elera RENOVÁVEIS

Sustainability Report

2024

Content

1 Introduction

IN THIS CHAPTER:

- About the Report
- Letter from the CEO
- Materiality

About the Report GRI 2-4

Transparency in communication and a commitment to sustainability serve as guiding principles for Elera Renováveis in the release of its 2024 Sustainability Report, detailing the progress, challenges, and outcomes achieved from January 1 to December 31, 2024. The publication, which maintains an annual schedule, compiles comprehensive information on the environmental, social, economic, and governance aspects of the company's operations, covering data for all assets within its management portfolio. **GRI 2-3**

The data presented herein considers all assets that operated in 2024. For the divestments, the data up to the date of sale were considered. This edition underscores the integration of sustainability into the Company's strategy, aligning its initiatives with the industry's best practices and the UN 2030 Agenda, focusing on topics prioritized for its ESG performance. The content adheres to the Global Reporting Initiative (GRI) guidelines and, for specific topics, incorporates indicators from the Sustainability Accounting Standards Board (SASB), enhancing information consistency and comparability.

The preparation of this report included the involvement and endorsement of the ESG Committee, ensuring that the information aligns with Elera's strategic directives. Furthermore, the document was submitted to an independent assurance process conducted by Bureau Veritas, in accordance with ISAE3000, reinforcing the reliability of the data presented.

If you have any questions about the report, please e-mail us at esg@elera.com

This edition presents the progress we have made in the ESG agenda, guided by the best practices in the industry and aligned with the UN 2030 Agenda

Letter from the CEO

GRI 2-22

The year 2024 brought significant challenges for the Brazilian electricity sector. We faced a combination of critical factors, such as the structural oversupply of energy, which, combined with a more conservative operation of the interconnected system, resulted in historic records in renewable generation cuts. Furthermore, the variation in rainfall volumes throughout the year, with periods of precipitation well below the historical average, caused great volatility in energy prices in the short and medium term.

In response to this scenario, Elera acted swiftly and efficiently, adapting its economic structure to the prevailing macroeconomic conditions, monitoring generation and asset cuts in real time, and engaging proactively with industry bodies to mitigate the impacts of this adverse environment on the company.

Among these initiatives, prominent is Elera's active participation in technical discussions with the National Electric System Operator (ONS), marked by attendance at management meetings and contributions toward enhancing the methodologies used in calculations that lead to renewable generation cuts. These contributions led to tangible advancements, including the revision of the operations manual and adjustments to the sensitivity matrix. These changes resulted in an improved model and the adoption of new criteria for the cuts defined by the ONS, which are expected to more accurately reflect the operational reality.

Throughout the year, we remained firmly committed to strengthening our ESG practices, with a special focus on managing climate risks that affect our assets, supporting communities in the regions where they are located, the responsible use of ecosystem services and promoting ethics and integrity in all our areas of activity.

On the environmental front, we enhanced our climate management approach by revisiting the Climate Risk Adaptation Plan and implementing new preventive measures and rapid response protocols for extreme events. In 2024, we reduced our net scope 1 and 2 greenhouse gas emissions, making solid progress towards our 2030 net zero target. Moreover, all our assets are now equipped with climate adaptation plans, boosting operational resilience—an essential factor for the sustainability and enhanced reliability of the Brazilian electricity sector.

In the social dimension, we have intensified our work with the communities in which we are present. Our initiatives extend beyond merely mitigating operational impacts, encompassing structural investments that bolster the local economy, create jobs, and contribute to infrastructure improvement. In 2024, we allocated approximately BRL 2.3 million to social actions and projects, with emphasis on the 15th edition of the Elera's Annual Public Notice, which expanded our sup-port for initiatives aimed at the sustainable development of communities.

One of the key milestones of 2024 is the completion of the Irapuru Project in Minas Gerais, which expanded the Janaúba Solar Complex and increased its installed capacity to 1,617 MWp, solidifying its status as the largest solar complex in the Southern Hemisphere and the Americas. The project was completed in just 12 months, ahead of schedule, creating around 15,000 direct and indirect jobs. The delivery also stood out for cost optimization, efficient supplier management and adoption of innovative environmental solutions. This result reinforces the strategic relevance of the Janaúba Complex for the energy transition in Brazil and reaffirms Elera's commitment to sustainable development.

Also in 2024, we made important investments in the automation of our Integrated Operations Center (COI), which is already an innovation benchmark in the electricity sector. We have achieved significant advancements in the use of artificial intelligence (AI) for image analysis and diagnostics, enhancing our ability to automatically detect faults in transmission lines and photovoltaic modules. This technological innovation has piqued the interest of other companies within the sector.

In the commercial field, we recorded a 23 percent growth in our customer base, with the signing of longterm strategic contracts with companies such as BRK Ambiental, Corsan, Zaraplast, Minerva, Águas do Brasil and Schulz S.A., consolidating our leadership in the self-production segment. This achievement enabled us to secure contracts for all the anticipated energy from the expansion of the Janaúba Solar Complex, even before operations commenced, underscoring the strength of our commercial relationships.

Another noteworthy development was the relocation of our corporate office to São Paulo, which enhanced our proximity to strategic audiences and fostered greater synergies within the Brookfield group. To ensure the success of this transition, we invested significantly in our team's development, organizing events centered on exchanging knowledge on critical topics such as sustainability and safety.

We are fully aware that economic and climate challenges will require constant attention and adaptability. However, we remain confident in our agility, maturity, discipline, management capacity and culture of innovation. We believe that the demand for energy in Brazil will grow significantly in the coming years, and renewable sources, due to their competitiveness and low environmental impact, will play a central role in this process.

Elera is ready to lead this journey with responsibility, a vision for the future and a firm commitment to building a more sustainable tomorrow.

André Flores
CEO of Elera Renováveis

Materiality

GRI 3-1, 3-2

Elera's materiality is assessed biennially, with the most recent review conducted in 2023. The process encompassed an analysis of the external context and the organization's ESG maturity, the identification of impacts on ESG risks and opportunities, stakeholder mapping and consultation, a quantitative and qualitative scoring approach based on consultationswith stakeholders, risk severity and probability assessment (according to GRI parameters), and the prioritization of topics by leadership.

One of the changes was the adoption of dual materiality, evaluating how operations impact the surroundings (socially and environmentally) and how external factors can affect financial performance.

Another difference in relation to the materiality of 2021 was the incorporation of these topics: Adaptation to climate risks, Regulatory and environmental compliance, and respect (sem maiúscula) for human rights.

The matrix was supported by the standards of the Committee of Sponsoring Organizations of the Treadway Commission (COSO), Morgan Stanley Capital International (MSCI), the Corporate Sustainability Index (ISE) and CDP. In addition to these, essential standards were also incorporated to ensure the assertiveness of the double materiality study, to identify the impacts related to all stakeholders, such as the AA1000 AccountAbility Principles (AA1000AP), the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB) and the International Sustainability Standards Board (ISSB).

Our Materiality

Biodiversity Preservation
This pertains to commitments aimed at preserving biodiversity, ensuring that the organization's operations do not significantly impact or adversely affect, directly or indirectly, the integrity of a geographic area or region. The goal is to avoid substantially altering the characteristics, structures, and ecological functions of these environments.

Associated SDGs 12 15

Water Resource and Waste Management
This refers to the management of water resources in a way that is socially equitable, environmentally sustainable, and economically beneficial, achieved through continuous monitoring and the implementation of water efficiency measures. It also addresses the management of any effluent or waste to be discarded, from identification and classification, storage, transportation, treatment and final disposal. It prevents water and soil contamination by waste, as well as competition for water use in regions with water stress, from negatively impacting the lives of communities.

Associated SDGs 6 12

Employee Development and Well-Being
This refers to a collection of practices and actions designed to foster an atmosphere of appreciation, recognition, and belonging, with the goal of enhancing engagement and promoting a more diverse and inclusive environment. These efforts contribute to the advancement of Diversity and Inclusion within the corporate agenda, supported by strong engagement from senior leadership. Failures in this management can lead to the loss of specialized human capital and pose a reputational risk with our primary stakeholders.

Associated SDGs 5 8 16

Health & Organizational Safety
This pertains to the company's commitment to creating and maintaining a safe and healthy work environment for its employees and contractors across all operational locations. It involves the prevention of risk situations that could lead to work-related incidents or occupational illnesses, whether physical, mental, chronic, or serious. The impacts of failure in this management are associated with incidents with serious consequences for our employees and third parties.

Associated SDGs 8

Local Socioeconomic Development
This pertains to strategies and initiatives aimed at fostering growth and enhancing the social and economic conditions of the local community, particularly for individuals living or working in areas affected or potentially affected by the organization's activities. The impacts of a management failure involve difficulty operating in these environments, with reputational and regulatory risk.

