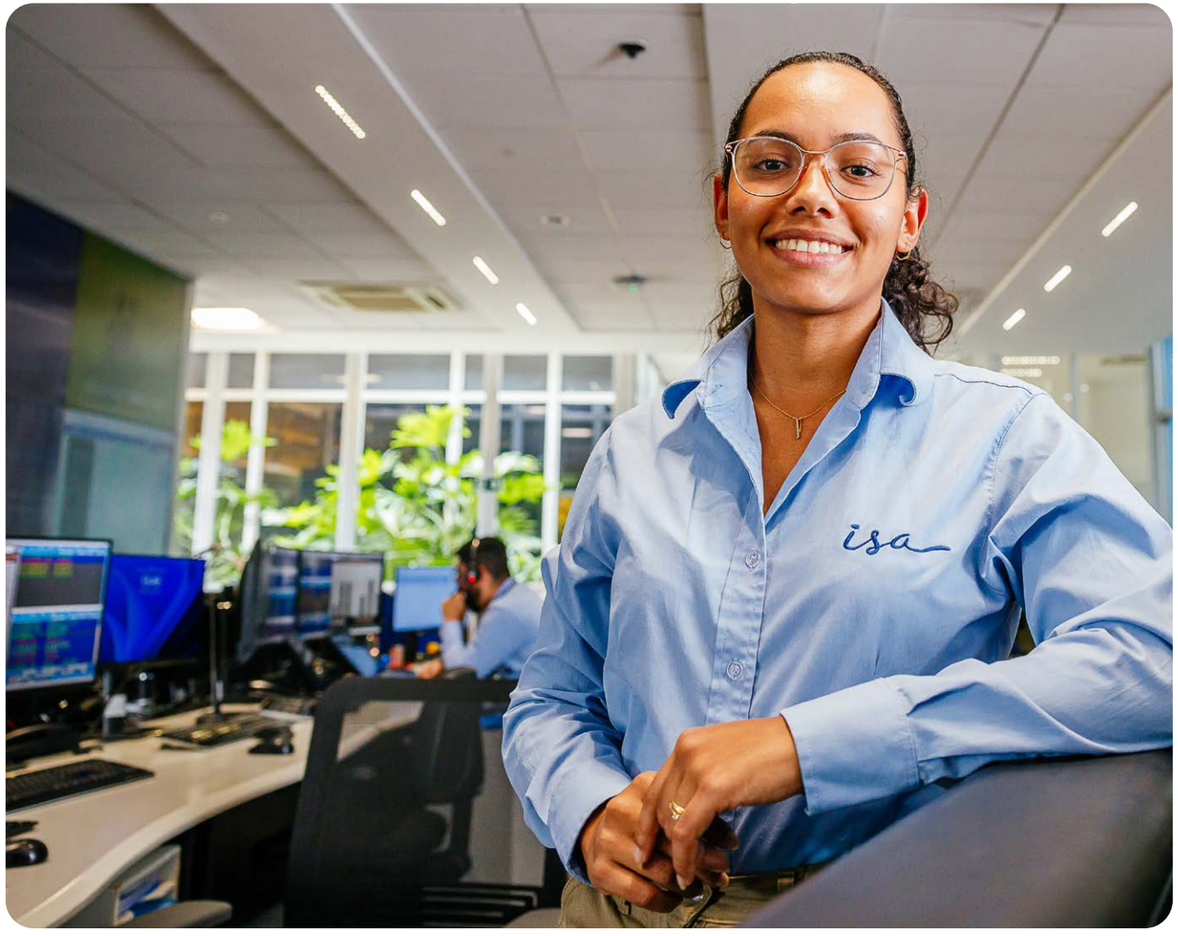
11 strategic axes support our compliance with the LGPD

Regulatory Management

GRI 2-27

We operate in a constantly evolving regulatory environment, influenced by the expansion of renewable energy sources, technological advancements, and the increasing impacts of climate change. Therefore, we continuously monitor changes in standards, resolutions, and guidelines from agencies such as ANEEL, the Ministry of Mines and Energy (MME), ONS, the Brazilian Institute of Environment and Renewable Natural Resources (IBAMA), and other authorities, assessing their effects on our assets, operations, and investments.

We have taken a proactive approach to integrating climate-related risks into the sector's regulatory agenda. We recognize that incorporating adaptation needs and climate scenarios into technical discussions is crucial to strengthening the resilience of the transmission infrastructure and ensuring service continuity and reliability over the coming years.



By providing regulators with technical information, we contribute to the enhancement of the sector

Compliance with Standards

Compliance with technical, environmental, operational, and climate-related standards is one of the pillars of our management. We integrate these requirements into our planning, construction, operation, and maintenance processes, ensuring that our assets operate safely, with quality, and with socio-environmental responsibility. We maintain teams dedicated to regulatory monitoring and updating internal procedures, ensuring timely compliance with legal obligations, environmental licensing conditions, and operational requirements.

Throughout 2025, we recorded no significant instances of non-compliance with applicable laws and regulations, nor any fines or non-monetary sanctions related to regulatory matters, reflecting the effectiveness of our controls, preventive practices, and compliance culture.

Advances in IFRS S1 and IFRS S2

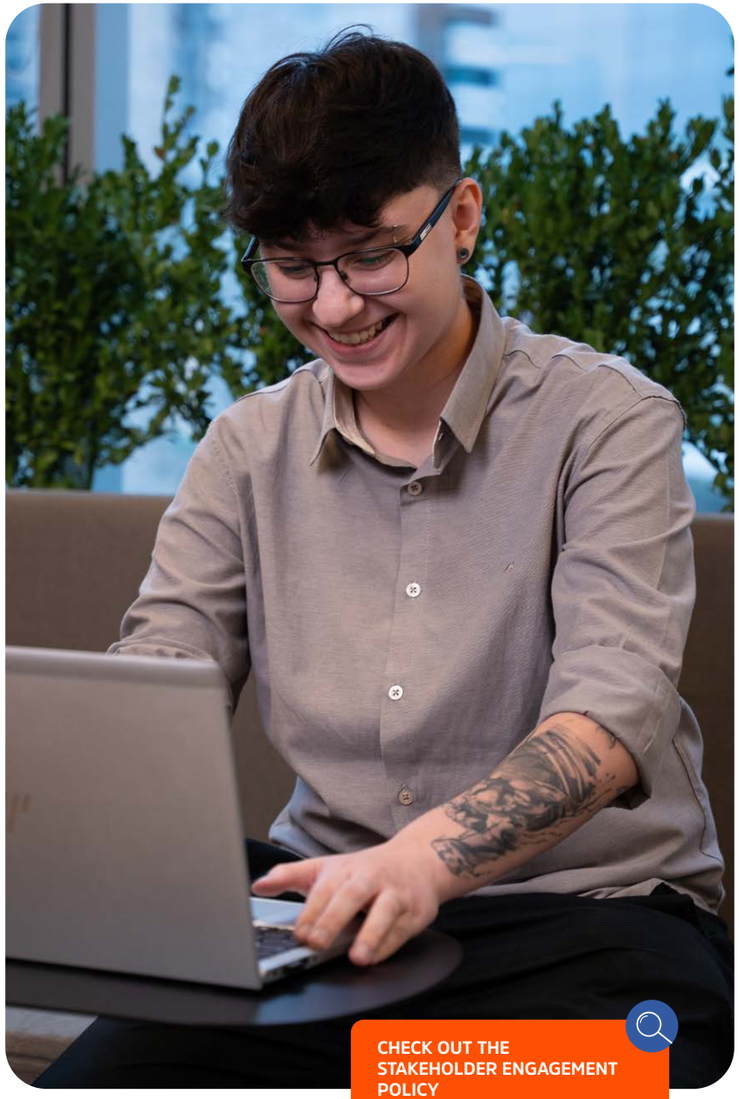
We continue to make consistent progress in preparing for the adoption of the international sustainability-related financial disclosure standards (IFRS S1 and S2), in alignment with the regulatory deadlines established by the CVM. This movement reinforces the company's commitment to high standards of transparency and governance, and to integrating sustainability into our business strategy.

Throughout 2025, the company conducted a gap analysis against the standards' requirements and structured multidisciplinary working groups involving different executive boards and strategic areas. This process allowed us to map sustainability-related risks, opportunities, and impacts, and to promote an integrated vision across financial and non-financial topics.

As part of this preparation, ISA ENERGIA BRASIL advanced in structuring the requirements of the IFRS S1 and S2 standards, with an emphasis on the clear definition of roles, responsibilities, and decision-making flows among the executive boards. This effort strengthens corporate governance and ensures consistency, comparability, and quality of the information disclosed to the market.

A central pillar of this journey is strengthening Internal Controls for sustainability information. These processes aim to ensure that non-financial data is subject to the same level of rigor, traceability, and validation that already govern the company's financial information, reinforcing the reliability of disclosures and the company's credibility with investors and other stakeholders.

For the next cycle, the action plan focuses on bridging the identified gaps, maturing internal processes, and strengthening organizational capabilities, preparing the company for future mandatory disclosures and consolidating sustainability as a core driver of the long-term corporate strategy.



CHECK OUT THE STAKEHOLDER ENGAGEMENT POLICY

Stakeholder Engagement

GRI 2-29

We adopt a continuous, structured approach to engaging with our stakeholders, guided by our Stakeholder Engagement Policy. This policy defines clear short-, medium-, and long-term objectives based on ethics, transparency, respect for human rights, and the building of relationships founded on trust and legitimacy.

We seek to develop qualified spaces for dialogue, ensure the timely disclosure of information of public interest, and integrate relevant stakeholder contributions into our decision-making processes and corporate strategy. This engagement cycle strengthens risk management, supports impact prevention and mitigation, and contributes to sustainable value creation.

Our strategy is guided by directives such as ongoing internal dialogue, the monitoring of environmental, social, and reputational risks, continuous stakeholder mapping, and the creation of proactive dialogue agendas. We also work to strengthen our corporate reputation and manage crises and conflicts effectively. To this end, we use formal engagement instruments, such as structured conversations with communities; periodic meetings with investors, suppliers, and shareholders; general meetings; periodic disclosures (including the Sustainability Report); and the Ethics Line Channel, which ensures accessible, secure, and, when necessary, confidential communication.

We monitor the results of our engagement processes through strategic and sustainability indicators, as well as the unified reputation and materiality survey, conducted every two years. The results are segmented by stakeholder groups — including academia, shareholders, financial analysts, associations, clients, government, suppliers, media, non-governmental organizations (NGOs), and employees — and guide the prioritization of relevant topics, risk management, and the planning of improvement actions.

Additionally, we conduct an organizational climate survey, which captures the perceptions and experiences of our professionals. This listening process, conducted via a virtual questionnaire, identifies engagement levels, satisfaction, and factors influencing the work environment, contributing to the continuous improvement of our people management practices and organizational culture.

Membership in Associations

GRI 2-28 | GRI 3-3 | GRI G4 EU7

We maintained an active, transparent, and strategic participation in national and international associations and forums relevant to the electric sector, contributing in a structured manner to the development of public policies, regulatory frameworks, and sector best practices.

Affiliated with 18 entities, the company plays a leadership role on boards and technical committees, notably serving as president of the Board of Directors of the Brazilian Association of Electric Power Companies (ABCE) and coordinating strategic committees within the Brazilian Association of Electric Power Transmission Companies (ABRATE). It also maintains qualified engagement in public consultations, calls for contributions, and regulatory dialogues with agencies such as ANEEL, MME, ONS, and EPE.

Financial contributions to associations are managed in accordance with internal governance, reinforcing our commitment to integrity, ethics, and transparency.

ISA ENERGIA BRASIL's engagement in industry committees and working groups

ENTITIES	TYPE OF PARTICIPATION
Brazilian Association of Electric Power Companies (ABCE)	Participation in the Legal-Regulatory, Economic-Financial, Compliance and Data Protection, and Corporate Governance committees.
Brazilian Association of Infrastructure and Basic Industries (ABDIB)	Membership in the entity's Advisory Board and engagement in the Strategic Electric Sector and Electric Power Transmission committees.
Brazilian Association of Publicly Traded Companies (ABRASCA)	Participation in the Liquidity, Finance and Taxation, and Institutional and Governmental Relations commissions.
Brazilian Association of Large Electricity Transmission Companies (ABRATE)	Coordination of four major committees: Environmental Committee, acting on environmental impact and energy transition agendas; Expansion Committee, contributing technical inputs to concession guidelines; Institutional Relations Committee, ensuring the monitoring of electric sector agendas within the country's Legislative and Executive branches; and Health and Safety Committee, to discuss actions aimed at the physical, occupational, and mental health of direct and third-party employees.
Energy Research Center (CEPEL)	Funding of an academic forum focused on research, which historically contributes to the institutional and technological development of the national electric sector.
Brazilian National Committee of Electric Power Production and Transmission (CIGRE)	Links to the civil society organization that gathers the main companies in the generation and transmission segments, to foster greater integration among stakeholders for institutional development, integrated planning, and the monitoring of public policies in the sector.
Brazilian Institute of Corporate Governance (IBGC)	Membership to monitor best practices in governance and internal controls alongside the benchmark entity in the market.
Ethos Institute	Participation in the Business & Human Rights working group, also integrating the Business Movement for Integrity, Transparency, and Anti-Corruption.

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 continuous dialogue with these institutions was guided by the search for opportunities, synergies, and solutions to provide safer, more sustainable, innovative, efficient, and competitive transmission systems for the country.

We also contributed to the debate in technical forums and sector events such as the "High-Level Dialogues on Integrity and Anti-Corruption," at the 1st edition of Policy Dialogues Latin America — promoted by the UN Global Compact; the panel "Security and Innovation in Transmission Operation," at the II Energy Transmission Lines Seminar — promoted by ABRATE; and the opening of the XXXI ABCE Legal Symposium, on the governance of the Brazilian electric sector. Valuing the excellence of the sector's planning and operation, we further collaborated with the execution of significant technical sector forums, such as the Brazilian Forum of Energy Leaders, the National Seminar on Electric Power Production and Transmission (SNPTEE) in Pernambuco; AGF Day, and the National Meeting of Accountants in the Electric Power Sector (ENCONSEL).

As a further commitment to an ethical and transparent business environment, ISA ENERGIA BRASIL joined the Electric Power Sector Integrity Collective Action, promoted by the UN Global Compact, intending to foster institutional commitments and transparent public stances that generate a virtuous cycle of self-assessment and concern for the companies' value chains.

ISA ENERGIA BRASIL's engagement in industry committees and working groups

ENTITIES	TYPE OF PARTICIPATION
Brazilian Association of Energy Storage Systems (ABSAE)	Coordination of the Communication Committee, as well as engagement in the Regulation and Engineering working groups.
Brazilian Association of Accountants in the Electric Power Sector (ABRACONEE)	Participation in a specific sector entity that contributes benchmarks and best practices in regulatory accounting within the transmission sector, benefiting the company's internal teams.
Brazilian Association of Photovoltaic Solar Energy (ABSOLAR)	Energy Storage Working Group.
Brazilian Association of Shared Services (ABSC)	Member of this cross-sector association to foster opportunities for shared service centers among participants, aiming for optimization and diverse efficiency gains.
UN Global Compact – Brazil Network	Participation in action platforms to communicate and engage, human rights action, and the human rights working group for the power and energy sector.
Esfera Brasil	Participation of senior leadership in this business discussion forum for various topics on the economic development agenda of the Brazilian market.
Brazilian Wind Energy Association (ABEEÓLICA)	Participation in the Energy Storage Working Group.
Utilities Telecom & Technology Council Latin America (UTCAL)	Membership on the Board of Directors.
ABRATE Institute	Association linked to the main representative association of the electric sector, ABRATE, focused on offering courses and training.
Engineering and Management Institute (IEG)	Participation in an advisory capacity and disseminate project management best practices.

Actively promoting strategic discussion spaces, we held the 1st Regulatory Dialogue Meeting, a space dedicated to the exchange of ideas and the construction of technical proposals aimed at the development of the Brazilian electric sector. The event brought together representatives from the MME, ANEEL, and the ONS to discuss strategic topics, including transmission expansion, operational planning, and regulatory challenges, reinforcing the company's commitment to innovation and a safe, sustainable energy transition.

In this context, we held the "Megawhat Invites" event at the ISA ENERGIA BRASIL Transmission Operations Center to discuss the "Future of Transmission," with the presence of representatives from the boards of ANEEL, EPE, and the MME.
We also sponsored and supported relevant sector events, such as the Brazilian Forum of Energy Leaders; the XVIII Meeting for Debates on Operational Matters (XVIII EDAO); the III International Seminar on Electric Power Transmission (III SINTRE); a debate-lunch by Grupo Voto to address the future of the Brazilian energy matrix,

1ST REGULATORY DIALOGUE MEETING ISA ENERGIA BRASIL

Participation in sector events

- → Women in Energy at the Energy Summit 2025, in Rio de Janeiro
- → Panel on Batteries and Storage at ENASE 2025, in Rio de Janeiro
- → Panel on Decarbonization
- Initiatives for the Electricity Matrix at CITENEL 2025, in Florianópolis
- → COP30 Forum: Opportunities for Companies to Generate Impact in Belém, promoted by FGV, in São Paulo
- → "Energy that Moves Brazil" Panel at AGF Day 2025, in São Paulo
- → "General Environmental Licensing Law: Energy Sector" Panel at LASE 2025, in São Paulo

with representatives from ANEEL and the Chamber of Deputies; and the 2nd edition of "Conversations with Leaders" by the Ethos Institute at the ISA ENERGIA BRASIL headquarters, which was attended by representatives from the Ministry of Environment and the MME to discuss energy transition challenges.

In 2025, we participated in COP30 in Belém/PA, with a presence on panels on climate adaptation in partnership with EPE and FGV, as well as on agendas with regulators and electric sector actors to discuss the role of transmission in the energy transition. We took advantage of the event to sign a Research, Development, and Innovation (RD&I) agreement focused on the climate resilience of transmission assets, reinforcing our strategic positioning regarding climate change.

We also signed an agreement to develop an RD&I project on "Climate Resilience for Electric Power Transmission Assets" and joined a global initiative to improve the accounting of emissions associated with the Brazilian electricity system.

Caring for our talent

Our Care

GRI 3-3

At ISA ENERGIA BRASIL, caring for people is a strategic commitment to business sustainability and resilience, considering the complexity of operations, the sector's high technical requirements, and the centrality of health, safety, and diversity to organizational performance. Aligned with the ISA 2040 Strategy, we integrate the strengthening of competencies, leadership development, and the promotion of safe, inclusive, and healthy work environments into our corporate governance.

This topic is monitored through indicators, targets, and periodic reviews conducted by leadership and formal governance bodies, ensuring effective actions, legal compliance, and continuous process improvement.

This set of initiatives reflects our commitment to human development and the valuing of people. By strengthening talent, leadership, and relationships of trust, we enhance employee engagement and contribute to business continuity and the generation of sustainable value for society.

Awareness initiatives and affirmative entry programs contributed to the consolidation of an inclusive culture

Great Place to Work (GPTW) Certification

In 2025, ISA ENERGIA BRASIL was certified as a Great Place to Work (GPTW). Focused on a culture of trust, high performance, and innovation, this certification is one of the leading global recognitions for workplace environment and organizational culture.

Connected to Life

Our *Conectados com a Vida* (Connected to Life) program constitutes the foundation of Occupational Health and Safety (OHS) governance, guiding the promotion of a culture of accident prevention and care at all hierarchical levels. The program structures actions to protect life and well-being, and to systematically reduce occupational risks.

Care for integral health is complemented by the Vida 360 program, with initiatives targeting physical, mental, and psychosocial health. Safety targets are linked to leadership performance assessments, thereby strengthening accountability and integrating the OHS agenda into operational management.

Governance is reinforced by regional committees, which promote closer alignment with local realities and ensure the consistent application of corporate guidelines.

Leadership Engagement

Leadership engagement was intensified by linking safety targets directly to their performance assessments. This measure promotes greater accountability and an active role for managers in building a safe work environment.

8 Golden Rules

- Preliminary risk assessment
- Use of tools and protective equipment
- I am responsible for my safety and the safety of others
- Electrical work
- Working at heights
- Confined spaces and excavations
- Load lifting and handling
- Use of mobile phones

Prevention, Training, and Risk Control

GRI 2-25 | GRI 403-2 | GRI 403-5 | GRI 403-7

Our activities involving health and safety risks are assessed through procedures and risk assessments (RAs), ensuring the systematic identification of hazards and the definition of control measures commensurate with the criticality of each operation.

OHS training is conducted in a structured manner, with mandatory, periodic, and refresher training defined in accordance with applicable legislation, internal standards, and the company's procedural guidelines, along with controls and records that ensure the traceability, updating, and integrated management of the required competencies.

Actions are planned according to the employee profiles, in in-person, online, and hybrid formats, and constitute a prerequisite for authorizing activities for direct and third-party employees. All controls, records, and monitoring are carried out within a corporate system, ensuring traceability, periodic updating, and the integrated management of competencies essential to accident prevention.

Performance, Indicators, and Lessons Learned

GRI 403-9

We systematically monitor and disclose work-related injury indicators for direct and third-party employees, including frequency and severity rates and hours worked.

Between 2023 and 2025, we recorded no fatalities among direct employees. However, in 2025, we faced events of the highest severity: the loss of two workers from contracted companies. This type of occurrence is unacceptable and reinforces the centrality of safety in ISA ENERGIA BRASIL's management, demanding rapid, structural, and comprehensive responses. We mobilized our teams to conduct rigorous investigations, review protocols, intensify training, and strengthen contractor management, with an absolute focus on accident prevention and the protection of life.

Safety is a non-negotiable value, and we continue to act transparently and responsibly to prevent such situations from recurring. The lessons learned from event analysis, audits, and sector forums feed back into the continuous improvement cycles of the management system.

Progress and achievements

→ **Maintenance of the ISO 45001 certification**

The company completed the maintenance of the ISO 45001 certification, which covers 100% of operations (headquarters, Operations Center, and over 130 substations).

→ **Digitalization of OHS processes**

The digitalization of processes was implemented with tools for real-time indicator monitoring. This initiative increased agility and precision in decision-making, allowing for more proactive management of risks and safety performance.

Value Chain Management

GRI 2-8 | GRI G4 EU18

Contractor management is an integral part of our OHS system. We establish mandatory guidelines for all services, with a special focus on higher-risk activities, ensuring the consistent application of corporate standards.

We actively participate in sector forums, such as the ABRATE Health and Safety Committee, promoting the sharing of best practices and the development of joint solutions. The lessons learned in these spaces support the continuous improvement of technical requirements and inspection processes.

We promote the active participation of direct and third-party employees through structured dialogues, participatory audits, and institutional events, strengthening shared responsibility in risk management.

The training required to execute activities is defined by applicable legislation, internal standards, and procedural guidelines, ensuring that professionals are adequately trained before activities begin.

LEARN MORE ABOUT OCCUPATIONAL DISEASES

LEARN MORE ABOUT THE NUMBER OF EMPLOYEES BY EMPLOYMENT CONTRACT, GENDER, AND REGION

People and Talent Development

GRI 3-3 | G4-DMA EU14

People management is treated as a material topic and as one of the pillars of ISA ENERGIA BRASIL's sustainability and competitiveness. We understand that attracting, developing, engaging, and retaining our talent strengthens our organizational capacity and drives long-term value creation. Thus, our remuneration, benefits, diversity, and performance assessment policies ensure consistency among strategy, culture, and results.

Our people governance is structured by policies, indicators, targets, and monitoring processes, with periodic reviews conducted by leadership. This model strengthens transparency, equal opportunity, legal compliance, and continuous improvement.

We systematically monitor the composition of our workforce, considering generation, gender, ethnicity, region, and other relevant demographics for human capital management. We maintain labor relations based on dialogue, respect, and the valuing of people, with broad coverage by collective bargaining agreements and the equitable application of working conditions, in compliance with applicable legislation.

Training, Development, and Succession

GRI 404-2

We continuously invest in developing technical, behavioral, and leadership competencies, which are essential to the continuity and evolution of our business. Campus ISA, our corporate university, organizes learning initiatives into thematic schools and tracks that combine technical knowledge, safety, business vision, and leadership development.

Additionally, the Leadership School and coaching and mentoring programs prepare our talent to take on critical positions with responsibility and excellence.

Through technical learning tracks, we strengthen our operational teams, expanding their multi-functionality and their responsiveness to sector challenges.

Our corporate education plan aims at the continuous development of employees

Other programs, such as Sinapse, stimulate innovation, applied learning, and a culture of continuous improvement. Meanwhile, the Leadership Development program strengthens the organization's capacity to sustain results, manage risks, and lead transformations in a highly complex operational environment. By developing technical, behavioral, and leadership competencies, we enhance decision-making consistency, the quality of team management, and the alignment between strategy, culture, and execution.

Technical Qualification

GRI 403-4 | GRI 404-1 | GRI 404-2 | GRI EU-14

The qualifications of our workforce are continuously developed and aligned with business needs and the electric sector's trends. We seek to understand, in a structured manner, the core competencies for the organization's present and future, considering both strategic demands and the sector's technological and regulatory evolution.

Based on this analysis, we organize training in progressive levels, enabling short, medium, and long-term planning. We maintain partnerships with recognized institutions, such as SENAI, and develop specific programs for apprentices, interns, and trainees, contributing to the formation of new talent and productive inclusion. All our selection and development processes are guided by our corporate culture and principles of diversity, equity, and equal opportunity.

Furthermore, we have developed a set of initiatives that promote the continuous education and development of our workforce, which include:

1. **EDUCATIONAL DEVELOPMENT PROGRAM**
Financially supports employees in undertaking external educational programs.

2. **PARTICIPATION IN EXTERNAL TRAINING**
This initiative enables investments in qualification and technical updating through seminars, congresses, workshops, short-term events, and external training.

3. **IN-COMPANY TRAINING PROGRAMS**
Programs aligned with the company's specific technical demands.

4. **ISA VIRTUAL CAMPUS**
A content and experience hub that provides the curation of internal and external content, such as LinkedIn Learning, GetAbstract, Degreed, and ÍNTEGRO.