Associated SDGs 4 8 10

Respect for Human Rights
This refers to the company's commitment to respecting and upholding fundamental human rights, actively working to identify and prevent adverse impacts on these rights within its business operations and supply chains. It also entails aligning its actions with international standards related to human rights. The impacts of a failure in this management include identifying cases of discrimination and harassment, as well as irregular working conditions among our employees and third parties.

Associated SDGs 5 8

Adaptation to climate risks
This refers to the organization's ability to adapt to physical, chronic and acute risks, and transition risks arising from climate change, becoming resilient to the occurrence of more severe and frequent extreme weather events. A failure to engage in medium and long-term planning, adapt the business model, and assess both physical and transition risks associated with extreme climate events can result in operational disruptions and lead to financial, environmental, and social repercussions.

Associated SDGs 7 12 13

Decarbonization
This pertains to a collection of actions, policies, and practices designed to align business emissions with the 1.5°C pathway, striving to achieve net zero emissions in accordance with the Science Based Target Initiative (SBTI) by the short-term target year of 2030. These practices encompass understanding mitigation alternatives, along with their associated costs and opportunities. They also include initiatives for engagement and decarbonization throughout the value chain, as well as the development of innovative solutions aimed at facilitating the energy transition for our customers.

Associated SDGs 7 12 13

Ethics and Integrity
This refers to the company's practices and policies for managing risks related to ethical business conduct. These include addressing issues such as fraud, corruption, bribery, facilitation payments, fiduciary responsibilities, and other related behaviors. It includes financial and/or reputational risks related to cybersecurity and data leakage.

Associated SDGs 16

Regulatory and Environmental Compliance
This refers to compliance with obligations applicable to the business, along with the Company's strategy for responding to new environmental standards and sector-specific requirements within the legal and regulatory frameworks. The cost of non-compliance with sector-specific standards and legislation may compromise the company's ability to operate or implement new projects, restricting its access to financial capital.

Associated SDGs 16 17

2 Profile

IN THIS CHAPTER:

- About Us
- Portfolio
- Services
- 2024 Highlights
- Elera's Business in 2024
- Elera's ESG Strategy
- Responsible Investment
- Economic Performance

About Us

GRI 2-1, 2-6

Elera Renováveis stands as one of the leading renewable energy generators in Brazil, boasting 27 years of experience in the sector. Part of Brookfield Renewable Partners L.P. (Brookfield Renewable), the company plays a key role in the energy transition. Headquartered in São Paulo, it maintains a diversified portfolio of renewable generation distributed across four Brazilian regions, in addition to an asset in Chile.

With an installed capacity of 3.5 GW, we reached December 2024 with a portfolio comprised of diverse energy sources, including hydroelectric, wind, and solar. This diversity contributes to a clean and resilient energy mix. The electric power generation assets are under the control and operational management of Elera Renováveis. They are allocated either within Elera itself or within investment funds managed by Brookfield Corporation (Brookfield), via Brookfield Renewable.

The company operates within the Free Contracting Environment by offering Power Purchase Agreements (PPAs), self-production structures, and renewable energy certificates to electricity consumers. Additionally, it functions within the Regulated Contracting Environment, supplying energy directly to the energy distribution market. This scope allows Elera Renováveis to meet a wide range of needs in the energy market, promoting efficient and sustainable energy solutions.

With 27 years on the market, we are one of the key players in the energy transition in Brazil

Elera's Values

Integrity
We are committed to fostering ethical, diverse, and enduring relationships.

Excellence
Our experienced energy team constantly seeks to achieve the best results.

Sustainability
Our actions in the present strengthen our commitment to a more sustainable future.

Safety
We are committed to the safety of people and our physical assets.

BROOKFIELD CORPORATION GRI 2-1

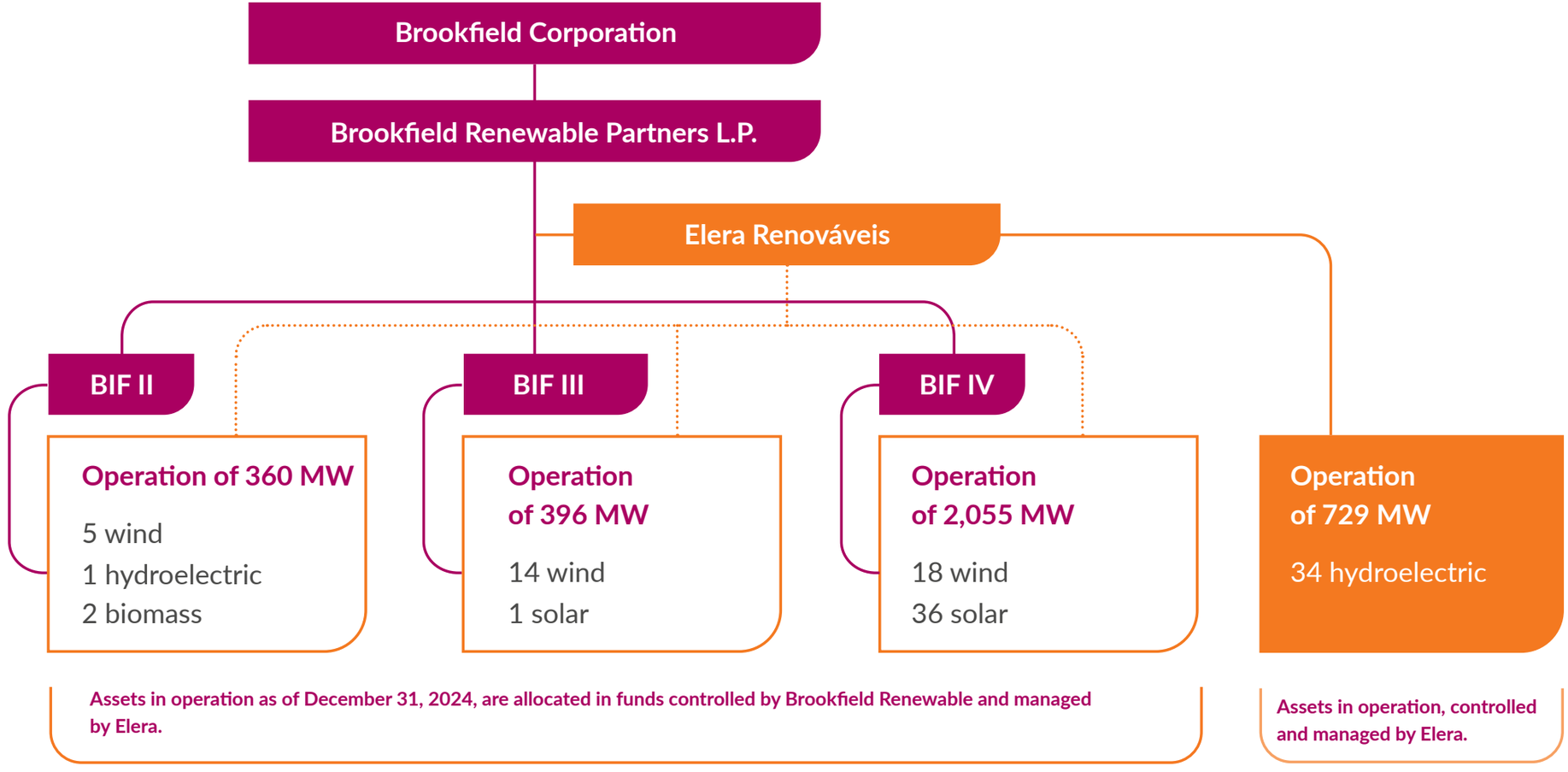
Brookfield, which controls Brookfield Renewable, is a global investment leader with over $1 trillion in assets under management and a track record spanning over 120 years. Present in approximately 30 countries, it invests in sectors vital to the economy, such as renewable energy and energy transition, infrastructure, private equity, real estate, credit, and insurance.

BROOKFIELD RENEWABLE PARTNERS L.P. GRI 2-1

Brookfield Renewable works to create value by supporting the creation of a lower-carbon future.

The company is one of the world's largest investors, developers, owners, and operators of renewable power and sustainable solutions assets, with 46,200 megawatts of generating capacity.
Click here for more information.

Organization Chart GRI 2-2



Portfolio GRI 2-6/EU1

In 2024, our operational portfolio underwent several notable changes. Additionally, we completed the expansion of the Janaúba Solar Complex (Irapuru Project), which boosted our installed capacity in Minas Gerais by approximately 422 MWp (or 337 MW).

In 2024, we carried out several divestments: our biomass plants in São Paulo were sold in June, and seven small hydroelectric plants (SHPs) in the Southeast and Central-West were sold in December.

The conclusion of the expansion of the Janaúba Solar Complex reinforced our participation in the energy sector.

111* GENERATION ASSETS

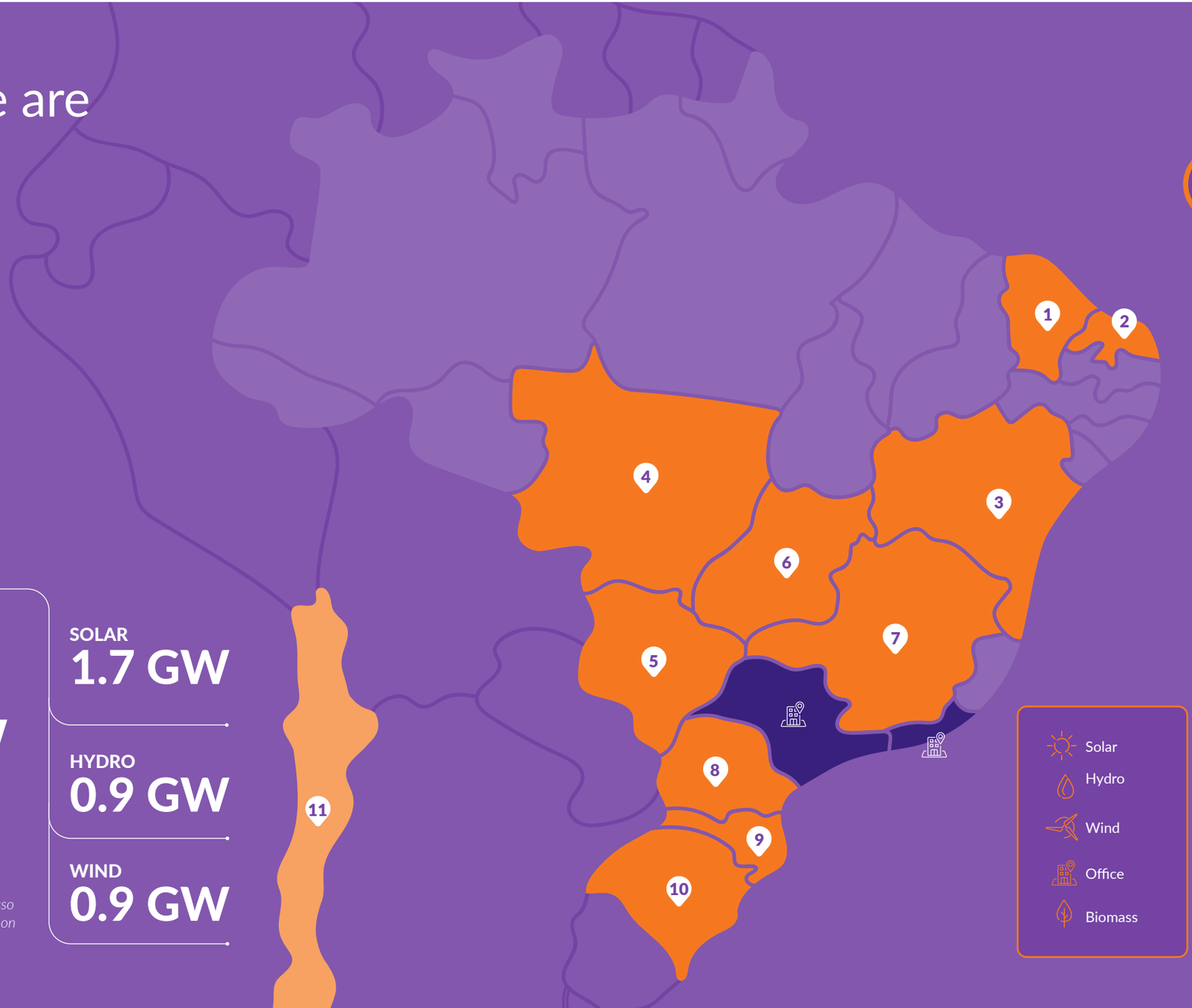
37 WIND

35 HYDROELECTRIC

37 SOLAR

**The two biomass assets in Mato Grosso do Sul (Vista Alegre I and II) were put on hold in 2024.*

Where we are



3.5 GW
OF INSTALLED
power

SOLAR
1.7 GW

HYDRO
0.9 GW

WIND
0.9 GW

The two biomass plants in Mato Grosso do Sul (Vista Alegre I and II) were put on hold in 2024.

1 Ceará – 413 MW
5 9

2 Rio Grande do Norte – 398 MW
15

3 Bahia – 294 MW
14

4 Mato Grosso – 323 MW
4

5 Mato Grosso do Sul – 154 MW
3 2

6 Goiás – 31 MW
2

7 Minas Gerais – 1,516 MW
15 27

8 Paraná – 61 MW
3

9 Santa Catarina – 26 MW
1

10 Rio Grande do Sul – 223 MW
3 7

11 Chile – 101 MW
1

Hydro assets

Elera operates 35 hydroelectric plants, including large plants (CGHs) small plants (PCHs) and very small plants (UHEs). These assets are located across eight Brazilian states, with emphasis on the Itiquira and Guaporé hydroelectric plants in Mato Grosso, which together have an installed capacity of approximately 277 MW.

Solar assets

Elera manages large solar complexes, such as the Alex Solar Complex (CE), with an installed capacity of 357 MWp, and the Janaúba Solar Complex (MG), currently the largest solar complex in the Southern Hemisphere, reaching a total power of 1,617 MWp in December 2024. In addition, the company operates the Amanecer Solar Complex in Chile, with an installed capacity of 100 MW, reinforcing its international presence.

Wind assets

Wind energy also occupies a strategic position in Elera's portfolio, with 884 MW of installed capacity. Standing out among the assets are the Alto Sertão I Wind Complex (BA) and the Oeste Seridó Wind Complex (RN), which, together, total approximately 542 MW.

Operations and infrastructure

Elera has an Operations and Systems Management Center in Rio de Janeiro, responsible for overseeing, controlling, and remotely operating all of its plants in real time, 24 hours a day. This in addition to its head office in São Paulo, which coordinates administrative and strategic operations. It also has employees working on-site at the assets, ensuring plant operation and maintenance.

Our energy mix is 100 percent renewable, composed of hydroelectric, wind and solar plants

Services

We support our customers with smart solutions that promote decarbonization

Energy Trading

With strategies tailored to each context, Elera operates in both the regulated market, following sector guidelines, and the free market, developing solutions customized to customer needs.

Self-production of Energy

A custom-made product developed through structures that enable our partners to become producers of their own energy, ensuring autonomy and cost efficiency. In this solution, we encourage Brazil and our trade partners in the transition to cleaner energy mixes, contributing to the reduction of greenhouse gas emissions and promoting decarbonization.

Renewable Energy Certificates (I-RECs)

We provide certificates that attest to the consumption of 100 percent renewable energy, helping companies to neutralize their Scope 2 emissions.

Energy with 50 percent and 100 percent discount on the TUSD

We have a complete portfolio with conventional and incentivized energy with 50 percent and 100 percent discounts on the Distribution System Usage Tariff (TUSD).

Long-term contracts and customized products

We help our customers achieve predictability and cost reduction through solutions customized to their needs. We operate in the sale of long and medium-term energy contracts and 100 percent renewable projects with expansion in wind and solar power.

2024 Highlights

New office

Migration of the corporate office to São Paulo, enhancing proximity to new strategic audiences.

Innovation and technology

Use of artificial intelligence for the automatic detection of faulty transmission lines and solar panels.
This initiative aims to increase the safety and efficiency of its operations.

Average availability factor of the plants:

96.49%

Transparency recognized

GHG Protocol Gold Seal certification for the fourth consecutive year.

New partnerships

Elera has signed contracts with companies such as BRK, Corsan, Zaraplast, Minerva, Águas do Brasil and Schulz SA for sustainable self-production of energy.

Commitment to fighting corruption:

Recognized with the Pro-Ethics seal - 2022/2023 period

1st ESG Day

at the company

2024 Highlights

40%
REDUCTION IN THE CONSUMPTION OF DIESEL FUEL
in stationary equipment with mitigation initiatives

15,000
JOBS CREATED
directly and indirectly with the expansion of the Janaúba Solar Complex

422+ MWp
OF SOLAR ENERGY
Completion, in 12 months, of the expansion of the largest solar complex in the Southern Hemisphere and the Americas and delivered ahead of schedule. The total installed capacity, with the completion of the third stage of Janaúba, is increased to 1,617 MWp, distributed across 27 plants

15th edition of Elera's Annual Public Notice
The company selected five projects demonstrating its commitment to the sustainable development of communities neighboring its assets

REDUCING LANDFILL WASTE:
78% less waste destined to landfills compared to 2021

100%
OF THE ASSETS
with plans to adapt to climate risks

Zero accidents
involving work-related injuries with serious consequences

Elera's Business in 2024

In 2024, Elera Renováveis consolidated its growth strategy, investing in new business models and expanding its presence in the renewable energy sector. The year's initiatives reflected its culture of innovation, diversification and decarbonization of the energy mix.