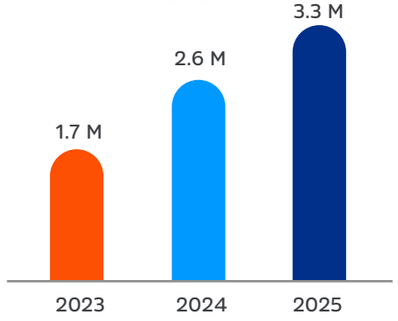
For 2026, we will implement the training plan for technical and administrative audiences, addressing the company's strategic pillars and aligning with the 2040 Strategy.

GRI 404-1 / Average hours of training per year per employee

	2025	2024	2023
By gender			
Men	56.59	56.47	48.05
Women	29.94	35.57	30.61
Total	**51.57**	**52.74**	**45.04**
By functional category			
Directors	13.67	11.89	27.01
Managers	31.27	34.58	30.36
Coordinators	61.73	53.97	53.01
Specialists	21.95	17.33	16.55
Administrative	14.11	13.15	87.13
Operational	60.94	56.09	35.55

It considers CLT employees and professional training to develop and/or improve technical or behavioral competencies, including mandatory health and safety training. / The average is calculated by dividing the total training hours by the total number of employees in the respective functional category or gender.

ANNUAL INVESTMENT IN TRAINING (BRL)



BRL 7.6 M

invested in training over the past three years

Performance, Recognition, and Engagement

We evaluate our employees annually in a structured, continuous manner, considering not only the results achieved but also the competencies and behaviors that align with our culture.

The objective of our assessment model is to strengthen our people's active role, encourage open dialogue, and recognize individual and collective contributions to achieving our results.

GRI 404-3 / Employees who received an annual performance review (%)

	2025	2024	2023
By gender			
Men	96.97	94.87	86.68
Women	87.91	82.88	69.31
Total	**95.26**	**92.73**	**83.69**
By functional category			
Directors	100	100	100
Managers	94.59	94.44	87.10
Coordinators	91.30	91.21	77.78
Specialists	66.15	90.20	68.18
Administrative	92.81	87.33	79.24
Operational	97.88	94.26	85.59

CLT employees hired by September 30 of each year are evaluated. Employees on leave for more than 6 months do not receive an evaluation.

The assessment involves goal setting, monitoring, calibration, and feedback, promoting strategic alignment, meritocracy, and continuous development

Quality of Life, Benefits, and Social Protection

GRI 3-3 | GRI 403-1 | GRI 403-3 | GRI 403-6 | GRI 403-7 | GRI 403-8 | GRI G4 EU16 | G4-DMA EU16

We promote the well-being and social protection of our employees through policies and benefits that value the different phases of life. We offer the *Empresa Cidadã* program, which includes 6 months of maternity leave and 20 days of paternity leave, extending to cases of adoption, legal guardianship, and LGBTI+ parents.

We maintain flexible policies, such as remote work, time banking, flexible hours, and childcare assistance, that contribute to work-life balance. We provide supplementary pension plans with actuarial governance and regulatory compliance, along with financial education and well-being initiatives.

We provide health services through digital platforms, offering teleconsultations with doctors, psychologists, nutritionists, and physical educators, as well as physiotherapeutic monitoring within the musculoskeletal program. These initiatives expand access to care, promote prevention, and encourage the adoption of healthy habits.

Additionally, we encourage physical activity and well-being practices through the Wellhub app, which offers online physical exercises, and through partnerships with sports events, such as street races, to increase employee engagement.

The care structure also includes psychosocial support, with online and in-person care provided by a psychologist and a social worker, as well as actions aimed at financial health, with free access to specialized consulting through a digital platform.

Health promotion actions also include the periodic conduct of lectures, challenges, and educational campaigns, tailored to the population's epidemiological profile and relevant topics for prevention and well-being. Third-party employees are encouraged to participate in these initiatives and have access to informative materials, reinforcing an inclusive and preventive approach.

We have a structured and formal Occupational Health and Safety Management System aligned with the requirements of ISO 45001. It is a comprehensive system applied to all company facilities and activities, including operation and maintenance, administrative activities, and contractor management, with preventive practices defined for the execution, monitoring, and inspection of activities, aligned with the prevention of accidents and occupational diseases.

Employees have, as part of their benefits package, Medical and Dental Care, Meal Vouchers, Food Vouchers, Private Pension, Childcare Assistance, and Education Incentives, among others. The definition of remuneration is based on job levels and on market research conducted by specialized consulting firms.

We emphasize that there is no gender differentiation in determining employee remuneration. Remuneration consists of fixed monthly amounts and a profit-sharing program (PLR). Furthermore, employees are paid, when applicable, all legal additions, such as overtime and hazard pay.

GRI 2-21 / Annual total compensation ratio

Annual ratio and its increase	2025	2024	2023
Ratio of the compensation of the highest-paid individual vs. the average of other employees	20.72	20.12	20.16
Ratio of the annual compensation increase of the highest-paid individual vs. the average of other employees	32.54	19.42	47.67

It includes total annual compensation (fixed and variable) of CLT employees (including statutory directors).

LEARN MORE ABOUT PARENTAL LEAVE

Diversity, Equity, and Inclusion

The organization promotes diversity, equity, and inclusion through a structured strategy, with clear targets and dedicated governance, integrating the pillars of Women, Race and Ethnicity, PwD, and LGBTQIA+.

LEARN MORE ABOUT DIVERSITY INDICATORS

GRI 3-3 | GRI 406-1

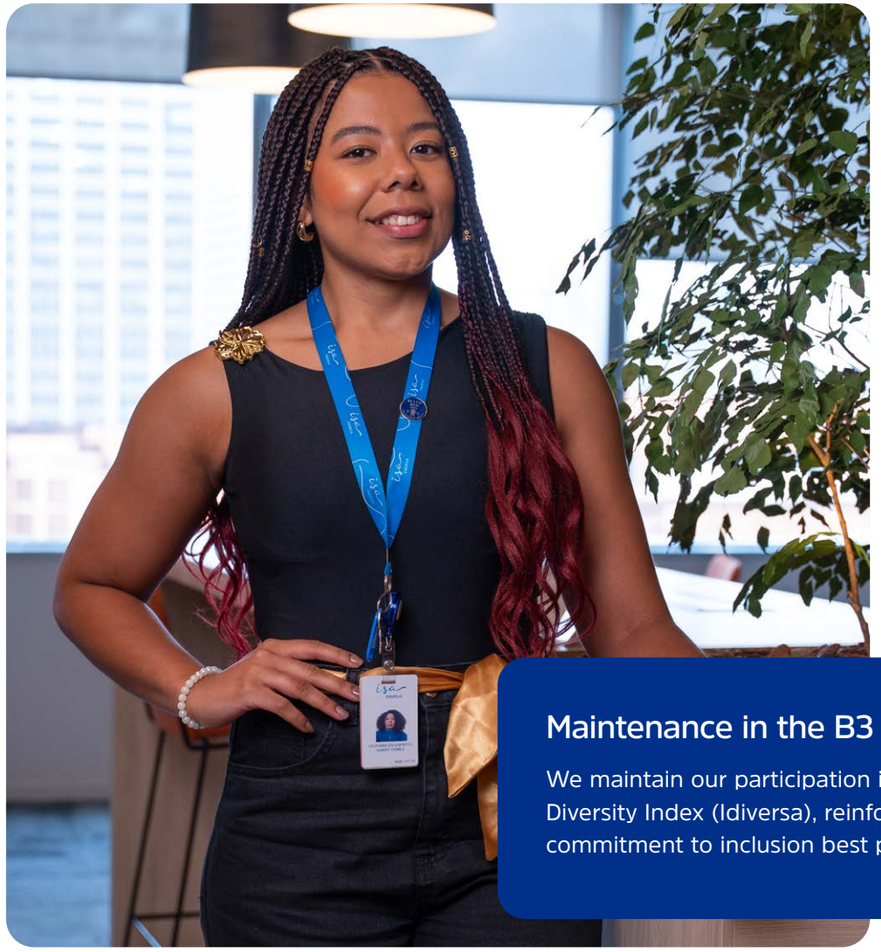
At ISA ENERGIA BRASIL, we treat diversity, equity, and inclusion as cross-cutting principles of our management. We act in a structured manner to expand representation across the pillars of Gender, Race and Ethnicity, People with Disabilities (PwD), and LGBTQIA+, promoting a more plural organizational culture based on respect for differences and a sense of belonging.

We continuously monitor the composition of our workforce and leadership, ensuring that recruitment, development, remuneration, and talent management processes are conducted in accordance with technical criteria, transparency, and non-discrimination. In 2025, all reported cases of discrimination were thoroughly investigated, leading to the imposition of disciplinary measures and the implementation of action plans, in compliance with our Code of Ethics and Conduct.

We have advanced through affirmative programs, strengthening our Affinity Groups, institutional campaigns, and inclusive leadership training. These initiatives contribute to consolidating a more inclusive and collaborative work environment, which has been externally recognized for its best practices. We understand that acting proactively to ensure diversity and inclusion is essential to consolidating an organizational culture based on respect, belonging, and equity.

The results of these actions reflect the company's commitment to expanding diversity. In the Trainee Program, six positions were filled, 50% of whom were women, including black women. In the Internship Program, 23 positions were filled, with 43.5% occupied by black and brown people (*pretos e pardos*). These advances reinforce the importance of affirmative action in attracting talent and engaging people to build a fairer and more inclusive organizational culture.

See, on the following page, the initiatives that consolidate our commitment to diversity and inclusion, promoting authenticity, equity, and accessibility throughout the value chain and the talent cycle.



Maintenance in the B3 Idiversa

We maintain our participation in the B3 Diversity Index (Idiversa), reinforcing our commitment to inclusion best practices.

Achievements of the Diversity and Inclusion Program

→ **Affinity groups**
We relaunched our diversity groups (Women, Race and Ethnicity, PwD, and LGBTQIA+) as spaces for dialogue and continuous engagement.

→ **Training and awareness**
IWe implemented the Inclusive *Dialogue Workshop* company-wide, achieving broad participation at 72% and promoting inclusive behaviors among leadership.

→ **Inclusive processes**
We adopted affirmative practices in recruitment and selection, as well as reasonable accommodations for PwD.

→ **External recognition**
We received the *Racial Equality Seal* from the São Paulo Municipal Secretariat of Human Rights, validating our public commitment.

→ **Institutional campaigns**
We carried out four high-impact campaigns, one for each strategic pillar (Women, Race and Ethnicity, PwD, and LGBTQIA+), reinforcing awareness and a sense of belonging.

→ **Governance and transparency**
The DEIP Executive Committee monitors indicators and action plans monthly, ensuring accountability and reporting in accordance with GRI standards.

GRI 405-1 / Diversity indicators

Annual proportion and its increase	2025	2024	2023
Percentage of women in leadership positions	24.64	24.26	23.97
Percentage of black employees in leadership positions	13.77	11.03	10.34
Number of PwDs in the workforce	66	63	66

24.64%
of women in leadership

Operations

Operational Excellence

Transmission Quality

Technology, Innovation, and Engagement

Operational Excellence

GRI 2-25 | GRI 3-3 | GRI 203-1 | GRI G4 (EU6) | GRI G4 (EU7) | GRI G4 DMA EU21

Our company is organized into five regional divisions across the national territory. Each division is directly responsible for the operation and maintenance (O&M) of assets, ensuring energy availability and reliability across Brazil. All our substations (SEs) are teleoperated by the Transmission Operation Center (COT) and the Backup Operation Center (COR), ensuring continuous monitoring and operational decisions with a high standard of safety and efficiency.

In the operation centers, we perform comprehensive monitoring of our assets using AI models to analyze data and support operator decision-making. The use of digital platforms streamlines collaboration between teams and the sharing of strategic information. Thus, we ensure the agility, safety, reliability, and productivity of our operation.

Our excellence is driven by rigorous management that balances cost, risk, and performance to ensure the continuity of power supply. In 2025, given the expansion of our project portfolio and the resulting complexity of our activities, we consolidated our strategy around the asset lifecycle and compliance with ISO 55001, ISO 14001, and ISO 45001, ensuring that every investment in modernization and structural reinforcement is guided by maximum efficiency.

Operational resilience in the face of intensifying extreme weather events has become a central priority in our journey. The effectiveness of our continuity and crisis response plans was proven by the agility of system restoration in highly complex episodes, such as the one that occurred in the region of São Simão/GO, where the collapse of 18 transmission towers required an unprecedented technical mobilization.

To mitigate these vulnerabilities, we integrated climate monitoring into our asset management, utilizing cutting-edge technologies such as drones, inductive sensors, and thermographic cameras to accelerate field digitalization. This movement paves the way for the launch of our Asset Monitoring Center (CMA), scheduled for 2026-2027. The CMA will incorporate advanced AI solutions and predictive analytics, allowing us to anticipate failures, increase asset reliability, and optimize maintenance windows.

The safety and valuing of people remain non-negotiable pillars of this operational engine. The year was also marked by lessons learned from the two fatalities involving workers from contracted companies — detailed in the Caring for Our Talent chapter (p. 48) — which reinforced the need to strengthen our inspection and prevention mechanisms. In parallel, we advanced with Projeto Ômega, an initiative aimed at integrating competencies and technically strengthening teams, consolidating a culture of operational excellence sustained by our cultural principle: life first.

The existence of formal contingency, emergency, and operational continuity plans evidences structured actions for prevention, preparedness, and response to failures and extreme events. These plans include continuous asset monitoring, preventive maintenance, climate vulnerability management, emergency protocols, training, and periodic simulations.

Resilience in the face of intensifying extreme weather events is our priority

LEARN MORE ON THE NEXT PAGE

Our pillars of operation

→ **Continuous monitoring and diagnosis**
We use supervisory systems and smart sensors to monitor, in real time, the performance of our transmission lines (LTs) and substations (SEs).

→ **Preventive maintenance**
We conduct periodic inspections using technologies such as thermography and drones to ensure structural integrity.

→ **Emergency and rapid response plans**
We maintain contingency protocols and trained teams for immediate action in critical situations.

→ **Climate vulnerability management**
We assess risks related to extreme weather events, such as storms and high-intensity winds, and implement adaptation plans that include structural reinforcement and resilient technological solutions.

→ **Compliance and certifications**
We strictly adhere to ANEEL regulations and international safety standards, backed by certifications that ensure efficient risk management.

Emergency and disaster action plans

GRI G4 DMA (EU21)

→ Contingency for critical failures in transmission lines and substations (SEs).

→ Procedures for addressing extreme weather events and environmental incidents.

→ Periodic simulations and training for teams.

→ Integration with regulatory bodies and local authorities for crisis coordination.

We regularly review these plans to minimize impacts on operations, the environment, and people's safety.

LEARN MORE ABOUT OUR ACTIONS: CLIMATE JOURNEY

Climate resilience

GRI 3-3 | GRI 201-2

The increasing frequency and intensity of extreme weather events have expanded operational risks for the transmission system. In light of this scenario, we began developing the Climate Adaptation and Resilience Plan in 2023, an initiative through which we seek to incorporate climate change-related risks and opportunities into our strategy, based on scientific scenarios for physical and transition risks and opportunities across the 2030, 2040, and 2050 horizons.

In 2024, an in-depth diagnosis of our assets' exposure to seven climate hazards (extreme winds, storms, fluvial flooding, wildfires, landslides, sea level rise, and maximum temperature increases) was developed against three climate scenarios from the Intergovernmental Panel on Climate Change (IPCC): SSP3-7.0 (Current Policies), SSP2-4.5 (Stated Policies), and SSP1-2.6 (Sustainable Development).

In 2025, we consistently advanced the systematic assessment of physical vulnerabilities for the transmission lines (LTs) and substations (SEs) that were not operational in 2024, expanding the scope of the portfolio's climate risk diagnosis. In parallel, we began structuring the Climate Adaptation Plan for assets classified as highly exposed to future climate events, based on the IPCC's SSP3-7.0 scenario.

Over the past year, the company continued implementing the Climate Adaptation Plan, strengthening the integrated management of climate risks and developing specific, targeted solutions for each identified hazard. This process has driven greater maturity in embedding climate resilience criteria into asset management and operational planning. Over the next five years, a structured investment plan will be developed, prioritizing and classifying adaptive actions for review by the regulatory body. This approach establishes the technical and economic foundations for analyzing potential financial impacts associated with climate change and for defining short-, medium-, and long-term strategic priorities.

With the consolidation of this plan, we expand our response capacity to climate risks, elevate business resilience, and strengthen the system's operational robustness. This evolution reinforces our commitment to sustainability, continuity, and reliability of power supply, and the responsible and prudent management of assets, all aligned with international climate adaptation best practices.

Furthermore, as a reinforcement to the adaptation plan, during COP30, ISA ENERGIA BRASIL signed an agreement in partnership with EPE and FGV to develop the RD&I project “Climate Resilience for Electric Power Transmission Assets.” The project aims to assess the vulnerabilities of transmission lines (LTs) to extreme events, propose solutions to strengthen the resilience of the most exposed assets, and support improvements to regulatory frameworks to incentivize efficient investments in climate adaptation.

The initiative reinforces the company’s commitment to the ISA 2040 Strategy by integrating science, institutional cooperation, and innovation to build a resilient, safe, clean, and just energy transition.

In addition, we expanded our tools for monitoring and anticipating critical events by integrating meteorological data and alert systems. We installed solar-powered off-grid cameras in strategic locations, enabling early detection of wildfires and enabling our teams to take preventive action.

As part of the strategy to strengthen operational resilience and system flexibility, we utilize large-scale battery energy storage systems (BESS) as a complementary tool to the expansion of transmission infrastructure. The project, energized in 2022 at the Registro/SP substation (SE), remains a benchmark for the technical, operational, and regulatory evaluation of this technology, helping meet peak demand, mitigate operational constraints, and reduce the need for immediate structural interventions in the grid. The experience gained from the project informs the incorporation of energy storage into long-term planning, guiding decisions on its feasibility, scalability, and replication.

These initiatives strengthen the assets’ capacity to adapt, reduce exposure to disruptions, and contribute to service continuity.

Performance in Reinforcements and Improvements

In 2025, we decisively advanced the modernization of our installed base, reinforcing the reliability and resilience of the infrastructure that supports the National Interconnected System. We mobilized more than 320 projects across 127 locations, with approximately 3,100 professionals dedicated to expanding the efficiency and safety of our facilities. This effort resulted in 165 energizations, exceeding our annual target and consolidating Reinforcements and Improvements as a strategic axis of our operations.

We allocated BRL 1.4 billion for equipment replacement and modernization, including over 1,700 critical assets. These initiatives reduced operational risks, increased grid availability, and enhanced preparedness for extreme weather events and peak demand. We also completed the replacement of all transformers containing Ascarel oil, eliminating legacy environmental liabilities and reinforcing our commitment to sustainable practices.

Investments in modernization and capacity — which reached BRL 1.5 billion — drove the adoption of advanced technologies, such as FACTS systems (M SSSC), contributing to reduced losses, improved service to sensitive loads, and elevated quality and predictability of supply. This set of deliveries produced positive impacts in the regions where we operate, through the generation of qualified jobs, procurement from local suppliers, and technical knowledge transfer.

The performance in 2025 reaffirms our strategy to strengthen the resilience, efficiency, and sustainability of the electric system, ensuring that our infrastructure is prepared to support the energy transition and the country's development.

+320
projects

127
locations

~3,100
professionals

BRL 1.5 B
invested

In the state of São Paulo, where a significant portion of the company's infrastructure is concentrated, investments in reinforcements and improvements played a strategic role in sustaining the reliability of the electric system. The interventions carried out expanded operational capacity, supported meeting demand growth, and contributed to grid resilience in one of the country's most critical regions.

FACTS

In 2025, we advanced grid modernization by commencing operations of the first FACTS–SSSC system in the Brazilian power sector, installed at the Ribeirão Preto/SP substation (SE), following ANEEL approval in 2024. The solution, which received the Definitive Release Certificate from the ONS, allows for the redirection of energy flows, alleviation of congestion, and increased stability of the National Interconnected System (SIN) without the need for new transmission corridors. With an initial investment of BRL 90 million, this first phase met an emergency demand in the region, demonstrating the technology's effectiveness in reinforcing the system's operational flexibility and security.

Following this short-term deployment, the company will execute the structural and permanent phase by 2027, transferring the FACTS modules to the Votuporanga and São José do Rio Preto/SP substations (SEs), with an estimated additional cost of BRL 15 million. The project optimizes the use of existing infrastructure, reduces environmental impacts, and elevates operational resilience. Furthermore, it enables an additional RAP of BRL 12 million, reinforcing ISA ENERGIA BRASIL's capability to transform previously developed technologies into effective deliveries of reinforcements and improvements for the SIN.

CURRENT TRANSFORMERS

ISA ENERGIA BRASIL consistently advanced its modernization and strengthening plan for transmission infrastructure, consolidating initiatives that elevate the reliability, safety, and sustainability of the electric power system's operation. Among the main results of the period, a key highlight is the replacement of 192 pieces of equipment classified as critical (Current Transformer, type CTH-550), which anticipates the renewal cycle of essential assets and lays the foundation for a more robust, risk-based maintenance strategy with a horizon through 2027.

These advancements reflect a coordinated effort to raise performance standards, enhance grid resilience, and support the continuous evolution of the transmission system, with a focus on safety, reliability, and sustainability.

DECOMMISSIONING OF PCB-CONTAINING EQUIPMENT

In 2025, the company achieved a significant milestone in its environmental compliance agenda by completing the decommissioning plan for equipment containing polychlorinated biphenyls (PCBs). Throughout the year, 20 pieces of equipment were sent for proper final disposal, fulfilling 100% of the legal obligation established for the period. This effort was distributed across regional divisions, with a particular highlight on the São Paulo unit, which led the decommissioning volume with 12 pieces of equipment, followed by the Bauru, Cabreúva, and Taubaté regional divisions. This initiative reinforces our commitment to hazardous waste management and to mitigating environmental risks across our operations.

TRANSMISSION LINES

In 2025, we strengthened the reliability of the São Paulo electric system through a set of reinforcement and improvement projects that modernized essential sections of the grid and expanded service capacity in strategic regions of the state. A total of BRL 320 million was invested and 20 energizations were completed throughout the year, ensuring greater operational security, superior electrical performance, and increased robustness for millions of people.

Highlights include the Água Vermelha Complex in northwestern São Paulo, which received over BRL 129 million in investments. The projects involved replacing 55 kilometers of conductors and 136 structures, expanding the power evacuation capacity of the region's generation plants, reducing electrical losses, and increasing the system's operational flexibility.

Another significant advancement was the reinforcement of the São Carlos–Porto Ferreira section, which received approximately BRL 17 million in improvements, including the replacement of 23 towers along 57 kilometers. The interventions increased local grid stability, improved power transfer between substations (SEs), and guaranteed a safer power supply for growing industrial and urban areas.

Transmission Quality

GRI 3-3 | GRI G4 EU12 | G4-DMA EU6

23%

improvement in the loss index over the last two years

35%

increase in transmitted energy volume since 2023

LEARN MORE ABOUT TRANSMISSION LOSSES

Transmission losses are inherent to the physical process of transporting power, due to the partial conversion of electric energy into thermal energy within the conductors. Their behavior is directly related to the energy transmission volume, the system's load profile, and the technical characteristics of the assets. In this context, we adopt continuous mitigation practices, including proper material specification, load balancing, reinforcement of critical sections, and integrated planning of interventions, to maximize system efficiency and reduce technical losses.

In 2025, the transmission loss percentage was 1.72%, reflecting the consistency of our engineering, maintenance, and operational planning practices. The management of losses is treated as a material topic and integrated into corporate governance, planning, and decision-making processes, with defined targets, clear responsibilities, continuous monitoring, and periodic performance reviews.

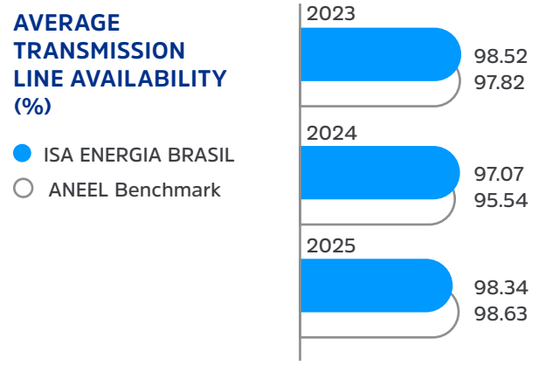
The management of losses is supported by structured measurement, monitoring, and electrical performance analysis systems that enable the identification of deviations, trend assessment, investment prioritization, and targeted corrective actions. These mechanisms enhance the transparency of operational data and ensure systematic tracking of the impacts of losses on reliability, costs, and the quality of service.

In addition to inherent limitations in the measurement systems used in the calculation process, specific variations may occur due to scheduled maintenance, the entry or removal of operational assets, and shifts in the demand profile. These factors are considered in critical analysis processes and feed back into continuous improvement cycles.

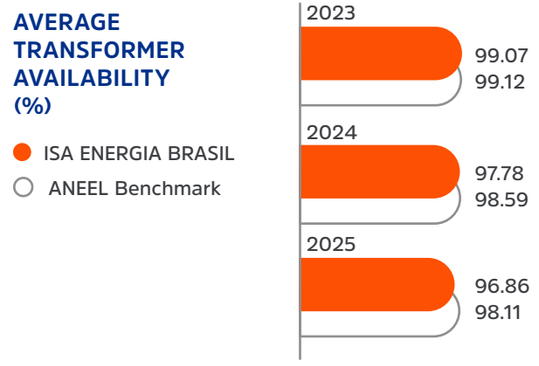
Throughout the period, we significantly increased the accuracy of activity planning, raising the compliance index from approximately 50%–60% to around 80%. This advancement strengthened the predictability of interventions, reduced rework, and improved the electrical efficiency of the assets. Our asset management remains certified to ISO 55001 and ISO 14001, ensuring a structured approach oriented toward the infrastructure lifecycle and decision-making based on risk, performance, and systemic impact.

This set of practices consolidates an approach based on technical discipline, applied engineering, and operational governance, contributing to system efficiency, cost reduction, the optimized use of infrastructure, and long-term performance sustainability.

AVERAGE TRANSMISSION LINE AVAILABILITY (%)



AVERAGE TRANSFORMER AVAILABILITY (%)



The availability indicator is impacted by the high volume of reinforcement and improvement projects, as the ONS includes the scheduled outages from these interventions in its calculation. Since the company has been executing an intense project cycle since 2024, with a trend towards continuity over the coming years, the indicator remains below the ANEEL benchmark, without compromising the quality of the service provided to society.

Technology, Innovation, and Engagement

GRI 3-3 | GRI G4 (EU8)

We understand innovation as the fundamental engine driving the transformation of the electric power sector and as a key component of our 2040 Strategy. In a scenario of profound energy transition, where the integration of renewable sources and digitalization redefine national infrastructure, we act proactively to convert technological challenges into drivers of value and efficiency. For us, innovating means anticipating the needs of an increasingly complex system, investing in the modernization of our assets, and implementing cutting-edge solutions to ensure grid resilience.

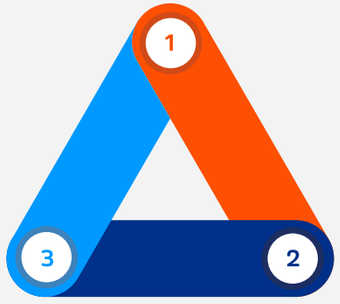
To drive this agenda, ISA ENERGIA BRASIL counts on policies, programs, and mechanisms that strengthen the internal innovation ecosystem. Chief among them are ANEEL's Research, Development, and Innovation (RD&I) Program, which enables technological solutions for the power sector's challenges, and the Open Innovation Program, which brings internal business units closer to the startup ecosystem for solution co-creation.

The company also fosters intrapreneurship, promoting training, innovation methodologies, and recognition for employees who develop new ideas. As a tool, we launched EurekaPlay! in 2025, our innovation gamification initiative that incorporated challenges, rankings, and missions into our internal ideas platform. The initiative expanded engagement, diversified the proposals received, and strengthened a collaborative culture and employee empowerment throughout the creation and experimentation stages.

For the next cycle, we will advance across two strategic axes: the development of digital solutions for climate risk adaptation and mitigation, and the exploration of new business models in the electric power sector. Concurrently, we seek to expand the company's innovation culture, and in 2026 we will inaugurate an innovation laboratory dedicated to developing and validating internal ideas, thereby consolidating an environment even more conducive to continuous innovation.

Regarding open innovation, we view it as a strategic approach to address the challenges of the energy sector, creating a dynamic and collaborative ecosystem through the use of specialized platforms and hubs. One example is Cubo Itaú, which provides a space for joint — and disruptive — solutions with the market.

AXES OF THE INNOVATION STRATEGY



1. **Strengthening the core business**
Focus on asset productivity, reliability, and resilience.

2. **New businesses**
Based on emerging technologies, such as energy storage systems.

3. **Cross-cutting initiatives**
Focused on safety, regulation, sustainability, and decarbonization, contributing to the mitigation of environmental impacts and to practices aligned with socio-environmental responsibility requirements.

Innovation Projects

FACTS TECHNOLOGY

In 2025, we advanced the practical application of solutions developed in previous innovation cycles, consolidating ISA ENERGIA BRASIL's capability to transform R&D projects into concrete operational results.

An example is the FACTS system (M SSSC), which was presented in 2024 as one of our main innovation highlights and, in 2025, had part of its implementation completed within the scope of the grid reinforcement and improvement program, with full completion scheduled for 2027.

More than a new technology, FACTS represents the materialization of innovation applied to the business, contributing to increased stability, security, and efficiency in power transmission, in line with the ISA 2040 Strategy and the commitment to strengthening the country's critical infrastructure.

SPECTRAL INTELLIGENCE FILTER

The project evolved from a Proof of Concept (PoC) into an RD&I project in late 2025. The technology remotely indicates soil resistance and depth, drastically reducing the need for physical field surveys. Results demonstrated high precision in spectral soil analysis, reinforcing its applicability in engineering projects, risk mitigation, and efficiency gains in feasibility studies and transmission line (LT) deployment.

In the second half of 2025, the project advanced to an investment of BRL 2.2 million under ANEEL's RD&I Program, aiming to refine the results obtained, test the models' sensitivity to new types and resolutions of input data, and make the solution scalable for commercial application.

PARTIAL DISCHARGE METER

Aiming to improve the maintenance of energized equipment, ISA ENERGIA BRASIL developed, through ANEEL's RD&I Program, a solution that enables field fault detection based on partial discharges (PD) without requiring outages. This contributes to a more accurate assessment of asset conditions and minimizes the probability of failures and forced outages.

With an expected investment of BRL 3.9 million, a product for the field measurement and diagnosis of PD was developed, featuring data processing and filtering capabilities. Throughout 2025, the evolution of the solution, incorporating AI algorithms, enabled assessments without the need for a specialist. The final version of the solution is scheduled for the second half of 2026.

ASSET MONITORING CENTER

As part of future trends and innovation to monitor the actual condition of assets installed across ISA ENERGIA BRASIL's installed base, we created an Asset Monitoring Center (CMA), which is scheduled to commence operations in 2026. The initiative encompasses the deployment of a technological infrastructure capable of enhancing data governance and quality for the continuous online monitoring of assets, correlating this information with other indicators. The CMA will enable more accurate assessments and qualified support for decision-making, contributing to a more efficient and predictive management of our operational infrastructure.

CIRCUIT BREAKER MONITORING SENSOR

High-voltage circuit breakers operate in high-cycle regimes and are subject to mechanical failures that can affect grid reliability. To mitigate this risk, ISA ENERGIA BRASIL developed an online monitoring system for high-cycling circuit breakers, consisting of an intelligent electronic device (IED) equipped with multiple sensors. Algorithms were also developed for circuit breaker diagnostics using Data Science and AI techniques, along with a web interface for visualizing measurements, diagnostics, and alarms. The solution, which aims to predict potential mechanical failures in advance, has already been installed on 5 pieces of equipment from three different manufacturers.

The solution demonstrated the capability to predict 100% of mechanical failures, preventing approximately BRL 1 million in revenue losses and potentially reducing costs by around BRL 2.3 million per year upon expansion. The project, funded through ANEEL's RD&I Program, has an expected investment of BRL 4.6 million.

We believe that innovation is driven by people. In 2025, we promoted a series of programs to engage our employees in creating and developing new solutions. Here are some examples:

INNOVATION WEEK
An event featuring lectures on AI, Lego workshops to stimulate creativity, and a Pitch Day, where employees competed for a BRL 100,000 prize to develop a project.

PROJECT FAIRS
Three editions were held throughout the year to showcase the company's innovation projects under development.

INNOVATION AND DIGITAL TRANSFORMATION HIGHLIGHT AWARD
Internal recognition for individuals and projects that stood out during the year.

INNOVATION GAMIFICATION
An initiative designed to foster more innovative behavior among employees.

DEVELOPMENT PROGRAMS
Partnership with Cubo Itaú for participation in events and training sessions, in addition to the internal Sinapse and Acelera programs, which are aimed at developing skills and promoting innovation.

Awards and Recognition in Innovation 2025

→ VALOR INOVAÇÃO BRASIL AWARD: ELECTRIC POWER SECTOR
We achieved 4th place, advancing significantly from the 5th place obtained in 2024.

→ VALOR INOVAÇÃO BRASIL AWARD: GENERAL RANKING
We reached 23rd place, a significant leap from 61st place in 2024, reflecting the impact of the pioneering solutions developed by ISA ENERGIA BRASIL.

→ 100 OPEN CORPS AWARD: ELECTRIC POWER AND RENEWABLES
We secured 10th place and received recognition for our engagement in open innovation practices with startups.

R&D INVESTMENTS (BRL THOUSAND)

GRI EU-8 / Projects and Investments 2025

R&D Investments Regulated by the ANEEL Manual	2025	2024
FA – Alternative electric power generation sources	BRL 1,309,754.27	BRL 287,527.78
PL – Electric power system planning	BRL 2,350,760.21	BRL 4,083,638.10
OP – Electric power system operation	BRL 444,309.13	BRL 3,106,534.72
SC – Electric power system supervision, control, and protection	BRL 7,783,713.73	BRL 6.026,924.29
OU – Other	BRL 1,007,913.05	BRL 1,341,053.81
Total	**BRL 12,896,450.39**	**14,845,678.70**

Despite the reduction in investment in the annual comparison, the investment made remained within the mandatory annual level and met the development and continuity of priority projects.

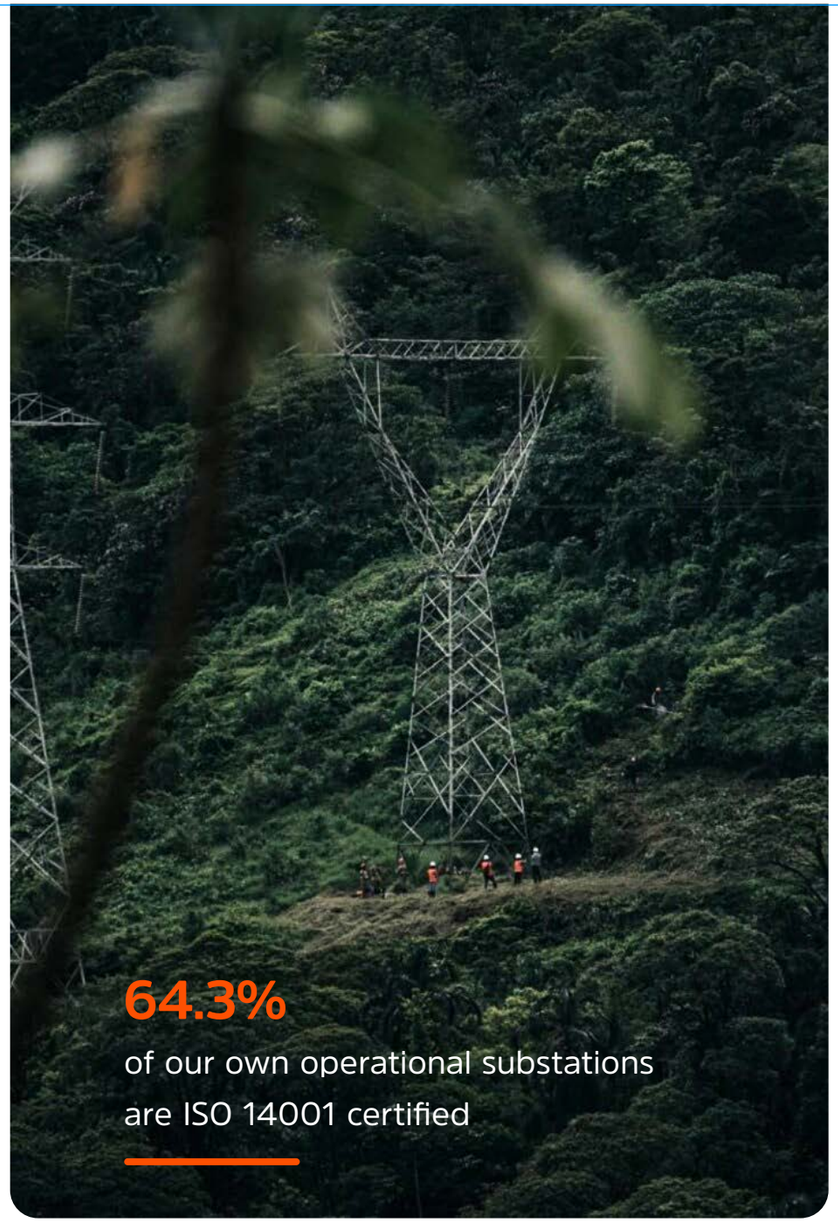
Environmental management

Environmental Management Practices and Processes

Conscious of our systemic role in the energy transition, we integrate environmental management into how we plan, deploy, and operate our assets. Our guidelines are established by the Environmental Policy and materialized in our Environmental Management System (EMS), which is backed by the ISO 14001 standard and applicable across ISA ENERGIA BRASIL's entire portfolio. We act in a structured manner to identify and assess the environmental aspects and impacts of our projects, from preliminary studies and licensing to operation, focusing on preventing, mitigating, and compensating for negative impacts, while enhancing positive ones.

During the planning and installation phase, we evaluate potential impacts on biodiversity, water resources, soil, landscape, and communities in conjunction with environmental licensing authorities, defining specific management plans, mitigation measures, and socio-environmental programs. During operations, we comply with the conditions of our Operating Licenses, monitor relevant environmental risks, and implement routines and controls to reduce emissions, prevent contamination, and respond promptly to emergencies. In 2025, we received ISO 14001 certification for our corporate headquarters and an additional 28 substations (SEs), bringing the total to 83 certified assets and covering 64.3% of our operational substations. We maintain our target of reaching 100% of certified substations by 2030.

Senior leadership and the Board of Directors play a central role in this agenda by periodically tracking corporate environmental indicators, approving policies and guidelines, defining investment priorities, and ensuring resources for environmental, climate, and biodiversity management programs. Corporate climate and environmental targets measure ISA ENERGIA BRASIL's performance and reinforce the prioritization of these themes within our planning and risk management processes.



Our EMS is complemented by specific management programs, such as waste, water, and effluent management; wildfire prevention and control; recovery of degraded areas; forest replenishment and biodiversity conservation; environmental education and communication; and contingency plans for environmental emergencies.

In 2025, we advanced the structuring and execution of these programs, strengthening the resilience of our assets, reducing potential adverse impacts, and contributing to ecosystem conservation across the 18 states where we operate or have projects under construction. These efforts complement our climate strategy and conservation initiatives, such as the Conexión Jaguar Program, reinforcing our commitment to a clean, resilient, and environmentally responsible energy transition.

Wildfire Prevention and Control

GRI G4 EU21

Wildfires, intensified by climate change, represent a significant risk to the operation of the transmission system. According to the ONS, they are the second leading cause of forced outages. To address this challenge, we reinforced the importance of this theme in 2025 through the *"Pequenas atitudes, grandes consequências"* (Small Actions, Big Consequences) campaign. In 2025, approximately BRL 30 million was allocated to a set of actions ranging from preventive land maintenance to raising public awareness about high-risk practices.

EDUCATION AND AWARENESS

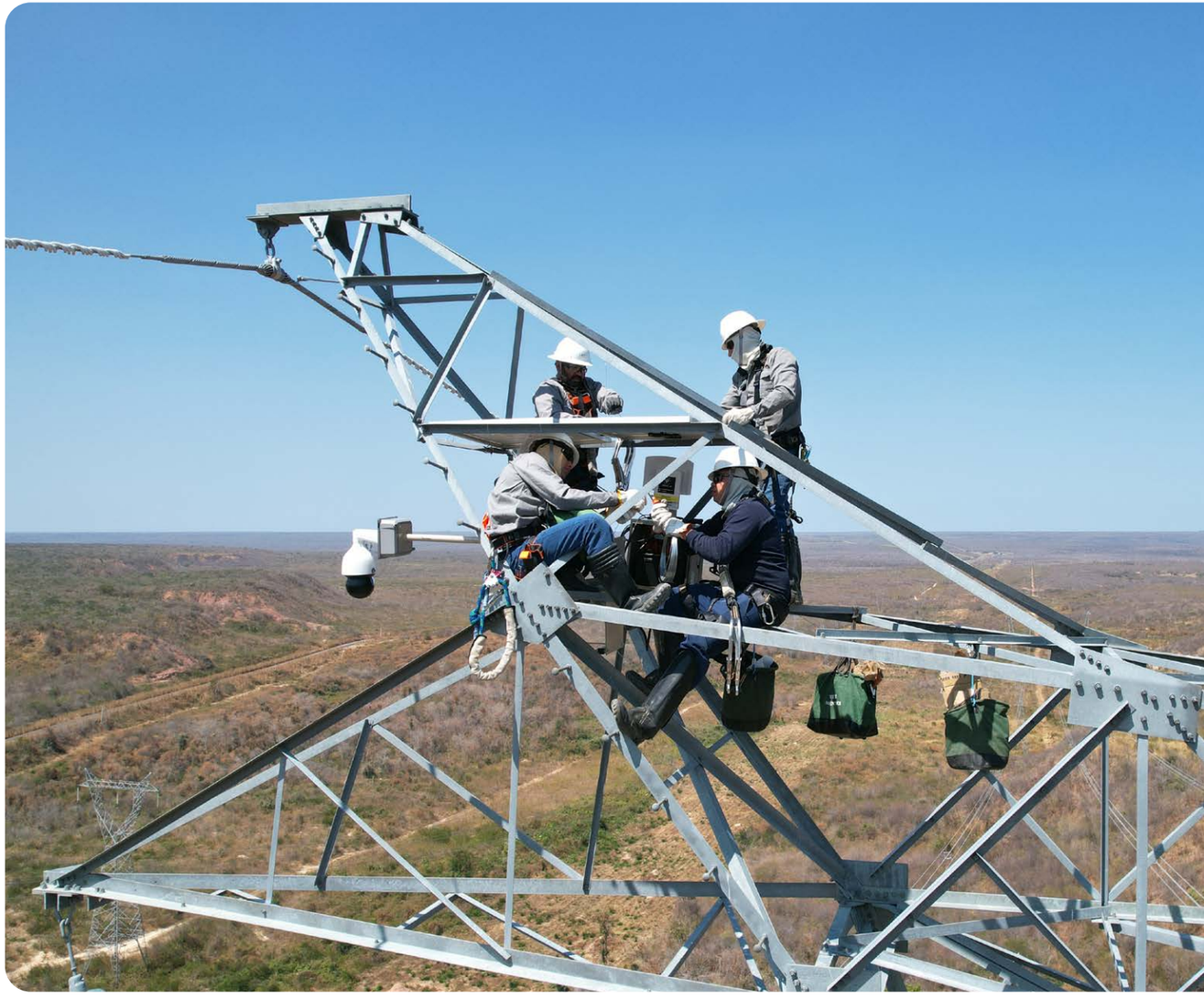
We promoted educational programs in communities and schools, warning against high-risk practices such as burning for land clearing, releasing sky lanterns, and flying kites with metallic materials.

TECHNOLOGY AND MONITORING

We invested in autonomous, solar-powered environmental monitoring systems installed in critical regions for the early detection of fire outbreaks, such as the autonomous off-grid cameras that enable real-time monitoring deployed in the state of Piauí.

During the period covered by this Report, we implemented a project to modernize and secure our operations. An advanced firefighting base was inaugurated at the São José do Rio Preto SE in the São Paulo countryside, and smart thermographic cameras were installed on LTs within the municipality.

The initiative aims to expand monitoring of critical areas, speed up response to risk events, and enhance reliability of the electric power supply. This equipment will enable real-time monitoring, featuring automatic detection of thermal faults and hidden risks, such as fire outbreaks, nearby vegetation, or the presence of birds.



Waste Management

GRI 306-1 | GRI 306-2

We adopt a structured approach to managing waste generated by our activities, focusing on preventing environmental impacts and ensuring compliance with the National Solid Waste Policy and other legal requirements. Our main sources of generation include civil works, equipment maintenance and replacement, and administrative routines, resulting in hazardous and non-hazardous waste, which is duly identified, classified, and controlled in accordance with applicable technical standards.

We follow the waste management hierarchy, prioritizing source reduction and, when this is not possible, reuse, recycling, recovery practices, and, ultimately, environmentally sound final disposal. All waste is segregated at the source, securely stored, and sent exclusively to licensed transporters and treatment and disposal facilities. We implement reverse logistics for batteries, lamps, electronic equipment, and other defined items, in compliance with applicable legislation.

Among the initiatives that strengthen circular economy practices, the Jornada Plástico Zero (Zero Plastic Journey) stands out for encouraging reduced consumption, material reuse, and increased recycling rates across operational and administrative units.

Our strategy also encompasses value chain engagement, requiring service providers to meet environmental criteria and be subject to periodic compliance assessments.

Approximately **3.5 thousand** metric tons of waste were sent for recycling in 2025

Water

GRI 303-1 | GRI 303-2

Water use at ISA ENERGIA BRASIL is intended exclusively for administrative and operational support activities across our units, such as headquarters and substations (SEs). Supply comes from the public network, duly authorized groundwater withdrawals, and water trucks when necessary. We do not use water as a production input and, therefore, do not generate industrial effluents.

We monitor water consumption through water meters installed at all units, with periodic data consolidation to track variations, identify reduction opportunities, and ensure legal compliance. We also assess risks related to local water availability, especially in regions subject to higher water stress, incorporating this factor into planning and contingency management processes, including any potential needs for alternative supply.

Regarding discharge, we only generate sanitary effluents, which are directed to the public sewage system or, when unavailable, treated through septic tanks, whose cleaning and maintenance are performed by licensed service providers. Management, temporary storage, and transport procedures comply with applicable environmental and sanitary legislation and are integrated into our EMS controls.

Biodiversity and Impacts

GRI 101-1 | GRI 101-4 | GRI 101-5

Biodiversity management at ISA ENERGIA BRASIL permeates the entire lifecycle of our assets, from the planning phase to operation and maintenance. Our Environmental Policy establishes guidelines for responsible performance, with a focus on preventing and minimizing socio-environmental impacts.

We adopt a proactive approach to identifying areas of high environmental and social sensitivity, beginning in the pre-auction phase, when we analyze public data, including conservation units (UCs), indigenous lands, and traditional communities. This assessment is essential for route refinement and the adoption of technologies that enable us to select the best siting alternative, avoiding, whenever possible, interference with protected areas.

We also conduct biodiversity risk and impact assessments through comprehensive environmental studies, which support our environmental licensing process. For each project, we apply the mitigation hierarchy, following the principles of avoiding, minimizing, restoring, and offsetting environmental impacts. This integrated methodology enables us to meet regulatory requirements and effectively contribute to biodiversity conservation and the sustainable development of the regions where we operate.

Environmental licensing management is a priority element at ISA ENERGIA BRASIL, as it ensures the progress of strategic projects aligned with biodiversity conservation. The results reinforce the effectiveness of this approach and the fulfillment of the established targets.

Considering the unique characteristics of the Power Transmission Sector, which involves the deployment and operation of LTs and SEs, the magnitude of environmental impacts varies across the project lifecycle. The most significant impacts occur during the construction phase of new projects, when the main physical interventions in the environment and actions generating biodiversity impacts take place, such as the opening and use of new access roads, earthmoving, and vegetation suppression.

Biodiversity Impact Mitigation Hierarchy

AVOID
We prioritize route deviations around legally protected and highly biodiversity-relevant areas based on siting alternative studies.

MINIMIZE
We adopt measures to reduce impacts, chief among which are increasing tower heights to reduce the need for vegetation suppression, optimizing access roads, and using unmanned aerial vehicles (UAVs) for conductor stringing. Furthermore, we implement programs such as flora and fauna rescue and the installation of bird flight diverters.

RESTORE AND OFFSET
We execute programs for the recovery of degraded areas and environmental offsetting.

During the Environmental Installation License (LI) stage, within the construction phase, environmental programs are developed with actions and measures tailored to each type of impact, establishing specific objectives, targets, and indicators.

To bring even greater precision and agility to the licensing process, we rely on technological resources to optimize and accelerate the teams' analyses and activities. Notable examples include the use of drones for site inspections and conductor stringing; satellite imagery for terrain characterization; and digital platforms such as WebGIS for data integration, and Survey123 for automated field data collection. We also use AI tools to analyze forest inventories, ensuring faster, more accurate assessments.

Due to the potential impact during the deployment phase of our assets and SEs, we adopt a management action plan that includes identifying potential risks, planning environmental control actions, and defining mitigation measures. This allows us to act diligently and preventively, reducing adverse negative impacts and enhancing positive ones.

In these projects, the supply chain is divided into two main groups. Deployment is the stage most dependent on the service supply chain for the execution of works, carried out by professionals from contracted construction companies; it is also the period of highest exposure to environmental risk.

For this reason, the environmental consultancies responsible for studies and licensing also play an oversight and supervision role over these construction companies, ensuring compliance with all legal regulations and requirements of the environmental authority, thereby avoiding, mitigating, or offsetting impacts, and, above all, promoting the maintenance of business sustainability.

Main environmental impacts related to the deployment and operation of transmission lines and substations

IMPACT	CONTEXT	TYPE OF INTERVENTION	INTENSITY
Alteration of scenic landscape	Deployment of LTs and SEs in natural or anthropized landscapes through the insertion of industrial elements, such as towers, lines, and SEs.	Permanent / Irreversible	Medium
Loss of native forest remnant areas	The deployment of LT towers and the installation of SEs directly influence the loss of individual flora and the fragmentation of terrestrial habitats within the intervention areas.	Permanent / Irreversible	High
	The temporary use of areas for exclusive-access roads is intended to support the deployment of the project.	Temporary / Reversible	Medium
	The operation of the projects involves vegetation suppression, albeit on a smaller scale than during deployment.	Permanent / Irreversible	Medium
Loss and alteration of terrestrial habitats	Fragmentation of forest habitats generates edge effects, hinders the movement of biota, and increases the likelihood of population isolation.	Permanent / Irreversible	High
	Fragmentation of forest habitats creates edge effects, hindering the movement of fauna and increasing the likelihood of population isolation.	Temporary / Reversible	Medium
	Project operations cause habitat loss and alteration, albeit on a smaller scale than during the deployment phase.	Permanent / Irreversible	Medium
Loss of fauna individuals and alteration of faunal composition	Alteration of terrestrial habitats and vegetation suppression, in addition to the operation of equipment and machinery during deployment, may cause accidents involving fauna, such as those involving chainsaws or directional tree felling.	Temporary / Reversible	High

ENVIRONMENTAL CHARACTERISTICS

All projects in the adjacent panel feature the following characteristics:

- → Are not located in areas of high ecosystem integrity
- → Are not located in areas experiencing a rapid decline in ecosystem integrity
- → Do not present high physical water-related risks
- → Are not critical for providing ecosystem services to indigenous peoples, local communities, and other stakeholders

Projects near areas important for biodiversity

PROJECT	LOCATION (STATE)	APPROXIMATE SIZE (HA)	ACTIVITIES	ECOLOGICALLY SENSITIVE AREA
Piraquê/MG	Minas Gerais	1,378.25	Deployment of 857 km of LTs and 2 new SEs, passing through 22 municipalities in Minas Gerais.	Intercepts the following sustainable use CUs: APA Água do Leme and APA Rio Aracuaí.
Piraquê/ES	Espírito Santo	663.78	Deployment of two LTs: 500 kV João Neiva 2–Viana 2 (77.3 km) and 345 kV Viana 2–Viana (7.46 km), covering 7 municipalities.	Located approximately 0.6 km from the sustainable use CU: APA Pico da Goiaba-Açu.
Serra Dourada	Bahia and Minas Gerais	683.13	Deployment of LTs and line sectioning: 500 kV Barra II - Correntina LT, 500 kV Correntina - Arinos 2 LT, and sectioning of the 500 kV Bom Jesus da Lapa - Rio das Éguas LT (582.03 km total), crossing 14 municipalities.	Intercepts the sustainable-use CU, APA Cochá e Gibão, within the Buffer Zone of the Serra das Araras State Park.
Riacho Grande - Subterrâneo	São Paulo	34.86	345 kV Miguel Reale – São Caetano do Sul underground LTs (LTS) and 345 kV Sul – São Caetano do Sul underground LTs (LTS) + 345 kV/88 kV São Caetano do Sul SE (22 km), intercepting São Paulo, São Caetano do Sul, and Santo André (urban area).	Located approximately 0.3 km from the sustainable use CU: APA Haras São Bernardo.
Jacarandá	São Paulo	3.31	Expansion of the Água Azul SE in the municipality of Guarulhos.	Located 710 m from the sustainable use CU: APA Bacia do Rio Paraíba do Sul and 500 m from the Itaberaba State Park.
Fernão Dias	São Paulo	198.19	Sectioning of the 440 kV Bom Jardim – Água Azul LT at the 440 kV Fernão Dias SE, in the municipalities of Atibaia and Mairiporã (33 km total).	Intercepts the following sustainable use CUs: APA Sistema Cantareira and APA Rio Atibaia and its buffer zone. Located 2.79 km from the APA Represa Bairro da Usina.