Expansion in energy trading: strengthening presence in the free market by exploring new negotiation models, including short-term contracts and customized solutions for large consumers, reinforcing leadership in the energy transition

Growth in the self-production of energy: Elera consolidated itself in this segment, establishing new partnerships and ensuring that all the energy generated by the expansion of the Janaúba Solar Complex was sold even before the start of commercial operations.

Investments in new technologies: the company is preparing for battery capacity auctions, reinforcing its interest in storage solutions.

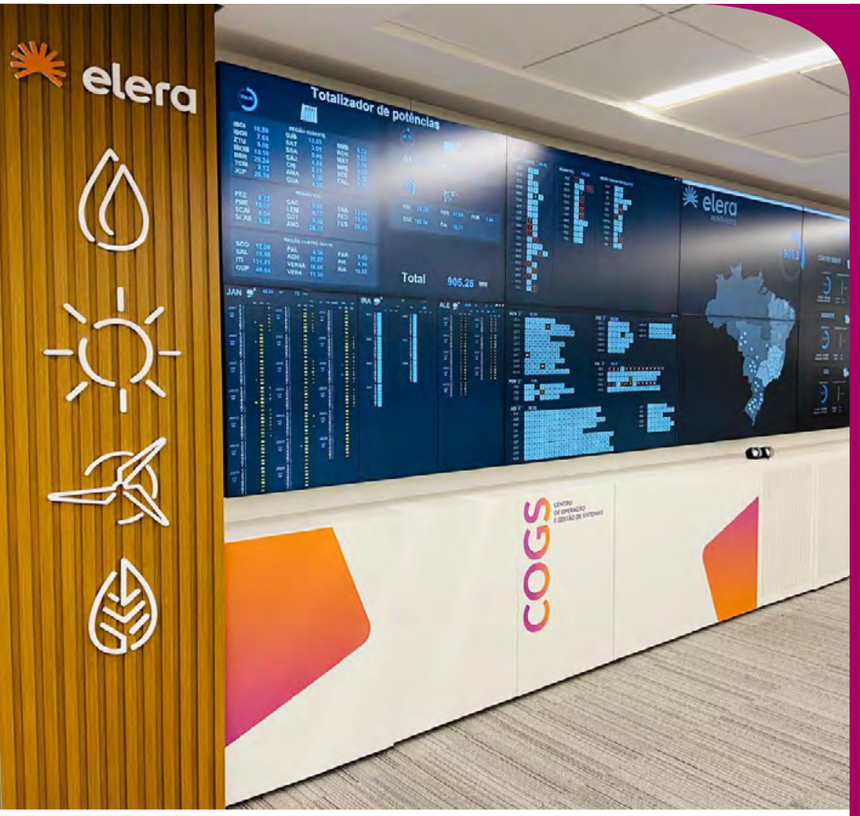
Growth in the I-RECs market: the commercialization of international renewable energy certificates has increased significantly, in line with the demand for sustainable solutions. The year 2024 saw the highest number of certificates sold by Elera since joining the I-REC Program, with a 35 percent increase in certificate deliveries compared to 2023.

Expansion of the client portfolio: the company experienced significant growth (23%) in its customer base, capitalizing on the favorable moment to secure long-term strategic contracts.

More positive impact with innovation

Elera continues to invest in innovation to drive sustainability and efficiency in the renewable energy sector. Through the Research, Development and Innovation Program, regulated by ANEEL, the company participates in three ongoing projects, with the potential to generate significant advances in the market, aligning technology and environmental responsibility.

With cloud monitoring for solar efficiency, noise detection in wind turbines to identify potential defects, and the use of drones and artificial intelligence to evaluate transmission lines, Elera's complexes are advancing to a new level of innovation.



Operational excellence
Experienced O&M team focused on asset management through risk management, centralized control and local market scale

Integrated Operations Center (COI): pioneering and evolution

Elera Renováveis' Integrated Operations Center (COI) has become a benchmark for innovation in the electricity sector, constantly enhancing its technologies and processes to ensure safer, more efficient, and sustainable operations. In 2024, the company made progress in applying artificial intelligence (AI) for image analysis and diagnosis, enhancing its ability to automatically detect faults in transmission lines and photovoltaic modules. Due to the impact of this innovation, Elera was recognized at the Asset Management Meeting for Companies in the Electric Sector, reinforcing its leadership in the sector's digital transformation. The company came in 2nd place in Technology and Innovation for the use of drones and AI in transmission line inspections, which enhanced safety, efficiency, and operational savings. It also secured 3rd place in Asset Life Cycle Analysis for using indicators to identify losses in solar parks and optimize performance, and 3rd place in Regulatory Impacts for developing an automated system that prevents fines related to exceeding transmission system usage, ensuring greater control and compliance.

Throughout the year, the COI reinforced its position as a benchmark in the sector, drawing the attention of companies interested in understanding and replicating its model of innovation and efficiency.

The COI plays a strategic role in integrating and optimizing three essential fronts for the Company's operations:

ASSET MONITORING
Continuous monitoring of plant performance, using AI and data analytics to predict failures and optimize preventive maintenance

SECURITY CONTROL
Integrated management of operational and asset security, ensuring the protection of assets and teams

SYSTEMS OPERATION AND MANAGEMENT
Centralized monitoring that ensures energy distribution efficiency and system reliability.

With a highly technological ecosystem, the COI incorporates automation and predictive analysis tools, enhancing Elera's ability to integrate data from various sources and gain a unified view of its operations. Furthermore, the COI structure is composed of three specialized units, each with a fundamental role in operational management:

- SYSTEM OPERATION AND MANAGEMENT CENTER (COGS)

This center is responsible for the supervision, control, and remote operation of plants in real time, ensuring operational safety, system stability, and the continuous performance of generation assets.

- ASSET MONITORING CENTER (CMA)

Dedicated to long-term asset health management, with a focus on identifying failure modes, increasing availability, and extending equipment lifespan. It uses advanced data analysis, predictive modeling and smart monitoring technologies to anticipate failures and optimize performance.

- SECURITY CORPORATE CENTER (CSS)

Responsible for asset protection and team safety, focusing on the prevention, detection, and response to occurrences and incidents. This center ensures operational risk control and the integrity of operations through integrated protocols and continuous monitoring.

Elera's ESG Strategy

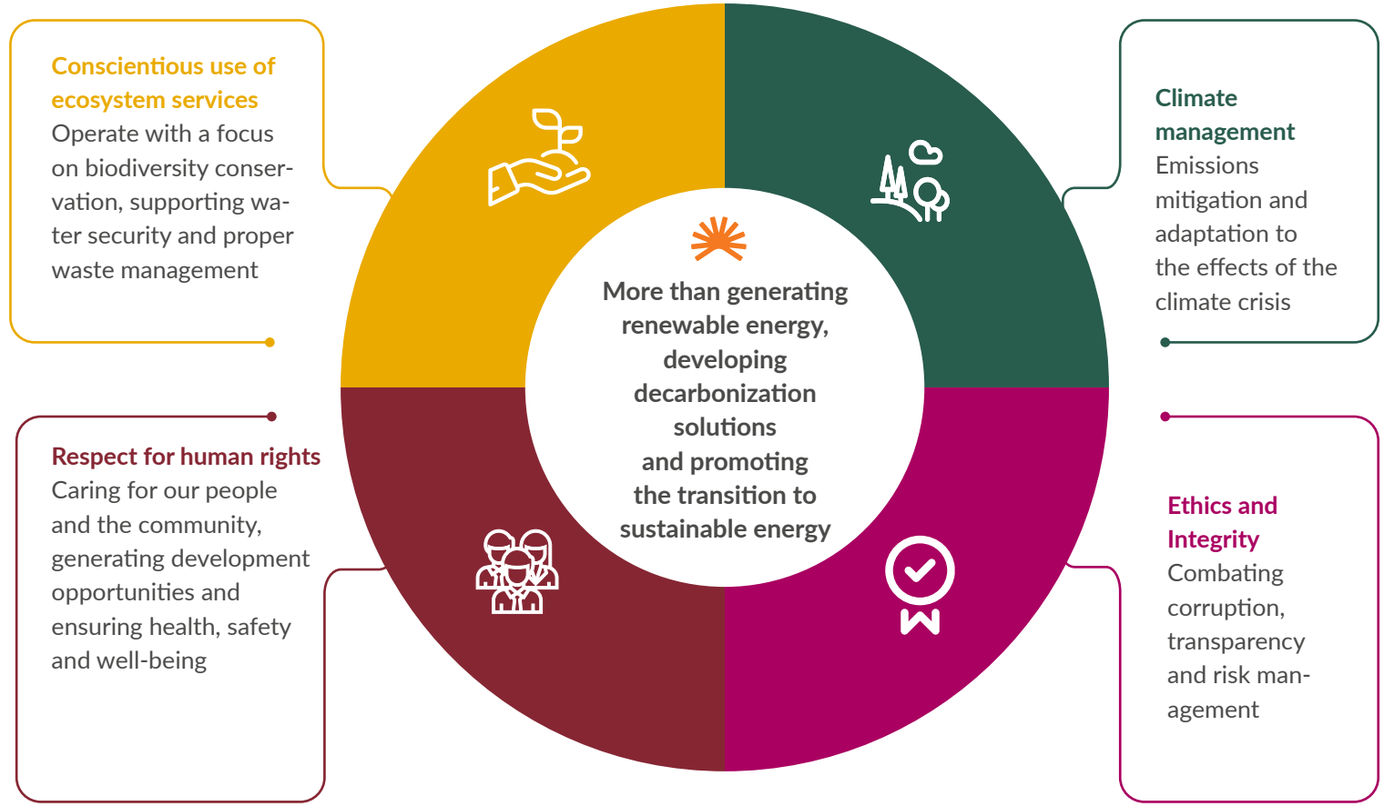
We conduct our business with an integrated ESG (Environmental, Social, and Governance) strategy, aligned with electricity sector trends and Brookfield Renewable's guidelines.