*CU – Conservation Unit.

Habitat Restoration, Recovery, and Offsetting

GRI 101-1 | GRI 101-4

We act with rigor to minimize our impacts and actively contribute to the restoration and conservation of ecosystems. To this end, we implement a set of programs aligned with environmental authority requirements and industry best practices.

Our policies and commitments aim to halt and reverse biodiversity loss and are aligned with the 2050 Goals and 2030 Targets of the Global Biodiversity Framework, prioritizing the conservation of ecosystems and species.

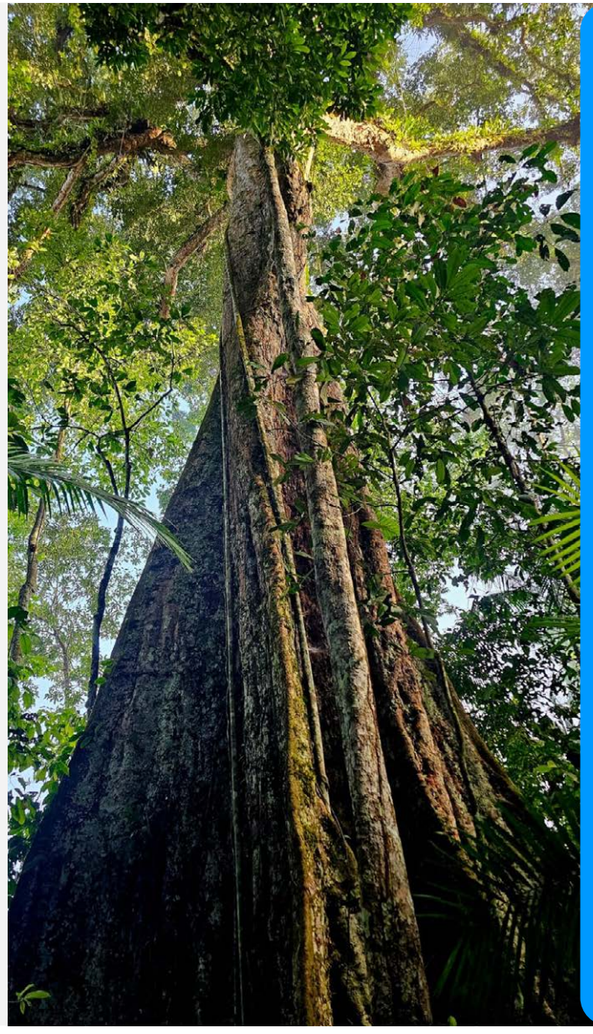
Our Environmental Studies (EA) are consolidated into Basic Environmental Plans (PBAs), which structure the socio-environmental programs to be implemented during the deployment and operation of our projects. They consist of specific sets of objectives, targets, and actions for each project, considering local environmental characteristics, ecological sensitivity, and the magnitude of predicted impacts.

Projects

Degraded Area Recovery Program (PRAD):
Focused on restoring areas affected by construction, such as construction yards and access roads, the program includes continuous monitoring to prevent erosion and ensure successful vegetation regeneration.

Forest Replenishment Program:
We fully comply with legal obligations to replenish suppressed vegetation, contributing to the maintenance of forest cover in the regions where we operate.

Environmental Offsetting Program:
We make payments to the National System of Conservation Units (SNUC), as required by legislation. These funds are allocated to the creation or maintenance of UCs, generating environmental benefits.



MEASURES TAKEN TO AVOID NEGATIVE IMPACTS ON BIODIVERSITY

- → Optimal routing studies, including socio-environmental and engineering assessments (conducted during the pre-auction phase)
- → Selection of routes and areas that avoid, whenever technically feasible, UCs, buffer zones, permanent preservation areas (APPs), areas of high ecological connectivity, and traditional community territories; when avoidance is not possible, specific measures agreed upon during environmental licensing are adopted
- → Prioritizing the use of existing access roads, reducing the opening of new routes involving vegetation suppression, when applicable
- → Route adjustments and structure typology optimizations to reduce vegetation suppression, when applicable
- → Use of lower-impact technologies, when applicable, such as conductor stringing using UAVs
- → Project adjustments and optimizations requested by environmental authorities
- → During operation, prioritizing selective pruning over vegetation suppression, whenever compatible with the safety and reliability requirements of the electric power system

Conexión Jaguar Program

GRI 101-1 | GRI 101-4

The Conexión Jaguar Program is our main initiative to enhance biodiversity conservation and mitigate climate change. It was created to protect the habitat of the jaguar, a keystone species for ecological balance, by supporting projects that reduce emissions from deforestation and forest degradation (REDD+) and reforestation (ARR) across critical Latin American biomes.

The Conexión Jaguar Program is directly aligned with the ISA 2040 Strategy, which establishes biodiversity conservation and climate action as core pillars to positively contribute to nature and create long-term sustainable value.

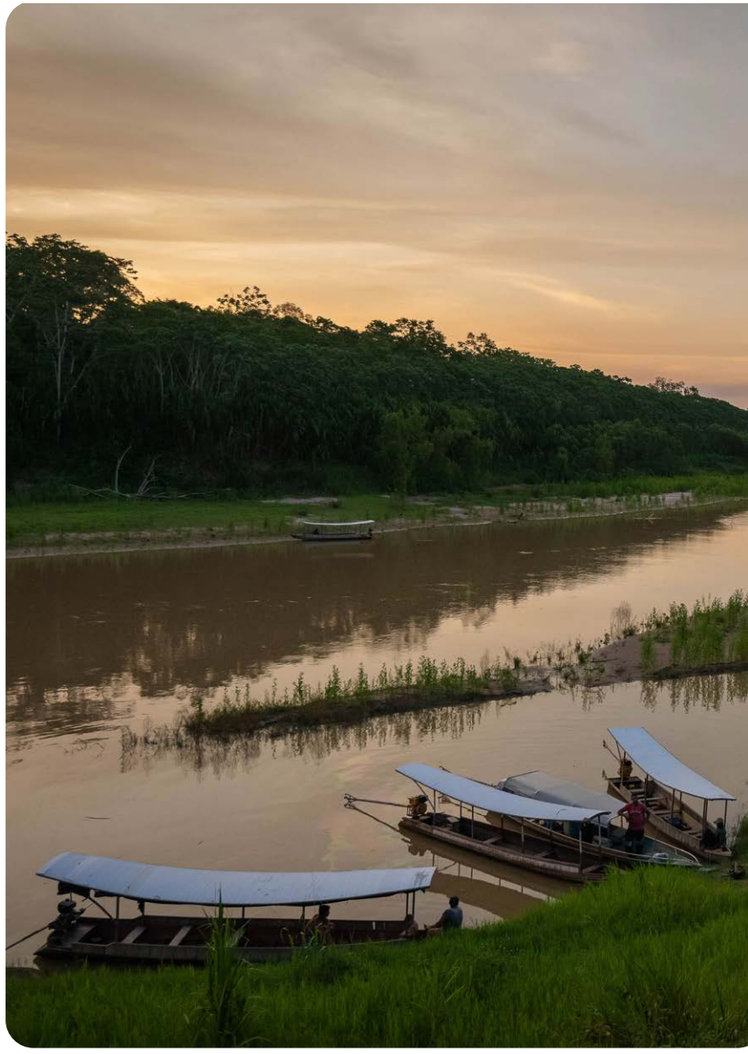
Within the scope of our Climate Transition Plan, the program is recognized as a strategic biodiversity asset and one of the main platforms for generating high-integrity carbon credits. It can contribute to both the environmental quality of our operations and the offsetting of residual emissions on our path toward Net Zero. Consequently, The Conexión Jaguar not only expands our contribution to the resilience of Latin American ecosystems but also strengthens the robustness and credibility of the company's climate journey.

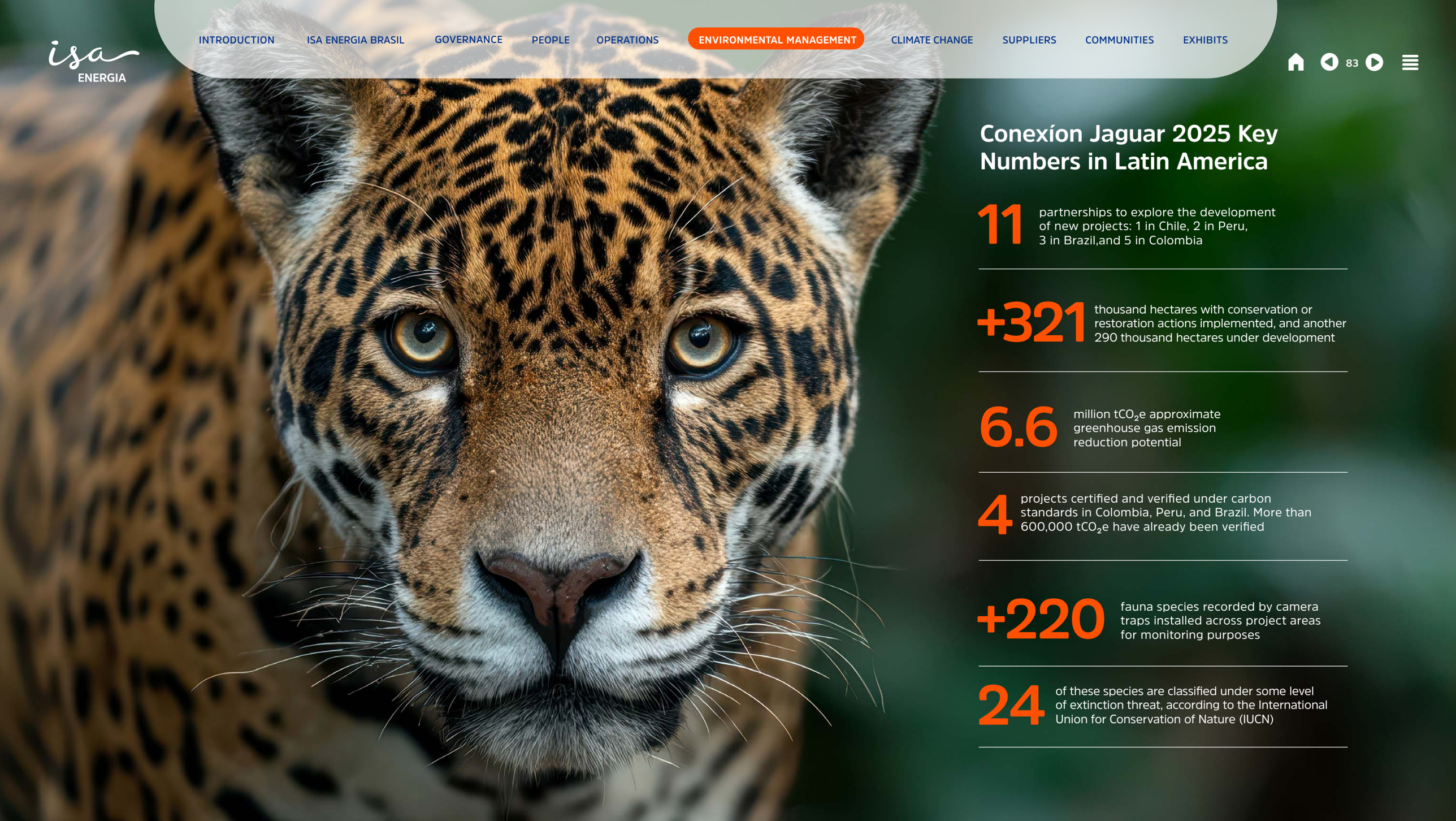
During this period, we consolidated our operations in Brazil by overseeing the certification process for the Rio Muru REDD+ project in the Amazon. This initiative protects approximately 40,000 hectares of the Amazon rainforest and has the potential to avoid emitting more than 2 million metric tons of CO_2 over its lifecycle. The high-integrity carbon credits generated by this and other projects supported by Conexión Jaguar are also part of our climate strategy, as we can purchase them to offset the company's residual emissions, closing the loop of our Net Zero strategy.

Furthermore, we maintained our active strategic partnership with the *Instituto Homem Pantaneiro* (IHP), reinforcing the technical governance of Conexión Jaguar in Brazil. Together with the IHP, we advanced preparations for the activities required to enable the second independent verification of the Rio Muru REDD+ project, scheduled to begin in 2026. This joint effort strengthens the project's environmental credibility, ensures result traceability, and supports the ongoing generation of high-integrity carbon credits, which are fundamental to the company's climate strategy and Transition Plan.

Lastly, we continue to expand our search for strategic partnerships with reference institutions in conservation, science, and territorial development, aiming to scale up Conexión Jaguar and expand protected areas in Brazil. Collaboration with specialized organizations and other institutions sharing similar commitments is essential to ensure scale, technical governance, and positive socio-environmental impact, enabling the program to advance in biodiversity protection and the development of high-integrity climate solutions.

For 2026, our objectives include expanding the conserved area, strengthening ecological connectivity between biomes, and broadening the supply of certified high-integrity carbon credits to the global market, while maintaining an active search for strategic partnerships that help accelerate the program's expansion and amplify environmental preservation in Brazil.





Conexíon Jaguar 2025 Key Numbers in Latin America

11 partnerships to explore the development of new projects: 1 in Chile, 2 in Peru, 3 in Brazil,and 5 in Colombia

+321 thousand hectares with conservation or restoration actions implemented, and another 290 thousand hectares under development

6.6 million tCO_2e approximate greenhouse gas emission reduction potential

4 projects certified and verified under carbon standards in Colombia, Peru, and Brazil. More than 600,000 tCO_2e have already been verified

+220 fauna species recorded by camera traps installed across project areas for monitoring purposes

24 of these species are classified under some level of extinction threat, according to the International Union for Conservation of Nature (IUCN)

ISA ENERGIA BRASIL AND JAGUAR PARADE 2025 COP30 PARTNERSHIP

In 2025, we were the main sponsor of the fourth edition of the Jaguar Parade, the world's largest urban art exhibition dedicated to jaguar conservation. This edition was held in Belém, Pará, during COP30. We supported the creation of 20 life-sized jaguar sculptures customized by national and Amazonian artists, which occupied the streets, squares, and cultural spaces of Belém, transforming the city into an open-air gallery.

Created by Artery – Produtora Cultural, the Jaguar Parade has already brought together more than 250 artists in previous editions across cities such as New York, Paris, São Paulo, and Rio de Janeiro. Since 2021, we have supported this cultural intervention, aiming to raise awareness about the protection of Brazilian fauna and strengthen dialogue on a global scale. In all editions, the artworks are auctioned off, and the proceeds are allocated to conservation projects for this iconic species and its habitats.

LEARN MORE ABOUT THE JAGUAR PARADE

Community Engagement

GRI 2-29 | GRI 403-1

We face challenges in identifying the locations of traditional communities, primarily due to obsolete official records. To mitigate this risk, we apply lessons learned from previous projects and advance stakeholder engagement early in the field to strengthen process predictability. Negotiations have been conducted in an open and collaborative manner, resulting in greater trust and a reduction in conflicts and litigation across the land tenure and socio-environmental spheres.

We strengthened our capacity for adaptation and resilience by implementing the Basic Environmental Plan – Indigenous Component (PBA-CI) for the IE Ivaí project. Due to COVID-19 pandemic restrictions, the plan, which was scheduled for the installation phase, was executed during operations. These limitations prevented the planned activities from taking place in a coordinated manner throughout the construction works, which would have been the project's natural workflow. As a consequence, a portion of the actions had to be adapted, both in format and schedule, to enable their execution. Despite the challenges, the adaptations made allowed all activities to be carried out, ensuring compliance with mitigation measures and the commitments assumed.

This process highlighted the team's capacity for reorganization and planning in the face of an adverse scenario.

RIACHO GRANDE PROJECT – A BENCHMARK IN SOCIO-ENVIRONMENTAL INTEGRATION

Deployed in densely urbanized areas (Santo André, São Caetano, and São Paulo/SP), the project required extensive interaction with the local population. A social communication team operated in synergy with the construction works, providing information on interventions, mediating conflicts, and practicing active listening. This proximity was decisive for the project's progress and for the mitigation of social impacts. Initiatives such as the Projeto Impulsionando a Agricultura Urbana (Boosting Urban Agriculture Project), in partnership with farmers from the Programa Hortas em Rede (Networked Vegetable Gardens Program), and support for the Recanto Vida Nova shelter reinforce the company's commitment to enhancing social benefits, going beyond environmental licensing obligations. The key lesson learned — continuous dialogue and care for impacted groups — serves as a model to be replicated.

Performance, Targets, and Challenges

In 2025, we advanced the consolidation of an integrated socio-environmental management, guided by the ISA 2040 Strategy and the material topics prioritized in our matrix. Our performance reflected the strengthening of processes, the expansion of dialogue with stakeholders, and the evolution of practices that ensure compliance, impact prevention, and shared value creation across the regions where we operate.

2025 PERFORMANCE

- We enhanced socio-environmental impact assessment and management processes by incorporating standardized methodologies, data digitalization, and greater integration among the responsible departments.
- We expanded transparency and the quality of relations with communities, focusing on sensitive territories and strengthening dialogue and monitoring channels.
- We advanced socio-environmental risk management, improving predictive analysis, operational controls, and performance indicators.
- We expanded environmental education activities and engagement initiatives, reinforcing our responsible presence in municipalities and communities within the projects' areas of influence.
- Obtained the Preliminary and Installation Licenses (LP and LI) for the Fernão Dias project, along with the vegetation suppression authorization.
- 130 environmental assessments conducted to structure new projects.
- 68 environmental licensing conditions met.
- 4 Operating Licenses (LO) renewed, ensuring asset compliance.
- Passed the environmental processes audit for the 2025 cycle, validating the efficiency of our governance.
- Expanded ISO 14001 certification to 64% of assets.

CORE STRATEGIC TARGETS

- Fully integrate socio-environmental processes into corporate systems, ensuring traceability, workflow standardization, and enhanced analytical capability.
- Expand engagement with communities and strategic stakeholders, strengthening relationships of trust and promoting qualified participation in topics of local impact.
- Raise the maturity level of socio-environmental programs, focusing on prevention, efficiency, and shared value creation.
- Advance the biodiversity agenda and the protection of sensitive areas, aligned with climate commitments and the sustainable development strategy.

KEY CHALLENGES

- Growing complexity of the territories where we operate, especially in areas with high socio-environmental sensitivity, requires integrated action, continuous dialogue, and tailored solutions for risk management.
- Rising stakeholder expectations regarding transparency, community participation, and impact mitigation, demanding more robust, agile, and interdisciplinary processes.
- Regulatory harmonization and environmental licensing, which remain a significant industry challenge, requiring technical expertise, governance, and coordinated action with environmental authorities and local partners.

Climate change

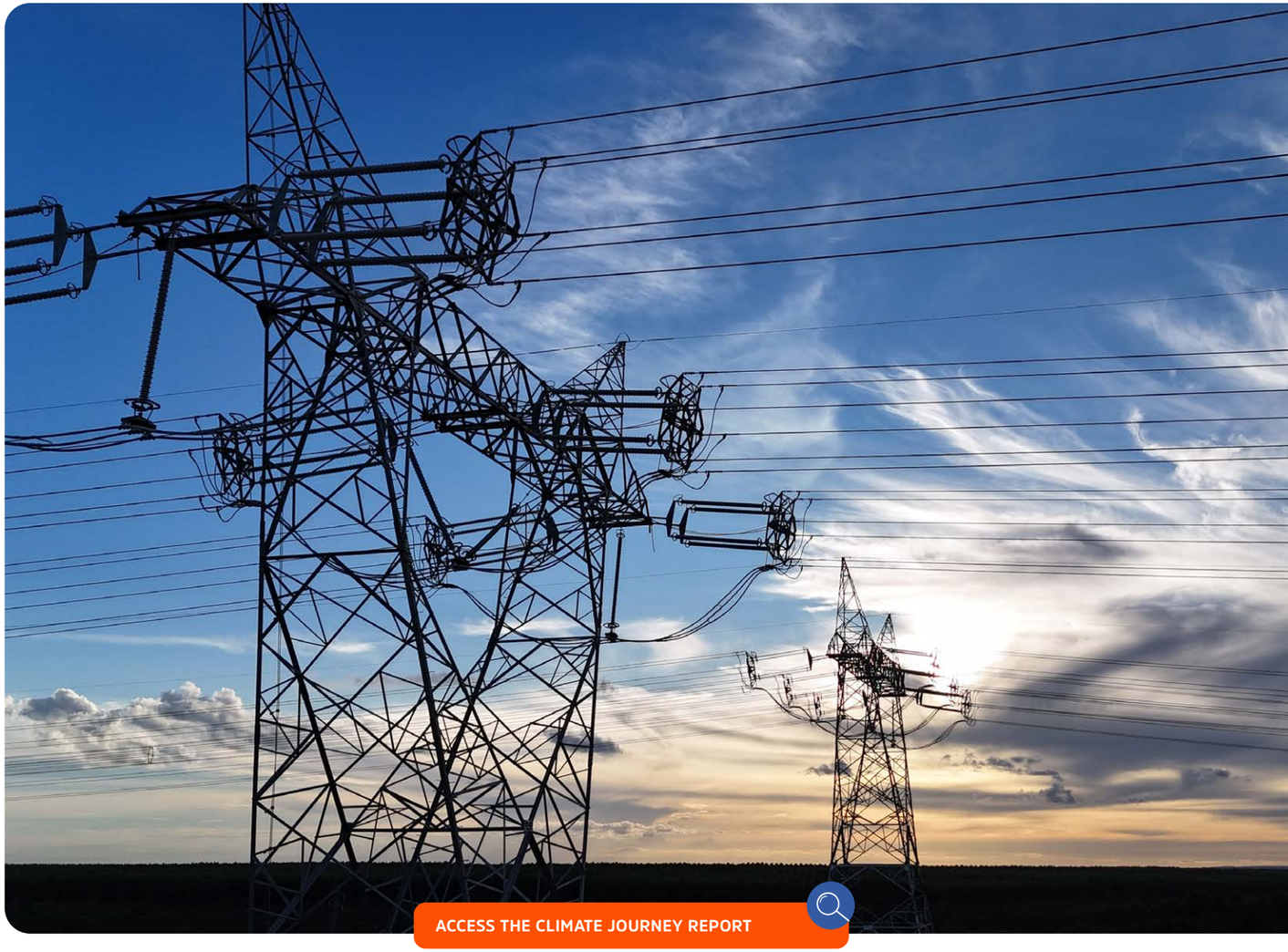
Commitment to Energy Transition

GRI 3-3

Climate change is already producing significant impacts on the operation of the Brazilian power system, bringing more frequent extreme weather events, pressure for resilient infrastructure, and the acceleration of the energy transition. As one of the country's largest transmission companies, responsible for approximately 30% of the energy transmitted in Brazil, we play a strategic role and reaffirm our commitment to leading the transition toward a cleaner energy mix without compromising long-term energy security.

In this scenario, our climate action is integrated into the ISA 2040 Strategy, which guides investment and management decisions focused on resilience, efficiency, and contributing to a low-emission future. In 2025, we advanced in a structured manner to strengthen this agenda, reaffirming our commitment to reduce Scope 1 and 2 emissions by 60% by 2040 and to achieve Net Zero by 2050, through a 90% absolute reduction in emissions and the offsetting of residual emissions.

To ensure consistency and clarity in executing this agenda, we structured the Climate Transition Plan to organize our actions across mitigation, adaptation, technological innovation, the value chain, and climate governance. The plan translates the company's long-term vision into practical guidelines that steer investments, enhance the management of physical and transition risks, and strengthen asset resilience. Technical details are presented in the Climate Journey Report.



ACCESS THE CLIMATE JOURNEY REPORT

ISA ENERGIA BRASIL Climate transition plan

First Step Towards Continuous Evolution

2022 Baseline Targets

2040 – Reduce Scope 1 and 2 emissions by 60% (excluding technical losses)

2050 – Net Zero: reduce Scope 1, 2, and 3 emissions by 90%

Offsetting of residual emissions through the purchase of I-RECs and high-quality carbon credits

MITIGATION

- → SF_6 loss management
- → Energy efficiency
- → Innovation and circularity
- → Renewable fuels
- → Biodiversity as a climate asset

ADAPTATION

- → Periodic climate assessment
- → Climate Adaptation Plan
- → Technology and contingency

INSTITUTIONAL ENGAGEMENT

- → Engagement with government and regulators to promote sustainable technologies and strengthen the grid's climate resilience
- → Alternatives to SF_6
- → Regulatory review for resilience investments

VALUE CHAIN

- → Comprehensive Scope 3 mapping
- → Engagement actions for emission reduction across the value chain

GOVERNANCE AND TRANSPARENCY

- → Regulatory compliance
- → External recognition
- → Strategic and transparent monitoring

Our vision for the future materialized in the ISA 2040 Strategy — Energy that brings the transition to life, a long-term commitment to drive a low-carbon, inclusive, and resilient future

Net Zero Pathway

In 2025, we officially announced our long-term commitment to become Net Zero by 2050, a strategic milestone aligned with the *ISA 2040 Strategy – Energy that brings the transition to life*, which consolidates our ambition to actively contribute to the decarbonization of the power sector.

The target establishes a 90% absolute reduction in Scope 1, 2, and 3 emissions, using 2022 as the baseline year, with the offsetting of residual emissions exclusively through I-RECs and high-integrity carbon credits. To guide this pathway and provide predictability to our progress, we are also steered by the intermediate 60% reduction target set out in the ISA 2040 Strategy, reinforcing the focus on structural and progressive mitigation actions.

The nature of our emissions requires robust technical management, especially regarding SF_6, the gas responsible for most of our direct emissions, which remains a primary focus of our decarbonization strategy. Grounded in this commitment, we advanced the modernization of equipment, the strengthening of operational controls, and the development of innovative solutions that enhance efficiency, reduce losses, and favor lower-climate-impact alternatives. This agenda is complemented by initiatives focused on efficient energy use, the expansion of solar self-generation, the reduction of fossil fuel consumption, and the incorporation of circularity practices — elements that reinforce the consistency of our reduction pathway.

Our Net Zero ambition also involves mobilizing the value chain and improving the accounting of Scope 3 emissions, which gained greater methodological depth in 2025 with the inclusion of new relevant categories.

This evolution reflects our commitment to broadening the scope and accuracy of our emissions inventory, strengthening corporate climate governance and enabling the development of more effective mitigation strategies throughout the lifecycle of our assets and operations. The consistency of this agenda has been recognized by independent certifications and indices, such as maintaining the Gold Seal (Selo Ouro) from the Brazilian GHG Protocol Program and the Carbon Neutral certification, reinforcing the integrity and credibility of our path toward Net Zero.

LEARN MORE ABOUT THE NET ZERO PATHWAY

Climate Risk Adaptation

GRI 201-2

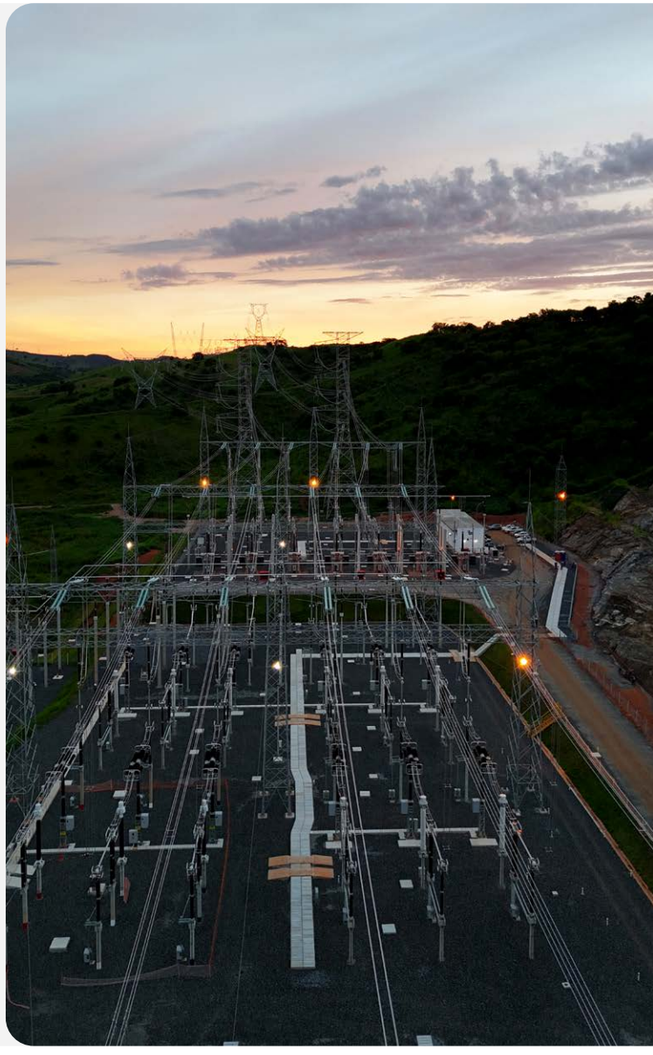
The assessment and management of climate-related risks and opportunities span various corporate areas and are brought together in a multidisciplinary technical working group. Our process includes analyzing business opportunities arising from climate change and assessing the physical and transition risks of assets, as well as potential impacts on the business or surrounding areas, considering asset vulnerability, exposure, criticality, and resilience in the face of major extreme weather events.

Physical Risks

The assessment of physical risks is one of the pillars of our Climate Adaptation Plan and part of a structured approach to anticipate the potential impacts of climate change on our infrastructure. Between 2023 and 2025, we completed the climate diagnosis for all wholly owned assets in operation, analyzing their exposure to hazards such as extreme winds, storms, floods, wildfires, landslides, temperature increases, and sea-level rise. This work was conducted based on three IPCC scenarios (SSP1 2.6, SSP2 4.5, and SSP3 7.0), considered the most closely aligned with global emission trends and currently projected climate policies.

The results of this diagnosis guide the development of our Adaptation and Resilience Plan, which advances the definition of specific technical and operational solutions for assets with the highest future exposure. We are evaluating structural alternatives and non-conventional measures to increase infrastructure robustness. Simultaneously, we are improving contingency plans, reinforcing response capacity, and incorporating advanced monitoring technologies. These analyses inform investment planning up to 2030 and include actions that will involve regulatory discussions, given their systemic relevance to transmission reliability.

Starting in 2027, the reporting of climate-related risks and opportunities will fully comply with IFRS S2 standards, the adoption of which will become mandatory in Brazil. To ensure this regulatory convergence, we are strengthening internal climate assessment processes, broadening methodological consistency, and integrating climate risk analyses into corporate planning and management. Consequently, we consolidate a transparent approach aligned with international best practices and geared toward ensuring system resilience amid growing climate uncertainty.



Transition Risks and Opportunities

GRI 201-2

The transition to a low-emission economy involves regulatory, technological, and market shifts that directly affect the operation and expansion of the power sector. To anticipate these movements, we assess our transition risks and opportunities based on three scenarios developed by the Network for Greening the Financial System (NGFS): Nationally Determined Contributions (NDCs), Delayed Transition, and Net Zero 2050.

These scenarios allow us to project potential climate policy pathways, carbon pricing, technological evolution, and decarbonization requirements, guiding strategic decisions and the prioritization of investments that reinforce long-term competitiveness.

Transition Risks

GRI 201-2

The main transition risks identified involve potential carbon-related regulatory shifts, the need for accelerated equipment modernization, reputational pressures, and technological adaptations required by the growing integration of renewables into the power system. These factors may lead to additional costs or the need to upgrade processes and assets, particularly in areas such as SF_6 management, energy efficiency, climate reporting requirements, and supplier performance in Scope 3 emissions. To mitigate these risks, we have strengthened our climate governance, expanded regulatory monitoring, and deepened our impact analyses through the Climate Transition Plan.

Climate Change-related Transition Opportunities

The climate transition also presents significant opportunities for ISA ENERGIA BRASIL. The accelerated expansion of renewable energy sources and the need for infrastructure modernization drive new demands for grid reinforcements, digitalization, storage, and solutions that increase grid flexibility and resilience.

We have also identified value creation potential in circular economy initiatives, the progressive phase-out of emitting technologies, the expansion of renewable energy self-generation, and the development of innovative solutions that reduce operational costs and enhance efficiency. These advancements consolidate our role as a central agent of the energy transition, positioning the company to capture emerging opportunities in a sector increasingly driven by sustainability.

Climate Risk Mitigation

GRI 201-2

Although the Transmission Sector accounts for relatively lower emissions compared to other stages of the electric power value chain, we recognize our responsibility to make consistent progress in decarbonization. Mitigation is an essential pillar of our Climate Transition Plan and encompasses core strategic initiatives that reduce direct and indirect emissions, enhance operational efficiency, and strengthen our contribution to the Net Zero pathway.

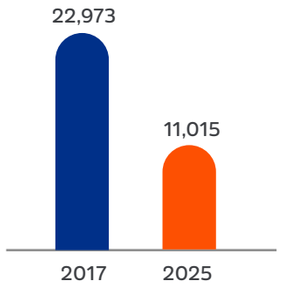
Among the material topics on this agenda, SF_6 management stands out, accounting for the majority of the company's direct emissions. In 2025, we deepened our set of actions by combining equipment modernization, strengthening operational controls, digitalizing monitoring, and improving response processes for potential leaks. These efforts support continuous emission reductions and reinforce our commitment to international best practices.

Another relevant pillar involves reducing fossil fuel use in our operations, particularly through gradual fleet renewal and the search for cleaner alternatives for stationary equipment. Concurrently, we continue to increase the share of renewable energy in our consumption by expanding solar plants dedicated to self-consumption, thereby reducing Scope 2 and Scope 3 emissions and strengthening our energy autonomy.

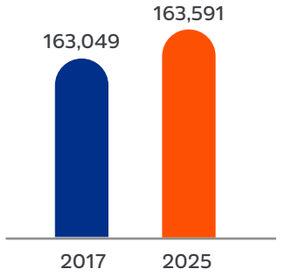
The combination of these fronts — SF_6, energy efficiency, renewable fuels, self-generation, and innovation — forms the foundation of our mitigation strategy. This set of actions creates the real conditions for the absolute emissions-reduction pathway established by the Net Zero 2050 target and prepares the company to meet the regulatory and technological requirements of a low-carbon economy.

"Transmission In The Climate Agenda" event, in partnership with Megawhat

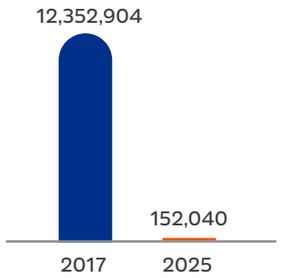
SCOPE 1 EMISSIONS (tCO_2e)



SCOPE 2 EMISSIONS (tCO_2e)



SCOPE 3[1] EMISSIONS (tCO_2e)



GHG Emissions

GRI 3-3

Our GHG emissions inventory is prepared in accordance with the GHG Protocol, an internationally recognized methodology, and follows the guidelines of the Brazilian GHG Protocol Program, in which we have participated since 2017. We voluntarily publish our results in the Public Emissions Registry and undergo an annual independent verification, reinforcing the transparency and governance of the process. Our inventory adopts the operational control approach, accounting for emissions from operations in which we hold a 100% stake and exercise management control. Consequently, we do not include emissions from jointly controlled assets, ensuring methodological compliance and accuracy in the analysis of the company's climate performance. The GHG inventory is one of the core instruments of our Climate Transition Plan, guiding mitigation priorities, investment decisions, and the monitoring of our pathway toward the targets of the ISA 2040 Strategy and the Net Zero 2050 commitment. The results reflect the progress of mitigation actions, particularly regarding SF_6 control and the reduction of fossil fuel consumption in Scope 1, as well as the decline in the SIN (National Interconnected System) emission factor, which directly influenced Scope 2 performance. We also expanded our methodological scope by including Category 1 – Purchased Goods and Services and Category 2 – Capital Goods in Scope 3, in addition to the previously reported Category 4 – Upstream Transportation and Distribution, Category 5 – Waste Generated in Operations, Category 6 – Business Travel, and Category 7 – Employee Commuting. This enhances the accuracy and comprehensiveness of the inventory, improving our understanding of the climate footprint of our value chain. To compare the evolution of our emissions over time, we consider the inventory's baseline year as a reference. Typically, this is the first year for which a methodologically consistent and audited inventory was conducted — in our case, the 2017 period. The baseline year may be recalculated when a structural shift in the business model occurs that represents a significant change in the emissions profile.

[1]In 2017, Scope 3 included the energy transmitted by the company under the category "Fuel- and energy-related activities not included in Scope 1 or Scope 2." Following a technical reassessment, starting from the 2022 inventory, transmitted energy is no longer reported under this scope, since the company is remunerated for asset availability and has no control over the volume of energy transmitted, which is determined by the National Power System Operator (ONS).

Emissions Intensity (tco_2e/mwh of transmitted energy)

GRI 305-4 | GRI 305-5

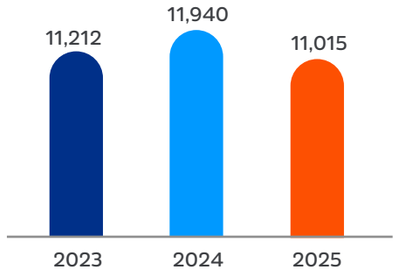
Emissions intensity, calculated as the ratio between the sum of Scope 1 and 2 emissions and the total energy transmitted during the year, stood at 0.0009 tCO_2e/MWh in 2025, representing a 10% reduction compared to 2024. This result primarily reflects an 8% drop in Scope 1 emissions, driven by reductions in SF_6 leaks and fossil fuel consumption, as well as an updated SIN average emission factor, which decreased from 0.0545 tCO_2e/MWh in 2024 to 0.0461 tCO_2e/MWh in 2025.

Since Scope 2 is mostly composed of technical transmission losses, the intensity of which depends on the hydrological regime, thermoelectric dispatch, and other grid operational conditions, the improvement in the SIN factor directly contributed to reducing our emissions intensity.

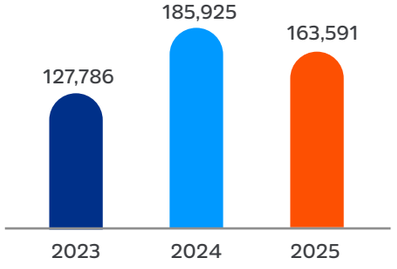
GROSS EMISSIONS

GRI 305-1 | GRI 305-2 | GRI 305-3

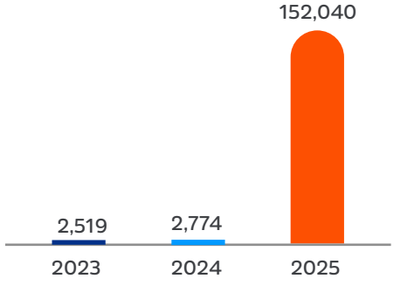
SCOPE 1



SCOPE 2



SCOPE 3



Scope 3 Performance

During this reporting cycle, the Company advanced its measurement of Scope 3 emissions by including Category 1 (Purchased Goods and Services) and Category 2 (Capital Goods), recognized as the most representative of its value chain. The quantification of these categories was carried out using the spend-based method, in line with the guidelines of the *GHG Protocol – Corporate Value Chain (Scope 3) Accounting and Reporting Standard*, considering data availability and supply chain complexity.

For calculation purposes, the expenditures associated with the main procurement and investment categories were mapped and consolidated, accounting for approximately 80% of total expenditures for the period and around 90% of the estimated emissions for these categories. This scope was defined based on a climate materiality analysis, prioritizing items with higher emissions intensity and greater relevance to the company's impact profile.

Categories 1 and 2 jointly account for 99% of total Scope 3 emissions, highlighting the strategic importance of these emission sources and reinforcing the need for supplier engagement, the strengthening of ESG criteria in procurement processes, and initiatives aimed at value chain decarbonization.

The adoption of the spend-based method represents a structured first step in measuring Scope 3, enabling broader data coverage and comparability. The company remains committed to continuously improving the quality of reported information, evaluating, whenever possible, the transition to more specific methodologies based on primary data to increase the accuracy of estimates and support the definition of mitigation strategies aligned with long-term climate targets.

Emissions Offsetting & Carbon Neutral Certification

GRI 3-3

In line with our mitigation strategy and Net Zero commitments, we maintain the practice of annually offsetting and neutralizing 100% of Scope 1, 2 (excluding technical losses), and Scope 3 GHG emissions from the previous year. In 2025, we offset our 2024 emissions by acquiring and retiring 14.7 thousand carbon credits from the ABC Norte REDD+ Project, certified by Verra under the Verified Carbon Standard (VCS) and the Climate, Community & Biodiversity (CCB) Standards. Located in the state of Pará, the project helps prevent deforestation of more than 140,000 hectares of the Amazon Rainforest, reinforcing the connection between climate action and biodiversity conservation.

Additionally, we acquired 41,074.56 I-RECs, certificates that attest to the renewable origin of the electricity used in our operations and help reduce Scope 2 emissions under the market-based approach. The offsetting of 2025 emissions will be carried out in 2026, as established in corporate climate planning.

The consistency of this practice is reflected in maintaining, for the fourth consecutive year, the Carbon Neutral certification issued by the Colombian Institute of Technical Standards and Certification (ICONTEC), which attests to the robustness of our approach to measuring, reducing, and offsetting emissions and reinforces our commitment to climate integrity.

Supplier relations

Supply Chain Strategy and Governance

Supplier Evaluation, Selection, and Monitoring

Supply Chain Strategy and Governance

GRI 3-3

At ISA ENERGIA BRASIL, operational sustainability and reliability are directly linked to the soundness and integrity of the supply chain, which is understood as a strategic driver for long-term value creation. In a capital-intensive, regulated, and high-operational-risk sector, responsible supply chain management is fundamental to ensuring safety, efficiency, regulatory compliance, and business resilience.

Throughout 2025, the company structurally strengthened its Procurement Department — a process initiated in 2024, guided by three pillars: people, processes, and indicators. This restructuring enhanced clarity regarding roles and responsibilities by implementing a RACI matrix and consolidating a more robust governance framework aligned with market best practices. Key performance indicators (KPIs) were established, with a particular focus on savings and lead time. The savings methodology was revised to reflect more challenging market benchmarks, while the lead time met the corporate target of 98% of procurement processes completed within 90 days, reinforcing operational efficiency while respecting project complexity.

The supply chain strategy also prioritizes diversifying the supplier base, mitigating concentration risks amid a heated market and global competition for critical inputs and services. In six procurement processes conducted in 2025, totaling approximately BRL 1 billion, more than 230 suppliers were prospected, resulting in the contracting of 17 new partners.

60
new potential suppliers evaluated

17
new suppliers contracted

Supply Chain and Operation Scope

GRI 2-6 | GRI 204-1

ISA ENERGIA BRASIL's supply chain comprises companies responsible for providing goods and services essential to the deployment, operation, and maintenance of transmission assets, including construction contractors for lines and substations, conductor cables, equipment, metal structures, and specialized engineering services. These suppliers are part of the upstream stage of the company's value chain and are essential to ensuring the continuity, safety, and quality of the public power transmission service.

The company adopts a strategic procurement matrix that classifies 95 purchasing categories according to expenditure volume and business criticality. This matrix determines the type of commercial approach and the relationship model with the supplier market.

In 2025, 97.28% of total supplier expenditures were directed to local suppliers, reflecting the prioritization of the domestic market and the contribution to regional economic development, especially in the Southeast and South regions, where the main projects and operations are concentrated. For this Report, local suppliers are defined as those with headquarters or production operations in Brazil, regardless of the origin of their capital.

During the reporting period, no significant changes were identified in the activities, markets served, or value chain structure.

The variations observed in the number of suppliers and expenditure volume reflect operational adjustments and the project schedules underway, without indicating a structural shift in the company's core business relationships.

GRI 2-6 / GRI 204-1 / Supply chain indicators

	2025	2024
Total number of suppliers with active contracts during the period	1,122	1,238
Total number of local suppliers[1] with active contracts during the period	1,102	1,223
Expenditures with suppliers during the period (BRL)	2,775,888,422.96	3,136,193,441.05
Expenditures with local suppliers during the period (BRL)	2,700,313,775.04	3,123,827,548.77
Expenditures with local suppliers during the period (%)	97.28	99.61

[1]Brazil-based or headquartered suppliers

GRI 2-6 / Number of suppliers with active contracts by region

	2025	2024
North	2	7
Northeast	10	31
Central-West	29	33
Southeast	962	1,034
South	99	118
International	20	15

Supplier Assessment, Selection, and Monitoring

GRI 308-1 | GRI 308-2 | GRI 407-1 | GRI 408-1 | GRI 409-1 | GRI 414-1 | GRI 414-2

Supplier selection and management follow a structured, standardized process across all ISA Group companies, incorporating environmental, social, ethical, financial, and legal compliance criteria. This process includes pre-qualification, integrated due diligence, technical and commercial assessment, and continuous monitoring throughout the contract term. All new suppliers (100%) undergo environmental and social assessments in accordance with ISA ENERGIA BRASIL's pre-homologation process. New contracts are signed only with suppliers that have undergone pre-homologation, a process that includes verifying various legal compliance certificates and public information from databases.

As part of the selection stage, 75 new suppliers were evaluated in 2025 using environmental and social criteria. This analysis enables the identification of environmental, labor, human rights, integrity, and occupational health and safety risks, supported by corporate due diligence and automated monitoring platforms.

In the post-contracting phase, social and environmental impact monitoring occurs through the Supplier Performance Assessment (ADF) process, which is integrated into the corporate Enterprise Resource Planning (ERP) system. During the period, 454 assessments were conducted, 326 of which included environmental and social criteria. Among the evaluated suppliers, 15 had environmental performance below 80%, primarily due to noncompliance with environmental standards and procedures.

Complementing this monitoring, Sustainability Audits assess the environmental, social, and governance maturity of strategic suppliers. In 2025, 11 suppliers underwent this process, all achieving satisfactory results (above 80%), with an average score of 92% and only one case of environmental performance below this threshold, which was addressed through a specific action plan.

For all cases with below-expected performance, improvement plans were established and systematically monitored. There were no contract terminations resulting from these deviations, consistent with the company's strategy to strengthen and responsibly develop the supply chain.

GRI 308-2 / 414-2 / Social and environmental supplier monitoring criteria

	2025	2024
Number of suppliers with active contracts during the period	1,102	1,223
Number of suppliers eligible for the performance assessment process under Health, Safety, and Environment (HSE) criteria and/or involved in the sustainability audit	118	186
Number of suppliers with assessments below 80% under HSE criteria and/or significant reservations in sustainability audits*	15	26
Suppliers with negative social and environmental impacts for whom an improvement plan was developed (%)	12	0
Suppliers with negative social and environmental impacts whose contracts were terminated (%)	0	0

*Nature of identified deviations and non-compliances: compliance with HSE standards and procedures.

Development, Integrity, and Engagement

GRI 3-3

The company maintains a Supplier Code of Conduct, which establishes clear guidelines on ethics, integrity, human rights, labor practices, the environment, and anti-corruption. Compliance with the Code is a mandatory condition for contracting and retention within the supplier base.

ISA ENERGIA BRASIL also seeks to foster the development of local suppliers within the areas of influence of its assets, while respecting the high technical and safety requirements of the power sector. The prioritization of local suppliers is conducted judiciously to ensure adherence to operational standards, especially in high-risk activities such as interventions near high-voltage lines.

The commitment to integrity is reinforced through field audits, continuous monitoring of working conditions, verification of housing and cafeteria facilities, prevention of child and forced labor, and the provision of the Ethics Line Channel, which is accessible to suppliers and third parties.

ISA ENERGIA BRASIL's procurement strategy is anchored on the pillars of competitiveness, resilience, and sustainability, focusing on the reduction of Total Cost of Ownership (TCO), the strengthening of supply chain governance, and the progressive integration of ESG criteria into procurement decisions, while respecting the balance between efficiency, tariff regulation, and value creation for investors and society.

Supplier meeting

Held in November, ISA ENERGIA BRASIL's 2025 Supplier Meeting brought together 329 participants. The program covered core business topics, including safety, sustainability, supplier management, and a vision for the future.

Key highlights included reinforcing the "Life First" (Primeiro a Vida) culture, reflections on OHS maturity, discussions on corporate and Procurement Department strategies, the presentation of the ISA 2040 Strategy – Energy that Gives Life to the Transition, and a dialogue panel with executive leadership, which enhanced transparency and engagement with partners.

The meeting consolidated central pillars for strengthening the value chain, expanded the visibility of the sustainability agenda, and reaffirmed the company's commitment to responsible, safe practices aligned with the sustainable development of the power sector.

READ OUR SUPPLIER CODE OF CONDUCT

Communities

Community Development Management

Social Communication Programs

Volunteering

Community Management and Development

GRI 3-3

Our commitment to socioeconomic development is integrated into our corporate strategy, which guides our decisions, investments, and operational practices. Our actions are grounded in respect for human rights, continuous dialogue with communities, and the responsible management of social impacts. In this way, we seek to contribute to mitigating social risks and building long-term relationships within our territories of influence.

Aligned with our ISA 2040 Strategy – Energy that Gives Life to the Transition, we promote the sustainable development of territories by expanding resilient, safe transmission infrastructure, generating qualified jobs, strengthening local capacities, and encouraging technological innovation with economic and social returns.

Senior leadership has targets tied to variable compensation, ensuring accountability and continuous monitoring for the integration of this theme into business performance. We understand that our management must be integrated so that structured RD&I programs and investments in technologies that increase power system efficiency while reducing systemic costs contribute to long-term economic growth and power sector competitiveness. By implementing socio-environmental projects dedicated to education, training, safety, and inclusion, we contribute to fostering a systemic movement of shared value for society.

We adopt a proactive social management model focused on generating positive impacts on the development of communities within the areas of influence of our assets. This model encompasses initiatives that meet mandatory requirements stipulated in environmental licenses, as well as voluntary company initiatives developed with own resources and supported by tax incentive mechanisms.

The *Conexão Desenvolvimento* (Development Connection) Program promotes an integrated view of our social initiatives, generating value for society and the business, while contributing to the achievement of the ISA 2040 Strategy. Its pillars are Education and Training; Entrepreneurship and Productivity; Infrastructure and Access to Public Services; and Environment.

We maintain a structured and systematic approach to local community relations, integrated into the lifecycle of our projects and oriented toward identifying, preventing, mitigating, and managing actual and potential social impacts. We promote continuous and transparent dialogue, taking into account the sociocultural specificities of each area of influence.

To advance, we strengthened our socio-environmental governance by publishing, in 2025, the internal Social Management for Territorial Relations standard, which standardizes guidelines, procedures, and responsibilities for community engagement.

This initiative aligns with environmental legislation, licensing authority requirements, and our corporate commitments, including the Environmental Policy and the Stakeholder Engagement Policy.

Among the actions underway are formal community engagement programs, such as the Social Communication Program (PCS) and the initiatives outlined in the Basic Environmental Plans (PBA). These instruments ensure informed community participation, the management of demands and conflicts, the monitoring of social perceptions, and the incorporation of collected input into internal decision-making processes.