The continuous improvement of this strategy focuses on climate risk management, respect for human rights, the conscientious use of ecosystem services, and the promotion of ethics and integrity. Furthermore, we have made progress in incorporating our strategy into the value chain, including ESG criteria in procurement practices and automating performance indicators for our main suppliers.

In 2024, we held the Company's 1st ESG Day, an in-person event in São Paulo with live broadcast for all employees located in other states. By 2025, we will expand the training of our audience in ESG, with the launch of mandatory training, thus ensuring alignment with the company's global agenda.

Elera adopts an ESG Policy that guides its practices in asset management, with a focus on risk mitigation and value generation, aligned with the Business Plan, Brookfield Renewable's guidelines and trends in the electricity sector.

The strategy is based on five pillars connected to the UN Sustainable Development Goals (SDGs):



ESG Goals

Reached In progress Not reached

2024 RESULTS

Strategic Pillar	Elera Goal	Deadline	Goal of the Linked SDG	Result	Status	Actions in 2024
Conscientious use of ecosystem services	To develop biodiversity management plans for 100% of our assets	2024	**15.5** To take urgent and significant action to reduce the degradation of natural habitats, halt biodiversity loss and, by 2020, protect and prevent the extinction of threatened species.	100%		1) Preparation of biodiversity management plans for all assets; 2) Conducting training with internal environmental and ESG teams on the preparation of PGBs and the implementation of recommendations; 3) Monitoring of identified sensitive areas, impacts and dependencies, and species threatened by asset.
	To maintain an updated Water Management Plan for 100% of operations in areas of high water stress	Annual	**6.4** By 2030, to substantially increase water use efficiency in all sectors and ensure sustainable withdrawals and supplies of freshwater to address water scarcity, and significantly reduce the number of people suffering from water scarcity.	100%		1) Preparation of the Water Management Plan for the Janaúba Solar Complex, which in 2024 was the only project in an area of high water stress, according to the WRI (World Resources Institute); 2) Implementation of initiatives to reduce water use during cleaning of panels at the Janaúba Solar Complex.
	To increase circularity and reduce the volume of waste sent [1] by 20% for landfill in relation to 2021 in operating assets	2025	**12.5** By 2030, to substantially reduce waste generation through prevention, reduction, recycling and reuse.	Reduction of 78%		1) Prospecting for recycling cooperatives near the plants, prioritizing the hiring of final recipients who reuse or reuse waste; 2) Awareness raising actions; 3) Preparation of inventory of large components at the end of their useful life for all assets.

[1] *The calculation relates the amount of waste destined to landfill per installed capacity (MW) in 2021 compared to 2024.*

Reached In progress Not reached

Strategic Pillar	Elera Goal	Deadline	Goal of the Linked SDG	Result	Status	Actions in 2024
Climate management	Achieve net zero scope 1 and 2 emissions from existing operations[1]	2030	**13.3** To improve education, awareness and human and institutional capacity on mitigation, adaptation, impact reduction and early warning of climate change.	0.51 tCO_2e/MW GRI 305-4	In progress	1) Internal policy for replacing gasoline with ethanol; 2) Implementation of distributed generation, reducing emissions linked to the GRID and the residual value neutralized via own I-RECs; 3) Replacement of diesel-fired dredgers by gravity-operated siphons.
Respecting human rights	Achieve zero high-risk incidents	Annual	**8.8** To protect labor rights and promote safe and secure working environments for all workers, including migrant workers, in particular migrant women, and people in precarious employment.	One incident[2]	Not reached	1) Conducting internal H&S audits in Elera's regional offices; 2) Observations of safe work in Elera operations; 3) Assessments of the quality of pre-work meetings and Daily Work Safety Plans in Elera's operations.
	To increase the percentage of women in leadership positions,[3] reaching the 40% mark	2030	**5.5** To ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.	General: 26% Operation: 6% Corporate: 33%	In progress	1) Female Mentoring Program; 2) Local workforce training program with priority given to women; 3) Implementation of an affinity group for female empowerment and leadership.
	Hiring 60% local labor for civil construction activities of each project under construction.	During construction	**4.4** By 2030, to substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent work and entrepreneurship. 10.2 By 2030, to empower and promote social, economic and political inclusion of all.	46%	Not reached	1) Mapping and strengthening local partnerships: campaign in partnership with the local SINE to register resumes in the Quem-Quem community and communication with sound trucks and newsletters; 2) Tracker pre-assembly training carried out, with 70 women trained, all of whom were included in the work's contract staff; 3) Application of contractual requirements and monthly monitoring with contractors regarding the percentage of local labor performed during 2024.

[1] According to our MAC curve, our emissions should result in approximately 0.28 tCO_2e/MW (considering the base year of 2022) in 2030 so that we can reach zero net emissions. Elera disregarded in this target emissions linked to the decomposition of organic matter in reservoirs due to the absence of a calculation methodology formalized by the GHG Protocol and emissions linked to the suppression of vegetation during the construction of our assets.

[2] The event at the Janaúba Wind plant occurred with potential energy released that could result in a fatality or permanent disability. No employees involved in the event suffered damage or injury.

[3] Includes: senior leadership: VPs and officers; middle leadership: coordinators and managers.

[4] The percentage refers to the total outsourced workforce, hired in the areas directly influenced by the Irapuru Project, considering employees who remained for at least one month during implementation.

Reached In progress Not reached

Strategic Pillar	Elera Goal	Deadline	Goal of the Linked SDG	Result	Status	Actions in 2024
Ethics and Integrity	Ensure 100% employee adherence to the Company's Code of Conduct and Ethics	Annual	**16.5** To substantially reduce corruption and bribery in all their forms. 16.6 To develop effective, accountable and transparent institutions at all levels.	100%		1) Promotion of the annual Compliance Day event, with renowned speakers to engage and disseminate essential and non-negotiable concepts and values at Elera; 2) Awareness campaigns on the Code of Ethics focusing on topics such as harassment and reinforcing the reliability and confidentiality of the Elera Reporting Channel.
	Train 100% of employees in training related to ethics and integrity	Annual	**16.5** To substantially reduce corruption and bribery in all their forms. 16.6 To develop effective, accountable and transparent institutions at all levels.	100%		1) Launch of the new platform and update of training content; 2) Conducting additional training throughout the year focusing on more sensitive topics, provided for higher risk positions and roles.

Responsible Investment

NEW ACQUISITIONS

To ensure that our investments are aligned with our principles and goals, we conduct specific due diligence following Brookfield Renewable's ESG due diligence protocol. We proactively assess risks and opportunities, considering climate risks, biodiversity, water use, waste management, health and safety, human rights, and community impacts. All risks, including reputational risks, are documented and analyzed before any investment to define mitigation strategies. Upon completion of the acquisition, the effectiveness of the new asset's ESG integration measures is monitored through performance indicators, which are reported quarterly to Brookfield Renewable.

NEW CONSTRUCTIONS

Before implementing new projects, we conduct socio-environmental diagnoses in areas of influence to understand the local situation and plan prevention and mitigation measures. This process involves interaction with local leaders and other stakeholders to evaluate possibilities for social actions and develop solutions aligned with local needs. We also seek partnerships with suppliers and customers who share our sustainability values and conduct studies to monitor social indicators that serve as a socioeconomic barometer to assess the quality of the enterprise's coexistence with the population.

Economic performance GRI 201-1

In 2024, Elera faced a challenging context marked by energy cuts from wind and solar sources (curtailment) imposed by the ONS and high energy price volatility, driven by factors such as structural oversupply and periods of drought. However, Elera completed the expansion works for the third phase of the Janaúba Solar Complex, located in the North of Minas Gerais, ahead of the estimated deadline and below budget, with an additional investment of over BRL 1.0 billion.

In 2024, the company had a net income of BRL 2.9 billion, compared to BRL 3.2 billion in 2023. This difference mainly reflects the lower energy generation directly impacted by curtailment.

In the wind and solar segments, a significant reduction in generation was observed, impacted by both less favorable natural resource conditions and the cuts imposed by the ONS. In the case of hydropower assets, the increase in short-term prices between August and November 2024 negatively affected the cost related to Generation Scaling Factor (GSF). Additionally, the sale of assets in Brazil during 2024 (7 SHPs and 2 biomass plants) contributed to the variation in revenue in the annual comparison.

The reduction in revenue was partially offset by the start of operations of the Seridó Wind Complex in January 2024, contributing positively to the Company's generation and operational performance throughout the year.

EBITDA for 2024 totaled BRL 1.83 billion, a 17 percent drop compared to the previous year, largely reflecting the same factors that impacted revenue.

Indebtedness

At the end of fiscal year 2024, the Company's consolidated gross debt was BRL 9.4 billion, which represents a growth of 23 percent when compared to the debt of BRL 7.6 billion in 2023. This growth is mainly explained by the factors below:

For the Irapuru Project, in 2024, two funding agreements were signed: (i) BRL 600 million from the National Bank for Economic and Social Development (BNDES); and (ii) BRL 200 million from Banco do Nordeste do Brasil S.A. (BNB). Of this total, BRL 360 million were disbursed throughout the year.

We concluded the financing for the Seridó Wind Complex through a BRL 174 million agreement with SUDENE and the 3rd Issue of Debentures by Mirante Energética S.A. (the Seridó project holding company) totaling BRL 420 million, and for the Janaúba Solar Complex through the 2nd Issue of Debentures by Rio Casca Energética S.A. (holding of the Janaúba project), worth BRL 440 million.

Additionally, Elera Renováveis S.A. raised BRL 1.1 billion from Export Development Canada (EDC) and conducted the 1st Debenture Issue of TERP GLBL Brasil I Participações S.A. worth BRL 800 million.

Finally, we amortized BRL 2 billion in current debt, in addition to the divestment of the PCHs which had BNDES financing in the amount of BRL 220 million, which is no longer part of the Company's total debt.

Green debentures

Issuance of BRL 860 million in green debentures → BRL 440 million for the Janaúba Solar Complex and BRL 420 million for the Seridó Wind Complex, aligned with the Green Bond Principles 2021.

Tax benefits

Tax benefits, such as suspension, exemption, and deferral of taxes, including the Special Incentive Regime for Infrastructure Development (REIDI), were used strategically to boost investments and socioeconomic development.

3 Governance pillar

IN THIS CHAPTER:

- Corporate Governance
- Governance Structure
- Ethics, Integrity and Compliance
- Risk Management
- Institutional Relations and Regulation
- Stakeholder Engagement
- Sectoral Engagement
- Suppliers
- Customers

Corporate governance

GRI 2-14

Elera's corporate governance serves as the foundation for the responsible and transparent conduct of its business, making sure decisions align with best market practices and the guidelines of Brookfield Renewable. We maintain a solid structure, comprising strategic supervisory bodies and thematic committees that reinforce policy implementation and risk management. The ongoing improvement of our governance enhances discipline in processes, drives sustainable growth, and ensures the longevity of our operations, consolidating our performance in the renewable energy sector.

The Company's highest governance body delegates responsibilities on environmental, social and governance issues, including the analysis and approval of the 2024 Sustainability Report and material topics.

Our governance is improved year after year to drive sustainable growth and ensure the sustainability of operations

Governance structure

GRI 2-2, 2-9, 2-10, 2-11

The Annual General Meeting is the highest governance body, responsible for approving changes to the articles of association, evaluating management reports and financial statements, deliberating on the allocation of profits and deciding on management remuneration.

The Executive Board leads the company's strategic execution and the implementation of its policies and guidelines. It holds weekly meetings, providing an agile space to discuss strategic topics and sensitive issues. It is formed by the CEO, the Executive Vice President of Finance and CFO, the Executive Vice President of Legal Services and General Counsel, the Executive Vice President of Commercial and New Business, the Executive Vice President of Operations, Engineering and Construction, and the Executive Vice President of People and Management, Communication and Corporate Services.

Executive remuneration

GRI 2-19, 2-20

At Elera, this policy includes a fixed portion, payments linked to short-term goals, and long-term benefits and incentives, aligning the reward with the company's performance. The executives' reward package follows the market, covering objectives linked to economic, socio-environmental and occupational safety indicators. The definition of salary ranges is reviewed annually based on surveys conducted by an external consultancy, ensuring adherence to market practices, with updates for the entire staff.

Communicating Impacts and Critical Concerns to Leadership

GRI 2-16, 406-1

Stakeholder concerns and information about the organization's risks and negative impacts are recorded through channels such as the Confidential Channel and the Community Service Line (LAC). The LAC acts as an ombudsman, facilitating communication during project implementation and operations. In the most critical phase, which occurs during implementation, we provide a channel dedicated to the local community, meeting the requirements of the social communication program.

In 2024, 26 reports were received on the Confidential Channel, of which 8 were classified as valid and 3 as partially valid with a greater focus on Positive Work Environment. For these, disciplinary measures were approved by the Compliance Committee and duly applied. There were no reports or allegations of suspected cases of corruption, bribery or discrimination.

Committees

Compliance

GRI 2-9

The Compliance Committee promotes and enhances the Code of Corporate Conduct and Ethics, and also leads the company's Integrity Program. Composed of the Chief Executive Officer, Senior Executive Vice President of Finance, and Senior Executive Vice President of Legal Services, committee members represent stakeholders and possess the relevant skills to deliberate on company integrity issues and promote the continuous improvement of the Compliance Program.

Currently, the Compliance Committee operates under its own regulations with quarterly meetings and extraordinary sessions for urgent matters.

ESG

GRI 2-9, 2-12, 2-13, 2,17

The ESG Committee guides the implementation of strategic initiatives and ensures the alignment of projects and reports with the company's ESG goals. Composed of the Executive Board and the ESG manager, it is chaired by the Executive Vice President of Legal Services and General Counsel. It meets quarterly, with the possibility of extraordinary meetings. It collaborates with Brookfield Renewable's ESG Steering Committee, ensuring alignment with the group's global strategy and the execution of assumed commitments.

In 2024, the ESG Committee made progress in defining strategic goals and monitoring performance indicators, in addition to strengthening governance on the climate agenda.

Ethics, integrity and compliance

GRI 2-15, 2-23, 2-24, 3-3

Ethics and integrity are fundamental principles in our management and guide all our decisions and relationships. We operate with transparency and responsibility, following international compliance standards, always adapted to local legislation. Our governance ensures responsible business conduct and an ethical environment, with a focus on protecting human rights and preventing irregularities.

The Code of Corporate Conduct and Ethics defines the expected standards of behavior for employees, suppliers, and partners, addressing issues such as conflicts of interest, asset protection, confidentiality, and financial integrity. Everyone's adherence to the code is mandatory and reaffirms our commitment to our values. Complementing this guidance are the Anti-Bribery and Anti-Corruption Policy, which establishes strict rules against bribery and illicit conduct, and the Positive Environment Policy, aimed at building relationships based on respect and equity.

To support this commitment, we have adopted standards and annual training on preventing conflicts of interest. All employees must renew their mandatory conflict of interest statement annually, and cases of greater risk are assessed by the Compliance Committee, which can apply mitigating measures when necessary. Furthermore, all transactions with related parties follow a protocol for evaluation and approval with shareholders.

We promote training, campaigns and digital platforms that reinforce the Code of Conduct and monitor ethical commitments.