Our sponsorship policy provides support and promotes projects and initiatives aligned with our strategic objective of doubling our return to society by 2040, while investing in crucial areas for local development. Our role as a corporate citizen is to contribute to the long-term sustainability of our operations.

In 2025, our Private Social Investment totaled BRL 611,058.38, with BRL 179,000 from the Culture Tax Incentive Law and BRL 432,058.38 from our own resources.

Using our own resources, we renewed our partnership with the USP Diversa program, which grants retention scholarships to students facing socioeconomic vulnerability, expanding our support to 20 scholarships and reinforcing our commitment to inclusion and equity in higher education. Additionally, we promoted mentorship sessions with company leaders, contributing to the development of competencies and skills among the students we supported.

This integrated approach allows us to go beyond meeting regulatory requirements, creating shared value for both the communities and the company, while strengthening relationships and promoting collaboration, which is essential for both parties.

Projects funded by ISA ENERGIA BRASIL in 2025

RESOURCES	PILLAR	AMOUNT INVESTED	PROJECTS
Own Resources	Education	BRL 209,452.45	• *USP Diversa* Program • *Conexão Cultural* Hub
	Institutional strengthening	BRL 10,000.00	• Feline-Human Conflict *Workshop*
	Health and well-being	BRL 78,300.00	• *Cão Sem Dono* NGO
	Volunteering	BRL 134,305.93	• 11 initiatives and campaigns
	Total	**BRL 179,000.00**	
Tax-Incentivized	Support for culture and sports	BRL 179,000.00	• Sponsorship through the Culture Tax Incentive Law for the Jaguar Parade Belém 2025 project
	Total	**BRL 179,000.00**	
TOTAL		**BRL 611,058.38**	

In 2025, no sponsorships were granted to cultural, sports, or social projects through Incentive Laws due to the tax strategy adopted during the period.

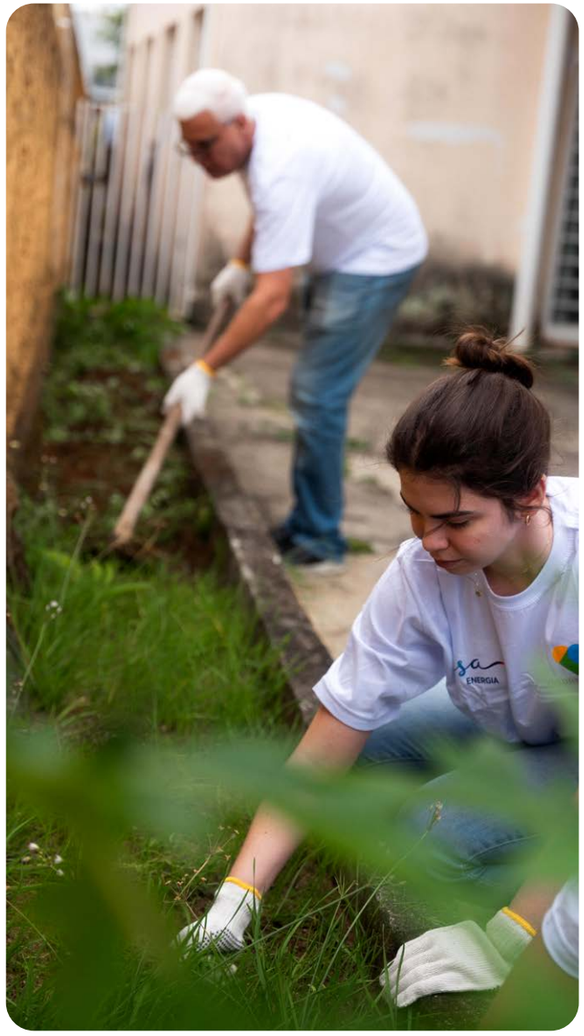
Impacts Generated in Communities

GRI 2-25 | GRI 413-2

Our projects may generate actual or potential negative impacts on surrounding communities during both the deployment and operation phases, given the nature of electric power transmission infrastructure. During the deployment phase, these impacts are mainly related to land use and occupation restrictions, noise and visual pollution, temporary disruptions to the daily routines of communities during construction, and, during the operational phase, risks associated with the improper use of the right-of-way and the permanent presence of the infrastructure in the territory.

The most significant impacts on communities are generally concentrated during the project deployment phase, when major territorial changes, increased nuisances, and direct interference with the routines of local communities occur. During the operation phase, impacts tend to be more continuous and are associated with permanent restrictions on land use, the safety of the neighboring population, the prevention of wildfires and forest fires, and the need for adequate information on risks and safety procedures for surrounding communities.

The management of these impacts is carried out in a preventive, continuous, and territorialized manner through participatory processes, structured social communication, and permanent community relations programs.



Physically and Economically Displaced Persons

GRI EU22

Our positioning is to provide fair compensation with the minimum possible impact on the properties affected by transmission line (TL) and substation projects. To this end, property appraisal reports are prepared, technically grounded in ABNT NBR 14.653, taking into account areas free of improvements, pasture or unproductive areas, and built-up or cultivated areas, depending on the specific project.

Number of indemnified properties (completed processes)

Região	2025	2024	2023
North	0	0	0
Northeast	644	703	0
Central-West	0	0	0
Southeast	920	904	73
South	0	0	21
Total	1,564	1,607	94
Number of properties with land clearance and legalization processes underway at year-end	0	0	1,029

The number of projects varies annually according to the company's operational strategy and the procedural stages of land regularization.

Community Relations

GRI 411-1 | GRI 413-1

Our relations with traditional communities within the areas of influence of our projects are guided by the principles of active listening, ongoing dialogue, and respect for the environmental, social, and cultural contexts of these populations. This approach is applied from the project planning phase, during the preparation of environmental studies, through to the deployment and operation of transmission lines (TLs), ensuring the participation of potentially affected communities in compliance with current environmental licensing legislation, such as Interministerial Ordinance No. 60 of March 24, 2015, Normative Instruction (IN) No. 111 of December 22, 2021, and International Labour Organization (ILO) Convention No. 169.

The formal management of the licensing process is the responsibility of the competent environmental authorities.

The process involves the participation of institutions such as the National Foundation for Indigenous Peoples (FUNAI) in situations involving Indigenous peoples, and the National Institute for Colonization and Agrarian Reform (INCRA) when serving Quilombola communities, thereby reinforcing the protection of territories, ways of life, and collective rights.

The main practices adopted include conducting participatory socio-environmental mapping to identify traditional land use, strategic natural resources, and culturally sensitive areas; promoting meetings, workshops, and technical visits to the communities; incorporating received contributions into impact analyses and the measures outlined in the Basic Environmental Plan (PBA); and continuously monitoring socio-environmental impacts with rapid response mechanisms for any non-compliances.

In two projects, Itatiaia and Serra Dourada, Quilombola communities were identified within the areas of influence of the future projects through consultations with INCRA. Thus, in compliance with current legislation, we prepared Quilombola Component Work Plans (PTCQ), which were approved by INCRA in 2025.

We are following the PTCQ, which establishes the technical and methodological planning for the preparation of the Quilombola Component Study (ECQ) and the respective Quilombola Basic Environmental Plan (PBAQ). The PBAQ details the procedures, stages, activities, and social participation instruments to be implemented with the Quilombola communities.

In the Itatiaia Project, hearings (*oitivas*) have already been held to present the PTCQ and obtain approval from the involved Quilombola communities. Through these hearings, we presented the project along with relevant and requested clarifications. The meetings provided a structured record of the communities' perceptions, demands, and concerns, while respecting their cultural values, social organization, and relationship with the territory.

The Serra Dourada Project, in the state of Bahia, is currently in the institutional coordination phase and is awaiting the scheduling of hearings by INCRA to present and approve the PTCQ. Nevertheless, in early 2025, meetings were held within the communities to present the project.

In 2025, also within the Serra Dourada Project, our company strengthened dialogue and relationship-building with the communities of Western Bahia through a structured agenda of in-person interactions. We held meetings focused on the continuity of the participatory process, ensuring transparency in the disclosure of information related to the planning and environmental licensing stages of our project.

Additionally, our team conducted technical visits to community associations to map local interests, expectations, and demands — a fundamental step for the joint construction of socio-environmental projects aligned with territorial realities and the priorities defined by the communities themselves.
These initiatives reinforce our commitment to qualified listening, social participation, and promoting positive and sustainable impacts in the territories where we operate.

EXPLORE OUR PROJECTS

Social Communication Programs

GRI 413-2

Transparent and systematic dialogue with communities and other stakeholders is ensured through the Social Communication Program (PCS), which promotes the proper flow of information regarding our projects, their stages, direct and indirect impacts, legal restrictions, and safety measures. The PCS also encompasses educational activities on the responsible use of the transmission line (TL) right-of-way safety zone, wildfire prevention, and emergency procedures.

The PCS activities across our operational assets cover 13,659 locations in 363 municipalities, reaching 62 projects owned by us and our wholly owned subsidiaries through in-person communication, the distribution of informational materials, the display of posters, and coordination with local public agencies.

During project deployment, relationship channels are made available to register inquiries, doubts, complaints, and suggestions. During the operation phase, the Social Communication toll-free hotline (0800) remains active to serve neighboring communities. In 2025, the channel was restructured and began operating systematically, registering, classifying, and addressing 100% of the communications received, which are monitored via indicators and control dashboards.

The Riacho Grande Project — underground section — featured prominent actions from the PCS, and the continuous field presence of the Social Communication team turned the project into a model replicated across other projects. Among the initiatives developed in 2025, two deserve special mention.

The first is the *Impulsionando a Agricultura Urbana* (Boosting Urban Agriculture) project, which focuses on training urban farmers in the rational use of water, the valuation of natural resources, and the sustainable strengthening of territories.

The second is the revitalization of the *Espaço Recanto Vida Nova* (Recanto Vida Nova Space) (learn more in the side box).

Success story

ISA ENERGIA BRASIL inaugurated the revitalization of *Espaço Recanto Vida Nova*, a non-profit organization that has been operating in the city of São Paulo for 17 years, focusing on the recovery of chemical dependents and the social reintegration of homeless adults.

The initiative was made possible through the Riacho Grande Project, which aims to enhance power transmission and electrical reliability in the São Paulo metropolitan area.

With a voluntary investment exceeding BRL 1.4 million, the revitalization encompassed structural and functional improvements to the space. The initiative restructured existing facilities and created new environments by donating furniture and home appliances, fostering a change in attitude among the sheltered individuals, who felt valued upon seeing their homes renovated. This initiative reaffirms our socio-environmental commitment across the areas of influence of our projects.

Volunteering

GRI 413-1

Aligned with the company's strategy to generate positive social impact, the Corporate Volunteering Program is integrated into the *Conexão Desenvolvimento* (Development Connection) Program and is aimed at employees, including apprentices and interns, extending, when applicable, to invited suppliers.

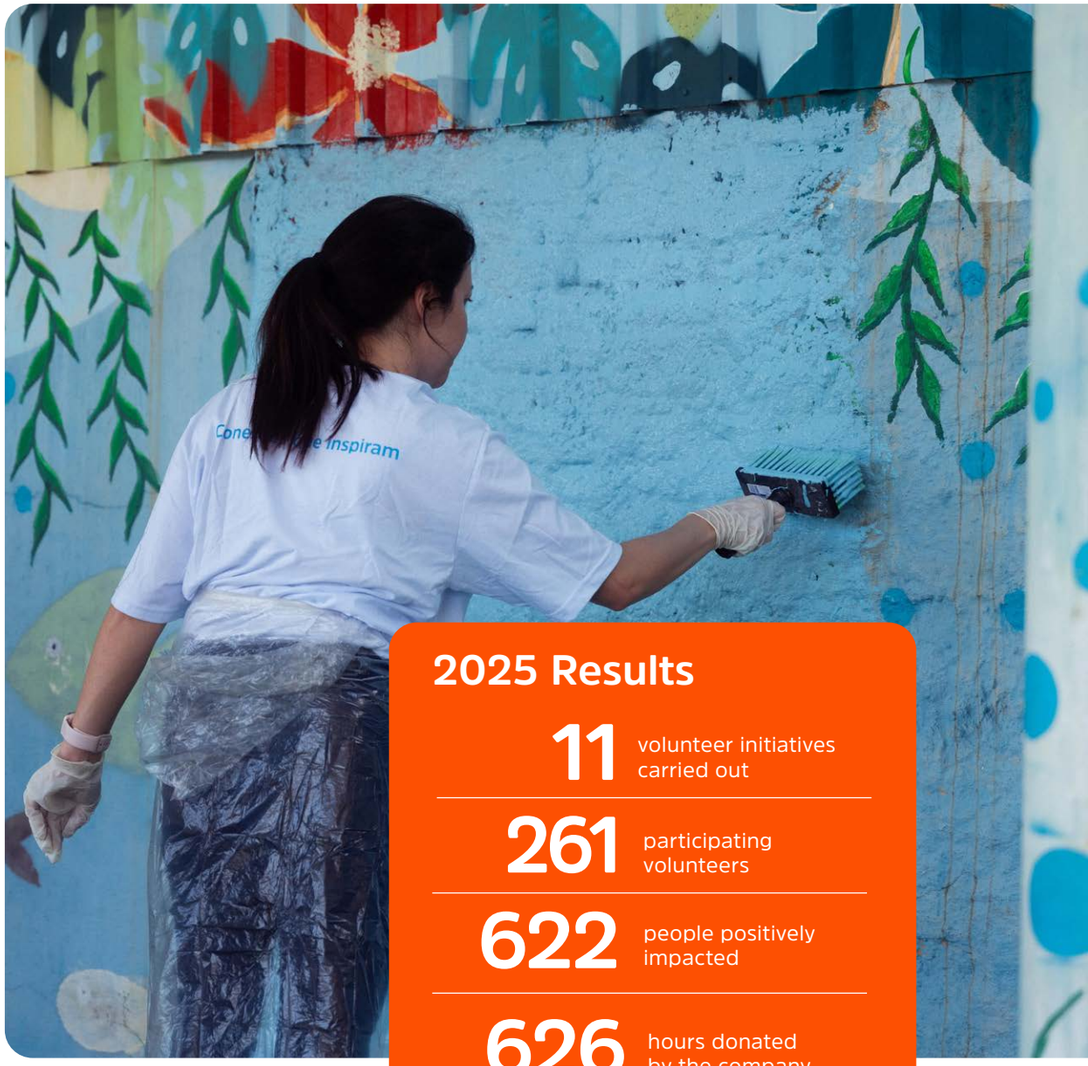
We develop our program in compliance with Volunteering Law No. 9,608 of February 18, 1998, ensuring that activities are unpaid and do not create an employment relationship. For employees, including apprentices and interns, participation may take place during working hours, with the support of direct leadership, without changing their employment relationship with ISA ENERGIA BRASIL. For invited suppliers, participation, when applicable, is voluntary and without any employment relationship with the company.

The initiatives are carried out using the company's own resources and are guided by the following pillars: caring for the planet, generating knowledge, and sharing experiences. The program offers employees engagement opportunities in activities that encourage civic attitudes, in line with corporate strategy.

In 2025, initiatives included blood donation campaigns, environmental actions during Environment Week, support for soup preparation for vulnerable populations (ABCP NGO), educational lectures and mentorship sessions (*USP Diversa, Escola Estadual Professor Manoel Tabacow Idal, Núcleo Conexão Cultural*), the "SDG Mission" (*Missão ODS*) competition to benefit the Women's Association for Social and University Studies (AFESU), and the revitalization of the *Creche Amiguinho Feliz* daycare center in Taubaté, strengthening the corporate volunteering culture and direct social impact.

Through this initiative, we strengthen the company's social commitment, recognizing that our employees' engagement is one of the most important assets of our social strategy. Volunteering promotes the personal and professional development of our employees, fostering an engaged work environment aligned with corporate social responsibility values.

SAIBA MAIS AQUI SOBRE O PROGRAMA DE VOLUNTARIADO



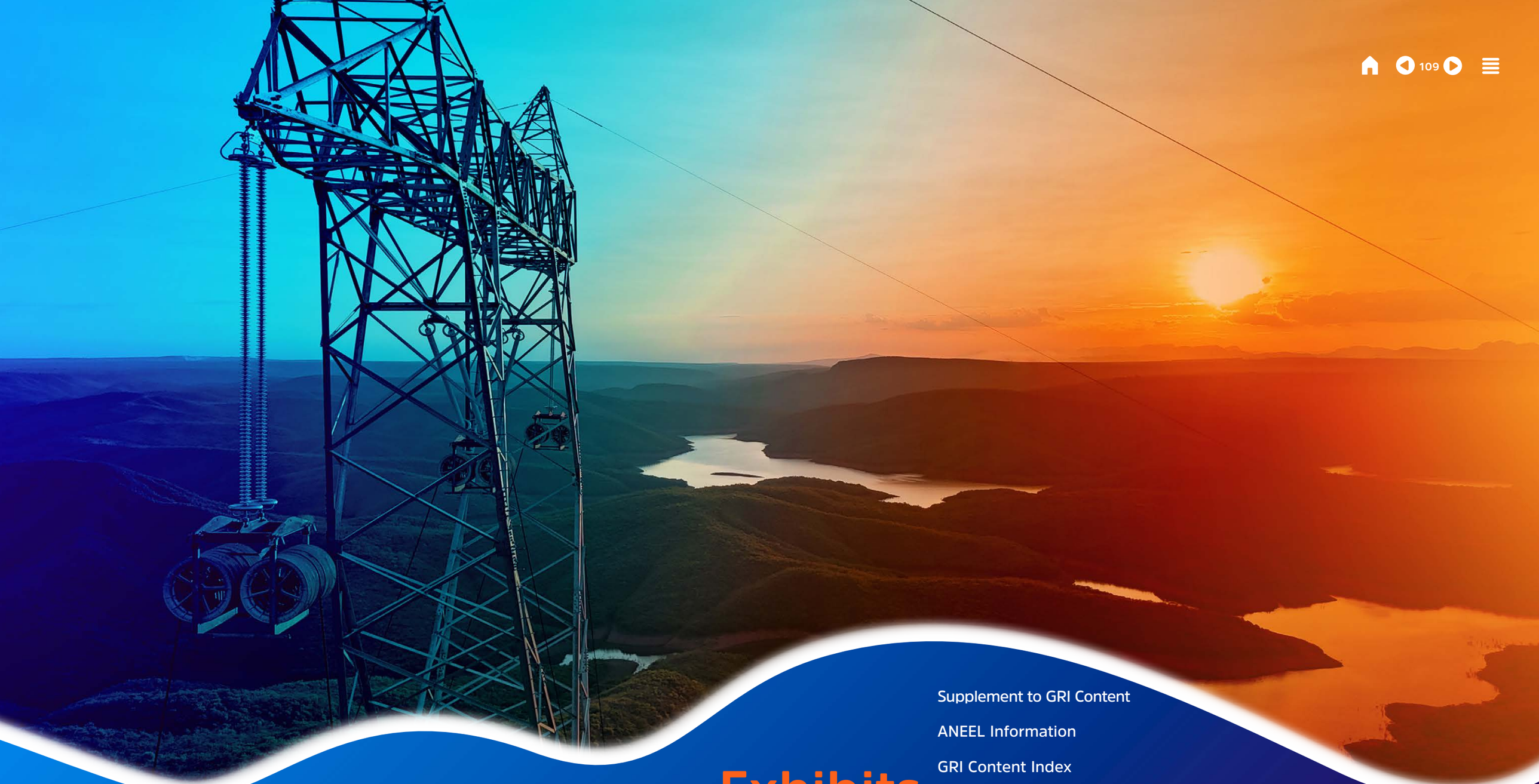
2025 Results

11 volunteer initiatives carried out

261 participating volunteers

622 people positively impacted

626 hours donated by the company



Exhibits

GRI Complements

Employees

GRI 2-7 / Number of employees by contract type, gender, and region

	2025			2024			2023		
Permanent contract									
Region	**Male**	**Female**	**Total**	**Male**	**Female**	**Total**	**Male**	**Female**	**Total**
North	6	0	**6**	4	0	**4**	5	0	**5**
Northeast	13	0	**13**	10	0	**10**	11	0	**11**
Central-West	53	2	**55**	55	2	**57**	56	2	**58**
Southeast	1,193	301	**1,494**	1,220	283	**1,503**	1,209	274	**1,483**
South	51	2	**53**	51	2	**53**	48	1	**49**
Subtotal	**1,316**	**305**	**1,621**	**1,340**	**287**	**1,627**	**1,329**	**277**	**1,606**
Temporary contract									
Region	**Male**	**Female**	**Total**	**Male**	**Female**	**Total**	**Male**	**Female**	**Total**
Southeast	4	1	**5**	4	5	**9**	0	0	**0**
Total	**1,320**	**306**	**1,626**	**1,344**	**292**	**1,636**	**1,329**	**277**	**1,606**

It considers employees under the CLT regime as of December 31 of each year: president, directors, managers, coordinators, specialists, administrative staff, and operational technicians. Interns, apprentices, and board members are accounted for under GRI 2-8 disclosure. ISA ENERGIA BRASIL does not have employees “without guaranteed hours” or working on a “part-time” basis; meaning all employees work full-time. Temporary employees: trainees and expatriates.

Other Workers

GRI 2-8 / Workers who are not employees

	2025	2024	2023
Board members	10	8	8
Interns	26	31	19
Apprentices	7	37	1
Contractors (Third-party workers)	9,810	8,064	3,975
Assets under construction	8,881	7,010	2,338
Operational assets	929	1,054	1,637
Total	**9,853**	**8,140**	**4,003**

Compliance with Laws and Regulations

GRI 2-27

In 2025, we did not receive any notices of violation resulting in significant fines, nor did we record significant non-monetary sanctions that caused operational disruptions, affected the company's access to auctions, or involved cost obligations exceeding USD 10,000. Regarding regulatory socioeconomic and environmental compliance, no notices of violation were received.

Collective Bargaining Agreements

GRI 2-30

Of ISA's employees under the CLT regime, 99.7% are covered by Collective Bargaining Agreements. The same working conditions apply to statutory directors, who are the only employees not covered by collective bargaining.

Defined Benefit Plan Obligations and Other Retirement Plans

GRI 201-3

ISA CTEEP PREV is the only retirement plan of ISA ENERGIA BRASIL open to enrollment for new employees. It is established as a defined contribution (DC) plan, where employees choose their contribution percentage, which can vary from 4% to 9% depending on their salary bracket: up to 4% for salaries up to BRL 6,304.49; up to 5% for salaries between BRL 6,304.50 and BRL 12,608.98; up to 6% for salaries between BRL 12,608.99 and BRL 25,217.96; and up to 9% for salaries above BRL 25,217.97, with ISA ENERGIA providing a matching contribution of the same amount.

The Retirement and Pension Supplementary Plan (PSAP), established as a defined benefit (DB) plan, has been closed to new enrollments since March 2024 and comprises three distinct subplans: settled proportional supplementary benefit (BSPS), DB, and voluntary contribution (VC). Contributions to the BSPS subplan were suspended following its settlement in mid-1998. In the DB subplan, employees contribute up to 3.5% of 70% of their salary, and ISA ENERGIA matches this amount. In the VC subplan, employees 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%, depending on the employee's choice.

Additionally, there is a PGBL (*Plano Gerador de Benefício Livre*) plan managed with Banco Santander, designed for executives (managers and directors) who were unable to enroll in the PSAP/CTEEP, which has also been discontinued. In this PGBL, executives who remain enrolled can choose the plan type, taxation method, and investment profile. Managers contribute 5% of their compensation or fees, which is fully matched by ISA ENERGIA. For directors, participant contributions are optional, and the company contributes 8% of the compensation or fees.

90%
BSPS

114%
DB

94%
VC

Percentage of asset coverage over obligations

Formalized | In progress of formalization

ISA ENERGIA BRASIL Contributions for Amortization

Description	Original Debt	Term (months)	Start of Payments	Estimated Annual Contribution	Status
VC Deficit 2020	BRL 11,193,461.95	201	April 2022	BRL 985,822.00	✓
VC Deficit 2021	BRL 14,837,968.77	212	April 2023	BRL 1,246,960.38	✓
VC Deficit 2023	BRL 871,331.83	209	April 2025	BRL 74,601.31	⏱
BSPS Deficit 2021	BRL 372,761,213.81	189	April 2023	BRL 33,670,476.62	✓
BSPS Deficit 2023	BRL 146,861,554.26	178	April 2025	BRL 13,954,108.86	⏱
Total	**BRL 546,525,330.62**			**BRL 9,931,969.17**	

Information as of December 31, 2025, is not yet available, as it is currently being prepared by the plan's administrative entity (Vivest) and the actuary (Mercer). It will become available only in March 2026, upon completion of the clearance process through the entity's governance, in compliance with the legal deadlines provided under current legislation.

The assets of the three subplans are managed directly by VIVEST. As of December 31, 2024, the BSPS and VC subplans did not have sufficient coverage assets relative to their obligations, while the DB subplan showed an asset surplus.

In accordance with current legislation, for subplans with a deficit (funding ratio below 100% and determination of shortfall amounts to be resolved), the Plan's actuary (Mercer) is responsible for establishing the deficit resolution plan through extraordinary contributions from both the company and Plan participants.

Currently, ISA ENERGIA is responsible for paying the extraordinary contributions to amortize the deficits under its responsibility, recorded in the 2020, 2021, and 2023 fiscal years, which are presented in the table below.

Energy Consumption

GRI 302-1 | GRI 302-4

We recorded an increase of approximately 1% in total energy consumption compared to the previous year, primarily reflecting the intensification of construction works and execution fronts for Reinforcements and Improvements projects throughout the year. Despite this slight increase, we advanced our commitment to clean solutions and the Net Zero pathway by energizing two more self-consumption solar plants, which began partial operations, supplying 1% of consumed energy from a 100% renewable source.

During the same period, we achieved significant results in fuel management. We reduced the total volume (liters) of fossil fuels consumed by 9%, a direct result of our decarbonization and fleet optimization initiatives. Among the measures implemented, the gradual replacement of diesel-powered vehicles with flex-fuel models stands out, reducing direct emissions and improving operational efficiency.

These results demonstrate the advancement of our energy management model, which seeks to reduce climate impacts, increase asset efficiency, and incorporate solutions that contribute to long-term decarbonization, in alignment with our ISA 2040 Strategy and Net Zero 2050 commitments.

Energy Consumed (GJ)

	2025	2024	2023
Electricity[1]	149,671.86	147,868.44	137,615.39
Renewable fuels			
Ethanol	15,121.36	15,595.09	16,023.11
Non-renewable fuels	23,338.61	27,505.31	20,202.73
Gasoline	1,072.09	750.95	1,151.28
Regular diesel	2,108.90	4,102.05	2,124.92
S-10 diesel	20,157.62	22,652.31	16,926.53
Total fuel consumption	**38,459.97**	**43,100.40**	**36,225.84**
Total energy consumed/year	**188,131.83**	**190,968.84**	**173,841.23**

[1]Distributor and auxiliary electrical services. / There is no purchase of energy in the form of steam, cooling, or heating, nor is there any sale of energy. For fuels, the conversion to GJ is performed using the conversion factors from the National Energy Balance (Balanço Energético Nacional).

Electricity Consumption by Subsidiary (GJ)

	2025			2024			2023		
Electric energy	**Distributor**	**Transformer – Auxiliary service**	**Total**	**Distributor**	**Transformer – Auxiliary service**	**Total**	**Distributor**	**Transformer – Auxiliary service**	**Total**
EVRECY	223.9	131.8	**355.7**	300.9	0.2	**301.1**	279.8	128.6	**408.4**
IE Aguapeí	96.6	1,589.3	**1,685.9**	129.9	2,243.3	**2,373.2**	116.7	0	**116.7**
IE Biguaçu	277.9	493.5	**771.4**	16.7	883.7	**900.4**	3.5	841.6	**845.1**
IE Itapura	25.4	2,515.1	**2,540.5**	28.2	2,965.3	**2,993.5**	24.0	2,657.6	**2,681.6**
IE Itaquerê	0	11.7	**11.7**	0	12.0	**12.0**	0	0,5	**0.5**
IE Itaúnas	1.3	2,657.4	**2,658.7**	4.1	2,541.7	**2,545.8**	76.0	1,195.1	**1,271.1**
IE Pinheiros	0	829.6	**829.6**	0	1,013.1	**1,013.1**	0	896.0	**896.0**
IE Serra do Japi	0	3,045.4	**3,045.4**	0	3,066.7	**3,066.7**	0	2,353.2	**2,353.2**
IE Sul	141.5	3,535.7	**3,677.2**	138.5	2,031.6	**2,170.1**	149.9	1,990.4	**2,140.3**
IE Tibagi	0	208.7	**208.7**	0.0	57.7	**57.7**	0	0	**0**
IEMG	953.2	2,283.2	**3,236.4**	1,478.9	559.7	**2,038.6**	1,074.8	0	**1,074.8**
IENNE	2,392.8	0	**2,392.8**	1,988.3	0	**1,988.3**	1,435.8	0	**1,435.8**
ISA ENERGIA BRASIL	10,460.0	112,747.4	**123,207.4**	10,878.3	112,586.4	**123,464.7**	10,713.1	109,082.0	**119,795.1**
Jaguar 8	0	1,412.9	**1,412.9**	0	1,466.6	**1,466.6**	0	1,324.4	**1,324.4**
Jaguar 9	0	3,637.9	**3,637.9**	0	3,476.6	**3,476.6**	0	3,272.4	**3,272.4**
Total energy consumption by source	**14,572.5**	**135,099.4**	**149,671.9**	**14,963.9**	**132,904.6**	**147,868.4**	**13,873.5**	**123,741.9**	**137,615.4**

Water Withdrawn

303-3 / Water withdrawal by subsidiary in water stress areas (in m^3)

	2025					2024					2023				
	Distributor	Well	Water truck	Rainwater	Total	Distributor	Well	Water truck	Rainwater	Total	Distributor	Well	Water truck	Rainwater	Total
In areas without water stress															
EVRECY	26.7	2.6	0	0	**29.3**	138.6	5,1	0	0	**143.7**	177.2	6.1	0	0	**183.3**
IE Aguapeí	0	360.0	0	0	**360.0**	0	940.0	0	0	**940.0**	0	116.6	0	0	**116.6**
IE Biguaçu	167.0	141.1	0	0	**308.1**	205.0	67.0	0	0	**272.0**	279.0	15.4	0	0	**294.4**
IE Itapura	1,236.0	36.5	0	0	**1,272.5**	951.0	333.5	0	0	**1,284.5**	630.0	410.4	0	0	**1,040.4**
IE Itaquerê	0	150.0	0	0	**150.0**	0	139.0	0	0	**139.0**	0	330.0	0	0	**330.0**
IE Itaúnas	112.0	54.8	0	0	**166.8**	72.3	234.0	0	0	**306.3**	50.0	0	0	0	**50.0**
IE Pinheiros	0	63.3	0	0	**63.3**	0	197.3	0	0	**197.3**	0	115.0	0	0	**115.0**
IE Serra do Japi	315.0	49.8	0	0	**364.8**	274.0	612.7	0	0	**886.7**	655.5	1,404.1	0	0	**2,059.6**
IE Sul	148.4	153.3	1.4	0	**303.1**	144.8	314.9	34.5	0	**494,1**	137.1	343.1	3.1	0	**483.3**
IE Tibagi	0	3.0	0	0	**3.0**	0	13.0	0	0	**13.0**	0	15.4	0	0	**15.4**
IEMG	135.7	287.3	0	0	**423.0**	293.5	93.6	0	0	**387.1**	174.0	115.6	0	0	**289.6**
IENNE	0	242.2	0	0	**242.2**	0	504.9	0	0	**504.9**	0	249.9	0	0	**249.9**
ISA ENERGIA BRASIL	23,104.0	30,832.6	196.6	10.0	**54,143.2**	22,789.1	22,880.1	110.0	42.0	**45,821.2**	18,993.0	32,887.7	90.0	75.0	**52,045.7**
Jaguar 8	217.5	0	0	0	**217.5**	251.6	0	0	0	**251.6**	117.8	0	0	0	**117.8**
Jaguar 9	0	377.1	0	0	**377.1**	0	235.8	0	0	**235.8**	0	450.4	0	0	**450.4**
Total	**25,462.3**	**32,753.5**	**198.0**	**10.0**	**58,423.8**	**25,119.8**	**26,570.8**	**144.5**	**42.0**	**51,877.2**	**21,213.6**	**36,459.5**	**93.1**	**75.0**	**57,841.2**
In areas with water stress															
IE Sul	0	135.50	0	0	135.5	0	305.1	0	0	305.1	0	340.6	0	0	340.6
ISA ENERGIA BRASIL	0	0	0	0	0	0	0	0	0	0	732.0	359.4	0	0	1,091.4
Subtotal	0	135.50	0	0	135.5	0	0	0	0	305.1	732.0	700.0	0	0	1,432.0

Quality of water withdrawn: 100% of the volume withdrawn by the company is freshwater and has a total dissolved solids (TDS) concentration of less than 1,000 mg/L. There is no seawater withdrawal, nor is there any water production in operational processes. Water stress: annually, we update the mapping of our locations based on the Aqueduct Water Risk Atlas platform from the World Resources Institute (WRI), considering withdrawal points with an overall water risk score of “High (3-4)” and “Very High (4-5)” as areas under water stress. In 2025, only one substation (SE) out of the 129 belonging to 100% controlled subsidiaries is located in an area with a high overall risk of water stress. No location is in an extremely high-risk area.

Waste Disposal

GRI 306-4 | GRI 306-5

In 2025, we directed 3,906.8 tons of waste, reflecting the robustness of our environmental management processes and our commitment to responsible practices throughout the entire life cycle of our assets. Of this total, 3,493.0 tons — equivalent to 89% — were directed to recycling or recovery, avoiding landfill disposal and directly contributing to the circular economy.

Of the total volume generated, 3,786.9 tons correspond to commercializable waste, coming mainly from equipment, cables, scrap metal, and electrical and electronic components. The revenue obtained from the sale of these materials returns entirely to the company.

Only 11% of the waste was directed to elimination or final disposal, strictly complying with legal criteria and prioritizing, whenever possible, alternatives with lower environmental impact[1].

Administrative units separate waste into organic and recyclable materials and direct them to their respective local municipalities for disposal. In locations where it is not possible to determine the disposal method adopted by the local public utility, landfill disposal is assumed as a premise (a conservative approach).

[1]In 2024, there was disposal of waste contaminated with polychlorinated biphenyls (PCBs/Ascarel), arising from leaks in substations (SEs) and other waste temporarily stored at the company. Consequently, in 2025, volumes returned to levels compatible with the operational profile of ISA ENERGIA BRASIL.

GRI 306-4 / GRI 306-5 / Waste disposal by disposal method (t)

	2025			2024			2023		
	Hazardous	Non-hazardous	Total	Hazardous	Non-hazardous	Total	Hazardous	Non-hazardous	Total
Recycling	36.4	3,456.5	**3,493.0**	242.8	3,645.2	**3,888.0**	18.0	2,204.7	**2,222.7**
Refining	18.5	0	**18.5**	171.2	0	**171.2**	65.4	0	**65.4**
Co-processing	52.8	0	**52.8**	33.6	0	**33.6**	19.0	0.2	**19.2**
Landfill	0	341.7	**341.7**	48.3	175.6	**223.9**	0.3	103.5	**103.8**
Incineration	0	0	**0**	166.7	0	**166.7**	8.6	0	**8.6**
Other	0.9	0	**0.9**	68.2	0	**68.2**	1.4	0	**1.4**
Total	**108.6**	**3,798.2**	**3,906.8**	**730.8**	**3,820.8**	**4,551.6**	**112.7**	**2,308.4**	**2,421.1**

Diversion from disposal: recycling, refining, and co-processing. / Final disposal: landfill, incineration, and others. / No type of treatment or final disposal is carried out within the organization.

RECOVERABLE WASTE

GRI 306-4 / GRI 306-5 / Waste type and disposal method (t)

	2025			2024			2023		
	Hazardous	Non-hazardous	Total	Hazardous	Non-hazardous	Total	Hazardous	Non-hazardous	Total
Recycling	36.4	3,427.5	**3,463.9**	65.1	3,645.2	**3,710.3**	13.3	2,202.2	**2,215.5**
Refining	18.5	0	**18.5**	171.2	0	**171.2**	65.4	0	**65.4**
Landfill	0	304.5	**305.5**	0	128.0	**128.0**	0	72.3	**72.3**
Total	**54.8**	**3,732.1**	**3,786.9**	**236.3**	**3,773.2**	**4,009.5**	**78.7**	**2,274.5**	**2,353.2**

The volumes presented in this table are included in the totals reported in the total disposal table (above).

Hiring and Turnover

GRI 401-1 / New employee hires and employee terminations

	2025		2024		2023	
Amount	**Hires**	**Terminations**	**Hires**	**Terminations**	**Hires**	**Terminations**
By region						
Male	127	151	128	112	209	113
Female	66	52	66	51	104	43
Total	**193**	**203**	**194**	**163**	**313**	**156**
By region						
Under 30 years old	64	30	51	32	106	20
Between 30 and 50 years old	125	131	137	101	184	92
Over 50 years old	4	42	6	30	23	44
By region						
Norte	2	0	1	0	0	0
Nordeste	3	1	0	1	0	0
Centro-Oeste	0	2	0	1	6	1
Sudeste	184	196	188	157	295	152
Sul	4	4	5	4	12	3

It considers the average annual headcount of employees under the CLT regime, including new hires, as well as voluntary and involuntary terminations.

GRI 401-1 / New employee hires and employee turnover rates

	2025		2024		2023	
Rates	**Hires**	**Turnover**	**Hires**	**Turnover**	**Hires**	**Turnover**
By region						
Male	9.53%	10.43%	9.53%	8.94%	16.23%	12.50%
Female	22.37%	20.00%	23.24%	20.60%	41.77%	29.52%
Total	**11.85%**	**12.15%**	**11.92%**	**10.97%**	**20.35%**	**15.25%**
By region						
Under 30 years old	29.77%	21.86%	20.48%	16.67%	42,06%	25.00%
Between 30 and 50 years old	10.50%	10.76%	11.77%	10.22%	17,08%	12.81%
Over 50 years old	1.79%	10.31%	2.80%	8.41%	11,06%	16.11%
By region						
Norte	33.33%	16.67%	20.00%	10.00%	0%	0%
Nordeste	23.08%	15.38%	0%	4.55%	0%	0%
Centro-Oeste	0%	1.82%	0%	0.86%	11.32%	6.60%
Sudeste	12.25%	12.65%	12.52%	11.48%	20.73%	15.71%
Sul	7.55%	7.55%	9.62%	8.65%	26.67%	16.67%

Hiring rate = number of hires divided by the average annual headcount. / Turnover rate = average between hires and turnovers divided by the average annual headcount.

Parental Leave Return and Retention Rates

GRI 401-3 / Parental leave

	2025		2024		2023	
	Male	Female	Male	Female	Male	Female
Number of employees entitled to leave and who took leave	37	3	46	7	43	6
Number of employees who returned from leave during the period	37	3	45	3	39	4
Number of employees still on leave at the end of the period	0	0	1	4	4	2
Number of employees who remained employed for at least 12 months after returning from leave	0	0	44	7	41	5
Number of employees who have not yet completed 12 months after returning from leave	36	3	0	0	0	0
Return to work rate (%)	100	100	97.83	42.86	90.70	66.67
Retention rate (%)	ND	ND	95.65	100	95.35	83.33

Return rate: the potential return rate of employees who took leave in 2025 is 100%, as the return-to-work period may occur after December 31. / Retention rate: not available for 2025, since employees who took leave in 2025 have not yet completed 12 months since returning to the company. The rates for the reporting year and the previous year are monitored by the company and will be updated in future reports. Considers employees under the CLT regime and statutory directors.

Employee Diversity[1]

GRI 405-1 / Employee diversity by gender (%)

	2025		2024		2023	
Employee Category	Male	Female	Male	Female	Male	Female
Directors	66.67	33.33	66.67	33.33	55.56	44.44
Managers	83.78	16.22	77.78	22.22	80.65	19.35
Coordinators	72.83	27.17	75.82	24.18	76.54	23.46
Specialists	56.92	43.08	58.82	41.18	54.55	45.45
Administrative	40.41	59.59	43.67	56.33	43.94	56.06
Operational	93.81	6.19	93.99	6.01	94.27	5.73
Total	**81.18**	**18.82**	**82.15**	**17.85**	**82.75**	**17.25**

GRI 405-1 / Employee diversity by age group (%)

	2025			2024			2023		
Employee Category	<30 years old	30 to 50 years old	>50 years old	<30 years old	30 to 50 years old	>50 years old	<30 years old	30 to 50 years old	>50 years old
Directors	0	55.56	44.44	0	66.67	33.33	0	66.67	33.33
Managers	0	86.49	13.51	0	86.11	13.89	0	83.87	16.13
Coordinators	0	84.78	15.22	2.20	84.62	13.19	2.47	82.72	14.81
Specialists	1.54	86.15	12.31	0	86.27	13.73	4.55	84.09	11.36
Administrative	29.45	65.07	5.48	28.67	65.33	6.00	29.76	64.01	6.23
Operacional	10.88	73.83	15.30	11.84	72.85	15.32	15.28	70.66	14.06
Operational	**12.92**	**73.55**	**13.53**	**13.69**	**72.80**	**13.51**	**16.56**	**70.67**	**12.76**

1. It includes employees under the CLT regime and statutory directors.

Employee Diversity[1]

GRI 405-1 / Ethno-racial diversity among employees (%)

Ethno-racial Group	2025	2024	2023
White	68.02	68.95	70.61
Black	29.46	28.24	26.77
Indigenous	0.18	0.18	0.25
Asian	1.54	1.71	1.49
Not disclosed	0.80	0.92	0.87

GRI 405-1 / Employee diversity by generation (%)

Generation	2025	2024	2023
Generation Z (1995 – present)	16.05	13.69	112.95
Millennials (1981 – 1994)	54.98	53.97	52.93
Generation X (1966 – 1980)	27.06	29.77	31.20
Baby Boomers (1951 – 1965)	1.91	2.57	2.93
Silent Generation (< 1950)	0	0	0

1. It includes employees under the CLT regime and statutory directors.

Gender Pay Ratio by Employee Category

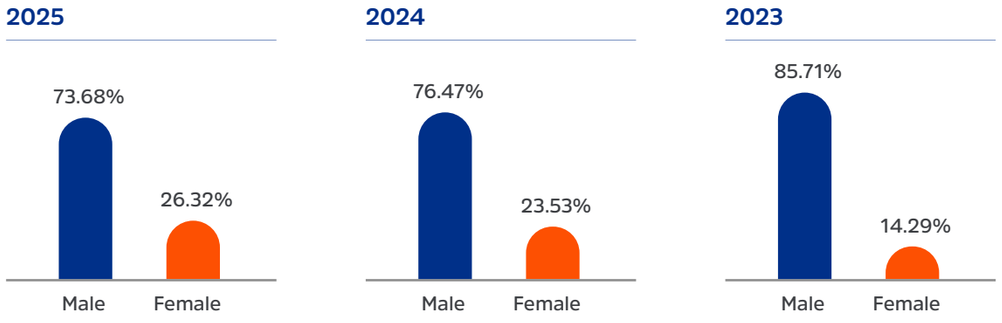
GRI 405-2 / Ratio of basic salary and remuneration of women to men

	2025		2024		2023	
Employee Category	Base Salary	Total Remuneration	Base Salary	Total Remuneration	Base Salary	Total Remuneration
Directors	0.99	0.68	0.84	0.60	1.21	1.17
Managers	1.00	1.09	0.89	0.91	0.91	0.91
Coordinators	0.98	0.89	0.97	0.87	0.99	0.88
Specialists	0.95	0.89	0.91	0.90	0.95	0.94
Administrative	0.91	0.91	0.90	0.92	0.98	0.97
Operational	1.27	1.11	1.36	1.12	1.40	1.16

It considers CLT employees and statutory directors across all companies. The calculation determines the average remuneration of women in the category divided by the average remuneration of men in the same category.
Base salary: refers to basic salary + fixed allowances. / Total remuneration: refers to base salary (basic salary + fixed allowances) + variable remuneration (long-term incentives + short-term incentives) + others (13th-month salary + vacation pay + night shift premium + on-call allowance + vacancy bonus + hazard pay + shift premium + overtime).

Gender Diversity in Governance[1]

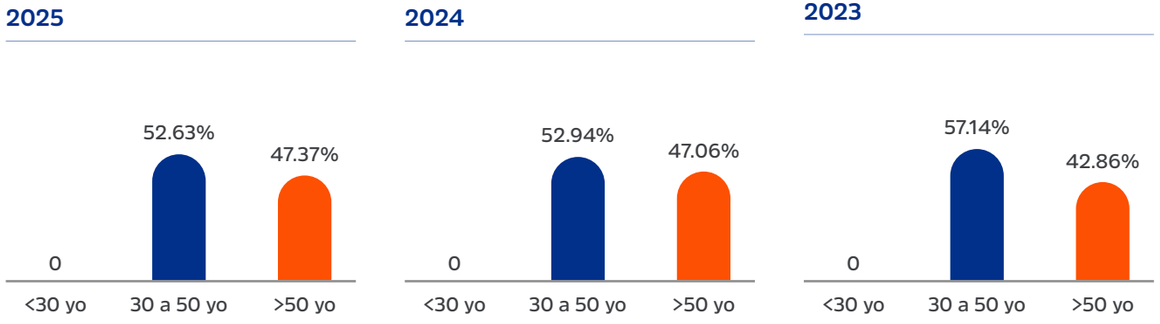
GRI 405-1



1. It considers members of the Board of Directors and the Fiscal Council.

Age Diversity in Governance[1]

GRI 405-1



1. It considers members of the Board of Directors and the Fiscal Council.

Work-Related Injuries

GRI 403-9 / Work-related injuries for employees

	2025			2024			2023		
	Construction	Operation	Total	Construction	Operation	Total	Construction	Operation	Total
Number of work-related fatalities	0	0	**0**	0	0	**0**	0	0	**0**
Rate of work-related fatalities	0	0	**0**	0	0	**0**	0	0	**0**
Number of high-consequence work-related injuries (excluding fatalities)	0	0	**0**	0	0	**0**	0	0	**0**
Rate of high-consequence work-related injuries (excluding fatalities)	0	0	**0**	0	0	**0**	0	0	**0**
Number of recordable work-related injuries	0	3	**3**	0	2	**2**	0	0	**0**
Rate of recordable work-related injuries	0	1.13	**0.96**	0	0.69	**0.65**	0	0	**0**
Accident severity rate	0	0	**0**	0	7.62	**7.14**	0	0	**0**
Number of hours worked	472,762	2,644,209	**3,116,971**	195,736	2,886,240	**3,081,976**	206,692	2,743,570	**2,950,262**

Employees: CLT workers covered by collective bargaining agreements, full-time, and statutory directors listed on our payroll. / **High-consequence work-related injury (excluding fatality):** refers to injuries classified as permanent physical disability (an injury resulting in permanent partial or total physical disability, mutilation). / Rates calculated based on 1 million hours worked.

GRI 403-9 / Work-related injuries for third-party workers

	2025			2024			2023		
	Construction	Operation	Total	Construction	Operation	Total	Construction	Operation	Total
Number of work-related fatalities	1	1	**2**	0	0	**0**	0	0	**0**
Rate of work-related fatalities	0.05	0.75	**0.09**	0	0	**0**	0	0	**0**
Number of high-consequence work-related injuries (excluding fatalities)	2	1	**3**	0	0	**0**	0	0	**0**
Rate of high-consequence work-related injuries (excluding fatalities)	0.10	0.75	**0.14**	0	0	**0**	0	0	**0**
Number of recordable work-related injuries	37	3	**40**	14	3	**17**	6	0	**6**
Rate of recordable work-related injuries	1.79	2.24	**1.82**	1.57	1.58	**1.57**	1.43	0	**1.01**
Accident severity rate	704.83	8.97	**662.49**	14.54	2.63	**12.46**	15.97	0	**11.29**
Number of hours worked	20,643,342	1,337,259	**21,980,601**	8,938,579	1,899,982	**10,838,561**	4,195,107	1,741,618	**5,936,725**

Third-party workers: it considers contractors who do not have a CLT contract, third parties, and legal entities operating on ISA ENERGIA BRASIL's assets. / **High-consequence work-related injury (excluding fatality):** refers to injuries classified as permanent physical disability (an injury resulting in permanent partial or total physical disability, mutilation). / Rates calculated based on 1 million hours worked. / In 2025, there was an increase of nearly 100% in the number of hours worked by third parties compared to the previous year and well above that recorded in 2023. This is due to the start of new ISA projects in 2024 and 2025.

EXPLORE OUR PROJECTS

Occupational Diseases

GRI 403-10

Between 2023 and 2025, we did not record any cases of occupational diseases or fatalities resulting from work-related ill health among our employees or contractors. We consider occupational diseases to be those resulting in a leave of absence based on the International Classification of Diseases (ICD) and recognized (approved) by the National Social Security Institute (INSS) as an Epidemiological Technical Social Security Nexus (NTEP). The NTEP is determined by cross-referencing ICD-10 codes with the National Classification of Economic Activities (CNAE). These results reflect the effectiveness of our prevention practices, health surveillance, and occupational risk management.

Rights of Indigenous Peoples

GRI 411-11

There were no incidents of violations involving the rights of indigenous peoples in the operation and implementation of new projects by ISA ENERGIA BRASIL over the last 3 years.

EXPLORE OUR PROJECTS

Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data

GRI 418-1

In the last 3 years, there have been no substantiated incidents of data privacy breaches, leaks, theft, or loss of data in accordance with the legal provisions of Law No. 13,709/2018, the General Data Protection Law (LGPD). The company's Privacy Program is aligned with the LGPD, following market best practices and based on 11 governance pillars, including training in cybersecurity and personal data protection (page 41).

Since 2021, the program has been assessed with high governance maturity. The company periodically reviews its Personal Data Processing Activities Inventory and formalizes impact assessments, detailing processes that may pose a high risk to LGPD principles and data subjects' rights.

Circuit Length

GRI G4 EU4 / Length of above and underground transmission and distribution lines by regulatory regime

Electrical voltage (kV)	2025	2024	2023
500 kV	1,170.7	885.1	885.1
440 kV	6,514.2	6,514.2	6,514.2
345 kV	933.4	894.3	894.3
230 kV	1,867.3	1,997.2	1,920.1
Underground (230 kV/345 kV)	138.8	131.5	131.5
138 kV	9,529.9	9,514.8	9,514.8
88 kV	1,351.2	1,351.2	1,351.2
69 kV	1.4	1.40	1.4
Total	**21,507.0**	**21,289.7**	**21,212.6**

Consumers

GRI G4 EU3 / Number of residential, industrial, institutional, and commercial consumer accounts

Number of business partners	2025	2024	2023
Free market consumers	35	16	14
Energy distributors	18	12	11
Generators and self-producers	63	59	59
Transmission companies	46	29	27

Percentage of Losses in Relation to Total Energy Transmitted

GRI G4 EU4 / Transmission losses by subsidiary (GWh)

	2025	2024	2023
EVRECY	29.7	20.1	20.0
IE Aguapeí	8.1	8.0	8.0
IE Biguaçu	3.5	2.7	3.0
IE Itapura	83.4	87.4	82.8
IE Itaquerê	0	0	0
IE Itaúnas	12.2	15.9	16.5
IE Pinheiros	4.9	5.1	5.1
IE Serra do Japi	39.2	27.5	27.0
IE Sul	51.1	40.3	37.3
IE Tibagi	2.5	4.0	8.4
IEMG	32.4	63.1	63.7
IENNE	135.4	118.5	119.7
Jaguar 8	18.7	17.0	14.6
Jaguar 6	20.8	20.8	22.8
Jaguar 9	75.8	82.0	83.3
ISA ENERGIA BRASIL	2,990.9	2,860.4	2,889.0
Total losses (GWh)	**3,508.6**	3,372.7	3,401.2
Total energy transmitted (GWh)	**204,293.43**	203,698.8	152,188.3
Percentage of losses	**1.7%**	1.7%	2.2%

It covers transmission lines (TLs) and transformers in operation for which ISA and its subsidiaries hold 100% operational responsibility as of December 31 of each year. Losses are calculated based on the energy measured at the terminals. Variations may occur due to, for example, asset maintenance, commissioning or decommissioning of equipment and TLs, and power system demand. Furthermore, the method for calculating transmission losses uses active power measurement records for each asset; therefore, variations may also arise from measurement errors inherent to the calculation method.