Monitoring of compliance and integrity guidelines is conducted by the Compliance Committee, which oversees the application of policies and periodically reviews compliance indicators. The metrics associated with the topic are monitored weekly by the Compliance Department and reviewed by the committee, ensuring the continuous improvement of our Integrity Program. GRI 2-16, 2-25

In 2024, Elera reached 100% of employees trained in the Compliance Program

Confidential Channel

GRI 2-16, 2-25, 2-26

Elera's Confidential Channel, operated by an independent third-party, enables individuals to anonymously report suspected breaches of the Code of Corporate Conduct and Ethics as well as other company policies. Complaints, which may concern employees, third parties, or managers, are investigated by Brookfield's internal audit and Elera's Compliance team, ensuring adherence to best integrity practices.

The channel operates 24 hours a day, 7 days a week and can be accessed online or via toll-free numbers in the countries where we operate.

In 2025, the company plans to launch an internal campaign to strengthen the channel's attributes, motivating more employees and third parties to report potential violations to the Compliance Program.

Brazil: 0800 777 0772
Chile: 800 914 508
E-mail: elera@canalconfidencial.com.br

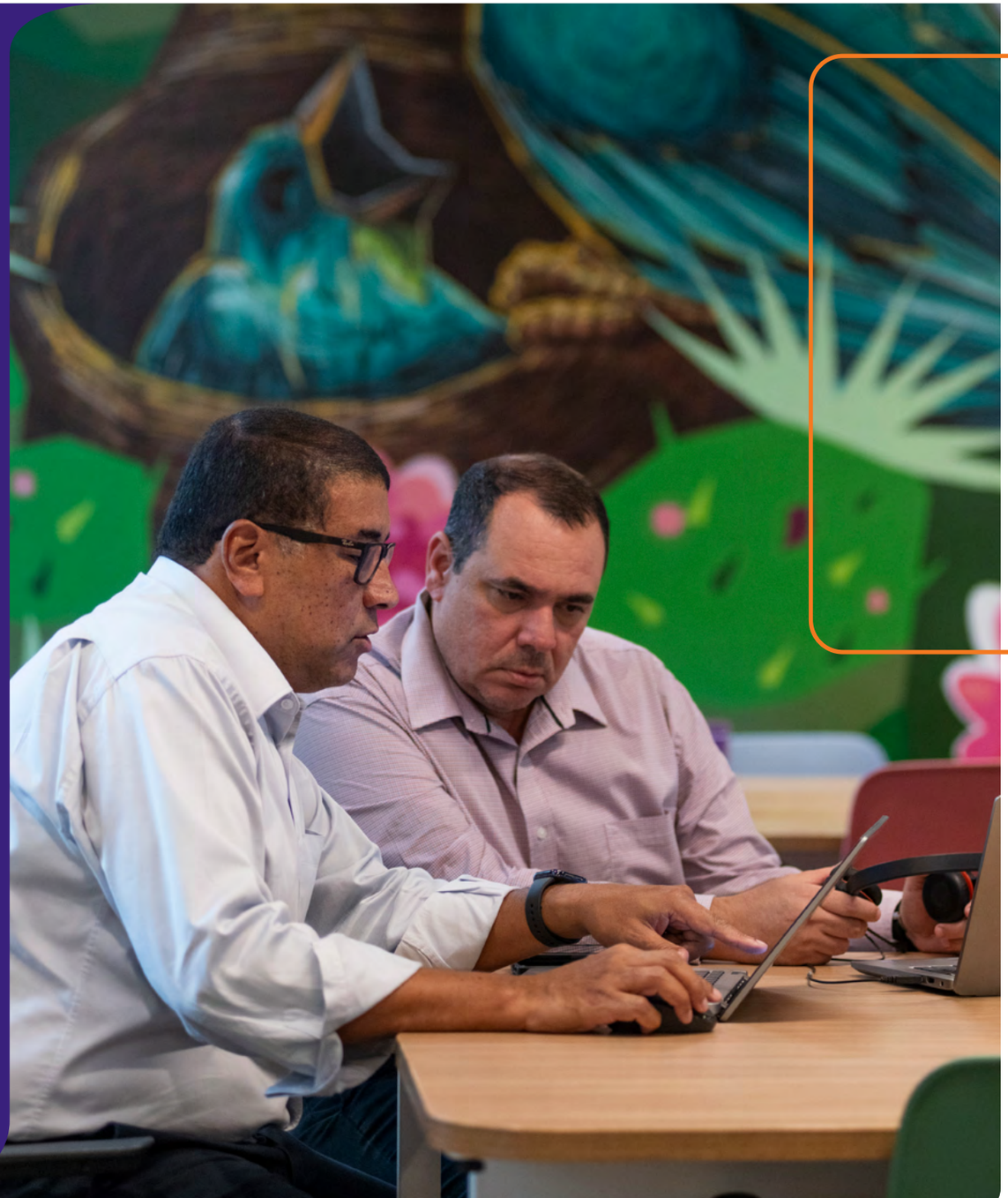
Commitment with integrity

Certification in the Pró-Ética (Pro-Ethics) Program, awarded by the Comptroller General of the Union (CGU), acknowledges Elera's dedication to the highest standards of ethics and integrity. This seal serves as a significant recognition, attesting to the excellence and consistency of the company's Compliance Program. It underscores the company as an organization that not only complies with regulations but also seamlessly integrates them into its corporate culture in an exemplary manner.

EMPRESA PRÓ ÉTICA 2022-2023

Moreover, the CGU has identified parts of Elera's Compliance Program as exemplary models for the industry, elevating its practices to the status of an industry benchmark. This recognition not only validates the company's efforts but also reinforces its role as a leader in fostering a more transparent and ethical business environment.

Go to:
Code of Corporate Conduct & Ethics
Anti-Bribery and Anti-Corruption Policy



Compliance Climate Survey

We conduct an annual Compliance Climate Survey to evaluate the maturity of our program and gauge employee perceptions of integrity and compliance. This initiative allows us to identify improvements and maintain alignment with industry best practices.

The survey is conducted anonymously, allowing employees to express their opinions transparently. The high participation rate reflects the team's engagement and strengthens our commitment to transparency and best governance, pillars of our organizational culture.

Data privacy and security

GRI 3-3, 418-01

To foster a safe and transparent environment in information processing, we have a structured privacy program managed by a multidisciplinary team. This program covers data mapping, risk management and continuous monitoring of processing operations.

Data governance at Elera is directed by internal policies and procedures, ensuring that every stage—from data collection to data disposal—is aligned with regulatory standards and industry best practices. Furthermore, the company raises awareness on the topic through specific training on privacy and data protection, aimed at employees and strategic partners.

Compliance and information security are monitored by the data controller, who monitors indicators such as adherence to training, compliance with consent terms and updating of the data inventory. Any misuse or unauthorized disclosure of confidential information may result in disciplinary action, including termination.

In addition to its internal commitment, Elera also ensures transparency in the processing of data relating to customers, suppliers, and other stakeholders. Our information policy governs access to and use of data on our institutional website and other platforms, ensuring that our privacy practices keep pace with regulatory and technological advancements.

We also have data loss prevention controls in place to detect and prevent the inappropriate sharing of personal information.

1st Elera Privacy and Cyber Day

In 2024, we held the first Privacy and Cyber Day, an event aimed at raising awareness about information security and data privacy. The initiative brought together employees in interactive activities, such as a lecture on the importance of data protection, which addressed topics such as leaks and the challenges of artificial intelligence. Additionally, we implemented practical actions like the "Phishing Popsicle," which playfully illustrated the risks of cyber attacks, and the "High Voltage" game, which tested participants' attention with crucial digital protection tips. The event strengthened our safety culture and reaffirmed our commitment to corporate governance.

Cybersecurity

SASB IF-EU-550a.1

At Elera, we invest in protection measures that extend beyond the security of personal data, covering the operational resilience of our assets and the integrity of critical infrastructure within the electricity sector.

To minimize risks, we have a structured cybersecurity program, which includes continuous monitoring, incident response and recovery strategies in the event of attacks. Our resilience plans are developed based on predictive analyses and risk scenarios, reducing operational, financial and regulatory impacts.

Digital security governance at Elera is reinforced by a set of policies and guidelines aligned with industry best practices. We regularly undertake security tests, cyber attack simulations and training on preventing digital threats. These indicators are monitored monthly, allowing for continuous adaptation to the new demands of the digital environment.

We adopt advanced practices and technologies such as encryption, access control and continuous monitoring, ensuring compliance with the General Personal Data Protection Law (LGPD).