Losses are inherent to the power transmission process due to the physical effect of transforming electrical energy into thermal energy (Joule effect). Consequently, the amount of losses is directly proportional to the amount of electrical energy transmitted, according to power system demand and asset availability.

Number of Injuries and Fatalities to the Public Involving Company Assets, Including Legal Judgments, Settlements and Pending Legal Cases of Diseases

GRI G4 EU25

In 2025, as in previous years, we recorded no accidents involving the public in areas near our assets. For all activities that may interact with communities or local infrastructure, we follow a rigorous prevention protocol that includes coordination with municipal authorities, highway concessionaires, and other responsible agencies. This coordination ensures integrated actions for signage, isolation, and access control, guaranteeing that our operations are carried out safely and with minimal impact on the public and the surrounding environment.

ANEEL Information

Operational Indicators

Figures without breakdown by subsidiary

	2025	2024	2023
Number of municipalities	87	107	105
Number of substations	129	129	129
Installed transformation capacity (MVA)	71,558	67,803	65,488

The reduction in the number of municipalities is due to a methodological change based exclusively on formal real estate records in the company's name. Unlike previous years, when geospatial operation and maintenance analyses were used, the 2025 report considers only areas with registered property deeds.

Investments

Investments made (BRL million)

	2025	2024	2023
Reinforcements and improvements	1,689.83	1,371.35	1,220.28
Greenfield	3,402.99	2,263.17	722.66
Brownfield	0	0	0
Total	**5,092.82**	**3,634.52**	**1,942.94**

Employee Remuneration

Amounts paid as remuneration and benefits (BRL million)

	2025	2024	2023
Gross payroll	175,689.74	165,166.59	145,791.60
Mandatory social charges	117,839.92	109,064.46	99,805.81
Education	388.21	432.35	385.24
Food allowance	41,249.28	39,188.99	34,187.50
Transportation	746.54	672.48	402.06
Healthcare	36,749.89	33,029.10	30,278.63
Daycare or daycare assistance	464.61	460.15	427.50
Other	1,522.33	1,224.04	998.47

For the categories Foundation, Occupational Health and Safety, Culture, and Training and professional development, there were no amounts from 2023 to 2025. / It does not consider apprentices, interns, and board members.

Employee Education Level

Distribution of employees by education level (%)

	2025	2024	2023
Elementary Education	1.17%	1.22%	1.25%
High School Education	42.07%	42.11%	42.53%
Technical Education	0%	0%	0%
Higher Education	37.45%	38.51%	44.02%
Postgraduate Education	19.13%	18.15%	12.20%

It does not include apprentices, interns, and board members. / There are no employees with only technical education. These employees are included under the High School or Higher Education categories.

Environmental Education

In line with our commitment to sustainability and environmentally responsible management, we have consistently advanced the elimination of waste contaminated by polychlorinated biphenyls (PCBs), in compliance with the national schedule that mandates phase-out by 2025 and total elimination by 2028. In 2024, we disposed of 177,438 kg of PCB-containing waste, and in 2025, we expanded this effort to 602,604.6 kg, strengthening our processes for identification, safe handling, and proper disposal. These advancements reinforce our responsibility in managing highly toxic substances and our commitment to protecting people and the environment, as well as reducing environmental liabilities.

During the year, four significant oil spill events occurred at ISA ENERGIA BRASIL facilities, totaling 150,150 liters. In 2024, there were four events, totaling 60,000 liters. There were no spills in 2023.
In 2025, we recorded four significant environmental events involving insulating oil spills at our substations (SEs), totaling approximately 150,000 liters. At the Limeira I substation (SE Limeira I), the incident resulted in around 1,150 liters; at SE Taubaté, approximately 72,000 liters; at SE Água Vermelha, a potential 74,000 liters partially reached the drainage system and entered the Grande River (Rio Grande); and at SE Embu Guaçu, about 3,000 liters were fully contained within the containment structure itself.

In all cases, we immediately activated our response frameworks, mobilizing specialized teams for containment, removal of contaminated materials, and the environmentally proper disposal of waste. These events reinforce the importance of continuously strengthening our protection, prevention, and environmental risk management systems — essential pillars of our commitment to operational integrity, ecosystem protection, and transparency with our stakeholders.

Environmental education program indicators

	2025	2024
Number of employees trained in environmental education programs	101	223
Percentage of employees trained in environmental education programs / total employees (%)	6.21	13.93
Number of environmental training hours for employees / total employee training hours	0.00	24.00
Number of elementary and high schools served	3	0
Number of elementary and high school students served	149	0
Number of elementary and high school teachers trained	0	0
Number of technical and higher education institutions served	0	0
Number of technical and higher education students served	0	0
Other environmental indicators		
Supressão vegetal – número de indivíduos arbóreos	0	103

Our environmental management combines prevention, responsible response, and continuous improvement, reinforcing our commitment to protecting people, ecosystems, and operational integrity.

GRI Content Index

Statement of use	ISA ENERGIA BRASIL has reported in accordance with the GRI Standards for the period from January 1, 2025, to December 31, 2025.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Disclosures	GRI G4 Electric Utilities Sector Disclosures 2013

GRI STANDARDS	DISCLOSURE		PAGE/RESPONSE	OMISSION	SDG	AUDITED
	GENERAL DISCLOSURES					
GRI 2: General Disclosures 2021	2-1	Organizational details	6, 11, 12			
	2-2	Entities included in the organization's sustainability reporting	6			
	2-3	Reporting period, frequency and contact point	6			
	2-4	Restatements of information	No restatements of previously presented data.			
	2-5	External assurance	6			
	2-6	Activities, value chain and other business relationships	12, 13, 14, 99. There were no significant changes in the structure, value chain, or business relationships during the reporting period.			
	2-7	Employees	110		8, 10	
	2-8	Workers who are not employees	52, 111		8, 10	
	2-9	Governance structure and composition	30, 31			
	2-10	Nomination and selection of the highest governance body	31		5, 16	
	2-11	Chair of the highest governance body	31		16	
	2-12	Role of the highest governance body in overseeing the management of impacts	31		16	
	2-13	Delegation of responsibility for managing impacts	31			
	2-14	Role of the highest governance body in sustainability reporting	6			

GRI STANDARDS	DISCLOSURE		PAGE/RESPONSE	OMISSION	SDG	AUDITED
	GENERAL DISCLOSURES					
GRI 2: General Disclosures 2021	2-15	Conflicts of interest	31, 38			
	2-16	Communication of critical concerns	33, 39	Partial disclosure. The total number and nature of critical concerns communicated to the highest governance body are not disclosed externally.		
	2-17	Collective knowledge of the highest governance body	33			
	2-18	Evaluation of the performance of the highest governance body	34			
	2-19	Remuneration policies	34			
	2-20	Process to determine remuneration	34			
	2-21	Annual total compensation ratio	57			
	2-22	Statement on sustainable development strategy	4			
	2-23	Policy commitments	15, 18, 29, 36, 38			
	2-24	Embedding policy commitments	15, 36, 38, 39			
	2-25	Processes to remediate negative impacts	38, 50, 61, 105			
	2-26	Mechanisms for seeking advice and raising concerns	37		16	
	2-27	Compliance with laws and regulations	42, 111		16	
	2-28	Membership associations	45		16	
	2-29	Approach to stakeholder engagement	39, 44, 85			
	2-30	Collective bargaining agreements	111		8	
GRI G4: Electric Utilities Sector 2013	EU3	Number of residential, industrial, institutional and commercial customer accounts	120			
	EU4	Length of above and underground transmission and distribution lines by regulatory regime	120, 121		7	

GRI STANDARDS	DISCLOSURE		PAGE/RESPONSE	OMISSION	SDG	AUDITED
	MATERIAL TOPICS					
GRI 3: Material Topics 2021	3-1	Process to determine material topics	7	–	–	
	3-2	List of material topics	7, 8	–	–	
	MATERIAL TOPIC: GOOD GOVERNANCE AND INTEGRITY					
GRI 3: Material Topics 2021	3-3	Management of material topics	29	–	–	
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	35, 36, 38	–	16	YES
	205-2	Communication and training about anti-corruption policies and procedures	36	–	16	YES
	205-3	Confirmed incidents of corruption and actions taken	37	–	16	
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	37	–	16	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	58	–	5, 8	
	MATERIAL TOPIC: TRANSFORMATIONAL LEADERSHIP AND CAPACITY FOR INFLUENCE					
GRI 3: Material Topics 2021	3-3	Management of material topics	12	–	–	
	MATERIAL TOPIC: SOUNDNESS AND GROWTH					
GRI 3: Material Topics 2021	3-3	Management of material topics	19	–	–	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	19,20	–	8, 9	
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	61	–	5, 9, 11	
GRI G4: Electric Utilities Sector 2013	G4-DMA	Management approach to ensure energy availability and reliability in the short and long term (former EU6)	68	–	7, 9, 11	

GRI STANDARDS	DISCLOSURE		PAGE/RESPONSE	OMISSION	SDG	AUDITED
	MATERIAL TOPICS					
	MATERIAL TOPIC: ANTICIPATION AND INNOVATION					
GRI 3: Material Topics 2021	3-3	Management of material topics	69	–	–	
GRI G4: Electric Utilities Sector 2013	G4-DMA	Demand-side management programs, including residential, commercial, institutional and industrial programs (former EU7)	45,61	–	–	
	G4-DMA	Research and development activity and expenditure aimed providing reliable electricity and promoting sustainable development (former EU8)	69	–	–	
	MATERIAL TOPIC: EXCELLENCE IN THE EXECUTION OF ITS ACTIVITIES					
GRI 3: Material Topics 2021	3-3	Management of material topics	61, 68	–	–	
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	41	–	16	
GRI G4: Electric Utilities Sector 2013	EU12	Transmission and distribution losses as a percentage of total energy	68	–	7, 8, 12, 13	
	G4-DMA	Contingency planning measures, disaster/emergency management plans and training programs, and recovery/restoration plans (former EU21)	35, 61, 62, 76	–	–	YES
	EU25	Number of injuries and fatalities to the public involving company assets, including legal judgments, settlements and pending legal cases of diseases	121	–	–	
	MATERIAL TOPIC: PROACTIVE CONTRIBUTION TO GLOBAL ENVIRONMENTAL CHALLENGES					
GRI 3: Material Topics 2021	3-3	Management of material topics	63, 88, 94, 96	–	–	
GRI 101: Biodiversity 2024	101-1	Policies to halt and reverse biodiversity loss	78, 81, 82	–	15	
	101-4	Identification of biodiversity impacts	78, 81, 82	–	15	
	101-5	Locations with biodiversity impacts	78	–	15	
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	63	–	–	

GRI STANDARDS	DISCLOSURE		PAGE/RESPONSE	OMISSION	SDG	AUDITED
	MATERIAL TOPICS					
	MATERIAL TOPIC: PROACTIVE CONTRIBUTION TO GLOBAL ENVIRONMENTAL CHALLENGES					
GRI 302: Energy 2016	302-1	Energy consumption within the organization	112	–	7, 8, 12, 13	
	302-4	Reduction of energy consumption	112	–	7, 8, 12, 13	
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	77	–	6, 12	
	303-2	Management of water discharge-related impacts	77	–	6	
	303-3	Water withdrawal	114	–	6	YES
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	95	–	3, 12, 13, 14, 15	YES
	305-2	Energy indirect (Scope 2) GHG emissions from purchased energy	95	–	3, 12, 13, 14, 15	YES
	305-3	Other indirect (Scope 3) GHG emissions	95	–	3, 12, 13, 14, 15	YES
	305-4	GHG emissions intensity	95	–	3, 12, 13, 14, 15	
	305-5	Reduction of GHG emissions	95	–	3, 12, 13, 14, 15	
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	77	–	3, 6, 11, 12	YES
	306-2	Management of significant waste-related impacts	77	–	3, 6, 11, 12	
	306-4	Waste diverted from disposal	115	–	3, 11, 12	
	306-5	Waste directed to disposal	115	–	3, 11, 12	
	MATERIAL TOPIC: COMMITMENT TO SOCIOECONOMIC DEVELOPMENT					
GRI 3: Material Topics 2021	3-3	Management of material topics	98, 101, 103	–	–	
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations of rights of indigenous peoples	106	–	2	YES

GRI STANDARDS	DISCLOSURE		PAGE/RESPONSE	OMISSION	SDG	AUDITED
	MATERIAL TOPICS					
	MATERIAL TOPIC: COMMITMENT TO SOCIOECONOMIC DEVELOPMENT					
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	106, 108	–	–	YES
	413-2	Operations with significant actual and potential negative impacts on local communities	105, 107	–	1, 2	
GRI G4: Electric Utilities Sector 2013	EU22	Number of people physically or economically displaced and compensation, broken down by type of project	105	–	–	
	MATERIAL TOPIC: STRATEGIC ALLIANCES FOR TRANSFORMATION					
GRI 3: Material Topics 2021	3-3	Management of material topics	45	–	–	
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	99	–	8	
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	100	–	–	YES
	308-2	Negative environmental impacts in the supply chain and actions taken	100	–	–	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	100	–	8	
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	38, 100	–	8, 16	
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	38, 100	–	8	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	38, 100	–	5, 8, 16	YES
	414-2	Negative social impacts in the supply chain and actions taken	38, 100	–	5, 8, 16	

GRI STANDARDS	DISCLOSURE		PAGE/RESPONSE	OMISSION	SDG	AUDITED
	MATERIAL TOPICS					
	MATERIAL TOPIC: ATTRACTING, DEVELOPING, AND CARING FOR TOP TALENT					
GRI 3: Material Topics 2021	3-3	Management of material topics	49, 53, 57, 58	–	–	
GRI 201: Economic Performance 2016	201-3	Defined benefit plan obligations and other retirement plans	111	–	–	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	116	–	5, 8, 10	YES
	401-3	Parental leave	116	–	5, 8	
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	57, 85	–	8	
	403-2	Hazard identification, risk assessment, and incident investigation	50	–	8	
	403-3	Occupational health services	57	–	8	
	403-4	Worker participation, consultation, and communication on occupational health and safety	55	–	8, 16	
	403-5	Worker training on occupational health and safety	50	–	8	
	403-6	Promotion of worker health	57	–	3	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	57	–	8	
	403-8	Workers covered by an occupational health and safety management system	57	–	8	
	403-9	Work-related injuries	51, 119	–	3, 8, 16	YES
	403-10	Work-related ill health	120	–	3, 8, 16	YES
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	55	–	4, 5, 8, 10	YES
	404-2	Programs for upgrading employee skills and transition assistance programs	54, 55	–	8	
	404-3	Percentage of employees receiving regular performance and career development reviews	56	–	5, 8, 10	

GRI STANDARDS	DISCLOSURE		PAGE/RESPONSE	OMISSION	SDG	AUDITED
	MATERIAL TOPICS					
	MATERIAL TOPIC: ATTRACTING, DEVELOPING, AND CARING FOR TOP TALENT					
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	59, 118	–	5, 8	
	405-2	Ratio of basic salary and remuneration of women to men	118	–	5, 8, 10	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	58	–	5, 8	
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	38, 100	–	8, 16	
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	38, 100	–	8	
GRI G4: Electric Utilities Sector 2013	G4-DMA	Programs and processes to ensure the availability of a skilled workforce (former EU14)	53	–	8	
	G4-DMA	Policies and requirements regarding occupational health and safety of employees and contracted/subcontracted workers (former EU16)	57	–	–	
	EU18	Percentage of contractor and subcontractor employees that have undergone relevant health and safety training	52	–	8	

Limited Assurance Report

WHEN TRUST MATTERS

Independent assurance statement

ISA ENERGIA BRASIL has commissioned DNV Business Assurance Assessments and Certifications Brasil Ltda. ("DNV" or "we") to carry out independent verification of the Sustainability Report, year 2025 ("Report") and to carry out independent verification for selected performance indicators for the period from January 1, 2025 to December 31, 2025.

Our opinion: Based on the work carried out, nothing has come to our attention to suggest that the Report does not adequately describe ISA ENERGIA BRASIL's adherence to the principles described below. In terms of the reliability of the performance data, nothing caught our attention to suggest that these data had not been properly grouped from the information reported at the operational level, nor that the assumptions used were inadequate. In our opinion, the report provides enough information for readers to understand the company's management in relation to its most relevant topics and impacts.

Without affecting our assurance opinion, we also make the following observations:

Stakeholder inclusion

Stakeholder participation in the development and achievement of a responsible and strategic response to sustainability.

Throughout the assurance process, DNV identified that ISA ENERGIA BRASIL systematically involves key stakeholders in its business, such as senior leadership, industry associations, customers, distributors, employees, communities, competitors, regulators and sector bodies, civil society entities/NGOs, among others. There is evidence that stakeholder feedback helped define the content of the report and influenced decision-making within the company.

Nothing has come to our attention to suggest that the report does not meet the requirements related to the principle of stakeholder inclusion.

Materiality

The process for determining the issues that are most relevant to an organization and its stakeholders.

ISA ENERGIA BRASIL has demonstrated a structured and effective process to identify its most material issues. The materiality process, conducted in 2024, considered a wide range of inputs, including the company's sustainability and risk context, industry trends, and stakeholder perspectives. Through its risk management framework, the company continuously monitors emerging and priority issues. The Report presents the company's activities and performance in relation to its most material topics.

Nothing has come to our attention to suggest that the Report does not meet the requirements related to materiality.

Sustainability Context

The presentation of the organization's performance in the broader context of sustainability.

ISA ENERGIA BRASIL's 2025 Sustainability Report is based on global sustainability frameworks, such as the Global Reporting Initiative (GRI).

Nothing has come to our attention to suggest that the Report does not meet the requirements related to the Sustainability Context principle.

Completeness

How much of all the information that has been identified as material to the organization and its stakeholders is reported?

The Report provides a comprehensive overview of ISA ENERGIA BRASIL's ESG performance in the year of the Report. Based on the work carried out, we do not believe that ISA ENERGIA BRASIL has failed to report any of its material issues. It was found that the company uses systems and software to control most of the information, which brings greater reliability and quality to the data. However, for some information, not all data is managed in a system, some of which are manually controlled and consolidated in a system. It is recommended that, if possible, the information be managed in a system, aiming at better management and effectiveness of the information.

Nothing has come to our attention to suggest that the Report does not meet the requirements related to the Principle of Completeness.

Reliability

The accuracy and comparability of the information presented in the Report, as well as the quality of the underlying data management systems.

ISA ENERGIA BRASIL has established a variety of processes to collect and consolidate the various data it reports. We are confident in the processes in place to ensure accuracy in the information presented in the Report and in the data management systems. The release of data is comprehensive and the indicators are released in a balanced way. Our review of selected indicators presented in the Report resulted in some specific divergences that were identified and remedied based on our sampling.

Nothing has come to our attention to suggest that the Report does not meet the requirements related to the Principle of Reliability.

Statement number: follows: DNV-2026-ASR-C864621

WHEN TRUST MATTERS

Scope and approach

We carry out our verification work using DNV Verisustain's assurance methodology, which is based on our professional experience and international assurance best practices, and with the International Standard on Assurance Engagements ISAE 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information.

These documents require, among other things, that the audit team possesses the specific knowledge, professional skills and competencies necessary for an assurance engagement related to sustainability information, and that the team complies with the ethical requirements to ensure its independence.

DNV applies its own management standards and compliance policies for quality control, which are based on the principles contained in ISO IEC 17029:2019 – Conformity Assessment – General principles and requirements for validation and verification bodies, and consequently maintains a comprehensive quality control system, including documented policies and procedures in relation to compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We evaluate the Report for adherence to the VeriSustainTM Principles (the "Principles") of Stakeholder Inclusion, Materiality, Sustainability Context, Completeness and Reliability. We evaluate the selected GRI indicators and performance data, as shown below, using the GRI Reporting Principles to define the quality of the report (Accuracy; Balance; Clarity; Comparability; Completeness; Sustainability Context; Timeliness; Verifiability), considering the Company's reporting based on GRI and SASB Standards.

The review of financial data is not within the scope of our work. We understand that financial data, including the financial data that feeds into the calculation of selected Performance Indicators, is subject to a separate independent audit process. DNV has relied on this information as accurate for the purposes of our scope of work. This includes, but is not limited to, any statements relating to sales, revenue, salaries, payments, and financial investments.

The reliability of the reported data depends on the accuracy of data collection and monitoring arrangements at the market and site level, not considered as part of this assurance.
Our assurance engagement does not include the management, performance and sustainability reporting practices of the company's suppliers, contractors and third parties or third parties mentioned in the Report. We do not interview external stakeholders as part of this assurance engagement.

Data in scope

The GRI indicators in scope include:

- 205-1: Operations assessed for risks related to corruption;
- 205-2: Communication and training on anti-corruption policies and procedures;
- 303-3: Water abstraction;
- 306-1: Waste generation;
- 308-1: New suppliers selected based on environmental criteria;
- 404-1: Average hours of training per employee;
- 413-1: Operations with engagement of local communities;
- 403-9: Occupational injuries;
- 403-10: Occupational diseases;
- 404-1: Average hours of training per employee;
- 411-1: Cases of violation of the rights of indigenous peoples;
- 414-1: New suppliers selected based on social criteria;
- EU - 21: Contingency planning measures, disaster/emergency management plans and training programs and recovery/restoration plans.

Responsibilities of ISA ENERGIA BRASIL and the assurance provider

ISA ENERGIA BRASIL is solely responsible for the preparation of the Report. In carrying out our assurance work, our responsibility is to the management of ISA ENERGIA BRASIL.

However, our statement represents our independent opinion and is intended to inform all stakeholders. DNV was not involved in the preparation of any statements or data included in the Report other than that statement. This is our second year providing assurance on ISA ENERGIA BRASIL indicators and the second year providing assurance for the ISA ENERGIA BRASIL Report. DNV's assurance engagements are based on the assumption that the data and information provided by the client to us as part of our review was provided in good faith.

DNV expressly disclaims of any responsibility or co-responsibility for any decision that a person or entity may make based on this statement. All assurance engagements are subject to inherent limitations, as selective testing (sampling) may not detect errors, fraud or other irregularities. Non-financial data may be subject to greater inherent uncertainty than financial data, given the nature and methods for calculating, estimating and determining such data. The selection of different but acceptable measurement techniques can result in different quantifications between different entities.

The procedures performed in a limited assurance engagement vary in nature and are shorter in length than in a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained if a reasonable assurance engagement had been performed. During the assurance process, we do not encounter limitations in the scope of the agreed assurance engagement.

Statement number: follows: DNV-2026-ASR-C864621

WHEN TRUST MATTERS

Level of assurance	Independence
We plan and execute our work to obtain the evidence we deem necessary to support our assurance opinion. We are providing a 'limited' level of assurance. A 'reasonable' level of assurance would require additional work at headquarters and local levels to obtain more evidence to support the basis of our assurance opinion.	The policies and procedures established by DNV are designed to ensure that DNV, its personnel and, where applicable, others, are subject to independence requirements (including personnel from other DNV entities) and maintain independence where required by the relevant ethical requirements. This work was carried out by an independent team of sustainability reporting assurance professionals.

Basis of our opinion

A multidisciplinary team of sustainability and assurance experts carried out work from February to April 2026. We carry out the following activities:

- Review of current sustainability issues that may affect ISA ENERGIA BRASIL and are of interest to stakeholders.
- Review of ISA ENERGIA BRASIL's approach to stakeholder engagement and recent results.
- Review of the information provided to us by ISA ENERGIA BRASIL on its reporting and management processes related to the Principles.
- We conducted interviews with ESG leadership, and areas such as risk management, sustainability, human resources, environment, health and safety, and compliance. They are responsible for the management and stakeholder relationship areas addressed in the Report. The objective of these discussions was to understand the high-level commitment and strategy related to ISA ENERGIA BRASIL's ESG and governance arrangements, stakeholder engagement activities, management priority, and systems. We were free to choose interviewees and roles covered.
- We accessed documentation and assessed evidence that supported and substantiated the claims made in the Report.
- Review of specified data collected at the corporate level, including that collected by other parties, and statements made in the Report. Interviews were conducted with representatives of the areas responsible for the internal validation processes of the reported data, we reviewed their work processes and carried out sample audits of the processes of generation, collection and management of quantitative and qualitative sustainability data.
- We assess whether the evidence and data are sufficient to support our opinion and the assertions of ISA ENERGIA BRASIL.
- We gave feedback on the report based on our scope of assurance.

DNV Business Assurance

DNV Business Assurance is a global provider of certification, verification, assessments and training, helping clients build sustainable business performance.

https://www.dnv.com.br

Statement number: follows: DNV-2026-ASR-C864621

WHEN TRUST MATTERS

By and on behalf of DNV Business Assurance Assessments and Certifications Brasil Ltda

Sao Paulo, Brazil
May 29, 2026

Suyla Beraldo (May 29, 2026 06:12:09 MDT)
Lead Verifier

Mayara Oliveira (May 29, 2026 09:11:04 ADT)
Technical Reviewer

Statement number: follows: DNV-2026-ASR-C864621

CORPORATE INFORMATION

ISA ENERGIA BRASIL
Av. das Nações Unidas, 14,171 – Torre
Crystal – 6th floor
São Paulo – SP – CEP 04794-000
Phone: +55 11 3138-7000

The elaboration of this document is the result of a joint effort by the entire ISA ENERGIA BRASIL team, under the general coordination of the Communication and Sustainability teams from the Organizational Talent Department.

CONTACT
isaenergiabrasil@brasil.isaenergia.com
sustentabilidade@brasil.isaenergia.com

CONTACT US
www.isaenergiabrasil.com.br/fale-conosco

isa ENERGIA

CONEXÕES QUE INSPIRAM

ESG CONSULTANCY AND EDITORIAL COORDINATION (CONTENT AND DESIGN)
ÓGUI Consultoria

INDEPENDENT VERIFICATION OF THE REPORT AND GHG INVENTORY
DNV Business Assurance Avaliações e Certificações Brasil Ltda.

TRANSLATION
JADE MORENO

www.isaenergiabrasil.com.br