In addition to internal protection, we maintain strategic partnerships to strengthen the security of the ecosystem in which we operate. We work in collaboration with stakeholders in the electricity sector to mitigate systemic risks and prevent attacks that could compromise essential infrastructure, such as energy systems and communication networks. In 2024, no cyber security incident was reported. SASB IF-EU-550a.1

Risk management

GRI 2-12, 2-18

Risk management is an exceptionally important focus for Elera, which maintains a dedicated Market Risk area. This area is responsible for ensuring transparency by capturing, analyzing, measuring, and reporting risks, alongside assessing the exposure of all assets to contractual risks. This involves the implementation and constant review of methodologies and reports to ensure effective management, as well as communication with all stakeholders, both internal and external. One of the main objectives of this work is to ensure that the returns obtained are in line with the risks assumed, limiting potential losses to a specific value, as established and approved by the committee responsible for risk management governance.

We seek an integrated view of risks. Our risk management uses methodology for identifying, assessing, managing and reporting risks. Risk management and mitigation approaches are tailored to each identified risk area. Considering the diverse nature of our operations, we strive to manage risk as close to its source as possible, entrusting this responsibility to the management teams with the greatest knowledge and experience in the relevant business or risk areas. This approach allows us to manage not only operational and financial challenges, but also emerging issues such as climate, information security and human rights. We recognize that risk management extends beyond safeguarding assets and profitability; it also involves preserving our reputation, ensuring compliance with regulatory standards, and addressing the social and environmental impacts of our operations.

Our Risk Management Program uses an integrated methodology for identifying, assessing, managing and reporting risks. Risk management and mitigation approaches are tailored to each identified risk area. Considering the diverse and global nature of our operations, we strive to manage risk as close to its source as possible, entrusting this responsibility to the management teams with the greatest knowledge and experience in the business or risk areas.

Factors such as environmental impact, supplier practices and relationships with communities are crucial to creating long-term value. Therefore, we adopt preventive measures and resilience plans to ensure responsible and future-ready performance.

Additionally, Elera undergoes an annual internal audit conducted by Brookfield, which evaluates aspects such as governance, compliance, cybersecurity, health and safety, among others. The reports generated guide action plans and improvements, overseen by the highest governance body, enabling the continuous evolution of risk management.

With several measures and resilience plans, we maintain responsible performance regarding environmental impact, supplier management and community relations

Business Continuity Plan

GRI EU21

The plan is developed in collaboration with business areas deemed critical, alongside information technology and personal and property security. Adopted by Elera, it aims to recover and reestablish, in whole or in part, essential functions and processes, if operations are interrupted within a predefined period after a disaster or prolonged interruption. The Business Continuity Plan defines how critical services, processes and products will be operated to ensure the survival of the organization and compliance with its legal obligations during such events.

Corporate Contingency Plan

This plan includes scenarios and communication flow for activations, as well as drills to train O&M teams and leaders. Additionally, contingency plans are devised for assets, along with the Emergency Action Plan for hydroelectric plants, providing detailed instructions adapted to each scenario. The PCM area defines inspection, monitoring and drills within the maintenance schedule. To implement emergency plans, internal emergency training is conducted annually, while external drills are conducted at least every three years, involving both bench exercises and drills with the population. Bench drills are conducted in collaboration with municipal protection agencies to validate communication flows. Drills are carried out with the population for Self-Rescue Zone (ZAS), involving the activation of the warning system and evacuation of individuals to designated meeting points. All bench drills were performed. The drills with the population had been carried out for 23 plants until 2024, and the other ten plants will have their drills with the population conducted in 2025.

Dam safety

The company undertakes monthly and annual inspections and periodic safety reviews (every 5 to 7 years) of its dams, with the support of tools such as the SYSDAM platform for monitoring structures, speeding up asset analyses. Meetings were held with the Civil Defense of the municipalities to issue the latest review of the PAE documentation. Additionally, the warning system is mixed to effectively serve the ZAS, comprising signage for escape routes and meeting points, audible alarm sirens, a warning application called "Alert Indivíduo," and vehicles equipped with megaphones stationed at the plants, all designed to ensure safety and guidance in the event of an emergency.

Operational safety in power plants and dams

Elera upholds a rigorous system for monitoring and managing the safety of its hydroelectric plants and dams, ensuring continuous operations aligned with the highest industry standards. The initiative is coordinated by the System Operation and Management Center, and includes periodic inspections, independent audits and partnerships with Civil Defense.

The Emergency Action Plan ensures clear guidelines for evacuation and protection of surrounding communities, with signage, escape routes and alert systems.

Institutional relations and regulation GRI 3-3

Regulatory compliance

Elera's regulatory department closely monitors discussions concerning the Brazilian electrical system, actively engaging in technical debates and public hearings. This engagement also includes interactions with sector entities as well as representatives from both the Legislative and Executive branches. Our goal is to contribute to the improvement of the regulatory framework, boosting the development of the company's business and promoting the expansion of renewable sources in the national energy mix. We operate through institutional meetings, submit formal contributions, and engage with sector associations, all in strict adherence to our Compliance Policy and the highest ethical standards.

In 2024, we faced significant challenges related to the curtailment (i.e. restrictions on energy generation). The August 2023 blackout exacerbated these challenges, prompting the National Electric System Operator (ONS) to adopt a more conservative approach. This resulted in frequent reductions in renewable energy generation, directly impacting our revenue.

Given this scenario, we adopted a strategic approach to mitigate these effects. We are addressing this issue on multiple fronts, including engaging in dialogue with the ONS, ANEEL, and the MME; proposing technical measures like the implementation of static reactive compensators, and challenging regulations we find inadequate, such as the selective reimbursement of the curtailment. In addition, we seek legal solutions to strengthen regulatory predictability and ensure equitable treatment of the sector.

The effectiveness of regulatory initiatives is periodically assessed based on the impacts of legislative or regulatory changes that benefit the company or mitigate potential risks.

Curtailment, which is a restriction imposed on energy generation, was a major challenge in 2024

Environmental compliance GRI 3-3, 2-27

In compliance with the Brazilian legislation, Elera adopts recognized methodologies to monitor and record compliance with legal requirements. We had utilized the LIRA system until September 2024. After then, we implemented our own initiatives, supported by legal expertise from specialized companies and external independent audits. In the context of licensing, processes are conducted with the relevant environmental agencies, supported by the Governance, Risk, and Compliance System (GRC) to effectively manage and control licenses, conditions, and action plans.

We implement environmental programs aligned with the guidelines of each regulatory body, including environmental compensation and recovery measures, when necessary.

The Environmental Management System (SGA) structures procedures for environmental monitoring and compliance, supporting compliance with conditions through inspections and audits. When necessary, documents and public announcements are released on official channels and other media.

Committed to the responsible management of its projects, Elera adopts strict environmental standards and preventive measures to minimize impacts and maximize benefits. The application of environmental control policies and practices allows for structured monitoring of each stage of projects, ensuring alignment with the industry's best practices.

During the reporting period, Elera received a significant[1] monetary sanction related to environmental licensing. The company has submitted a defense and is currently in discussions with the relevant environmental agency to resolve the issue. No other non-monetary sanctions or fines were recorded for non-compliance.

[1] The company defined as significant cases of non-compliance involving amounts greater than BRL 1 million.

Engagement with stakeholders

GRI 2-29

Engagement with the Company's key stakeholders, identified through its materiality studies, is aimed at aligning these groups with Elera's values and sharing the responsibility to ensure that these values are upheld throughout the value chain.

Elera's primary stakeholders include employees, local communities, customers, suppliers, shareholders, government regulatory bodies, industry associations, civil society organizations, the press, insurance companies, universities, and research centers.

Forms of engagement:

- **Customers:** holding meetings, events, online and in-person meetings, contact via messages and phone calls, sponsorships, participation in events in the electricity sector and initiatives organized by commercial clients.
- **Employees:** promotion of internal events and biweekly organizational climate surveys to identify needs and develop action plans aligned with the company's strategic objectives. In 2024, relocating the corporate office to São Paulo demanded increased efforts from the company regarding its internal audience, necessitating additional actions to strengthen its culture and enhance employee engagement.
- **Local communities:** conducting diagnosis, studies, formal meetings, training, investments, and donations during both the implementation and operation of assets, depending on the impact of the activity; engaging in discussions through various communication channels, distributing informative materials, and performing situational analyses.
- **Sector associations and civil society organizations:** participation in working groups, thematic chambers, projects, events and discussions related to the sector.
- **Government agencies and ministries:** acting to influence the decisions and positioning of sector entities (MME, ANEEL, ONS, EPE and CCEE) in favor of improving the regulatory framework of the Brazilian electricity sector and company interests.
- **Shareholders:** transparent communication and disclosure of information through Brookfield Renewable and Brookfield Asset Management.

Sectoral engagement

GRI 2-28

We are active participants in several associations in the electricity sector, reinforcing our dedication to regulatory improvement and the sustainable development of the energy market. Our engagement includes seats on strategic boards and active participation in entities that represent different segments of renewable generation.

We sit on the boards of three relevant industry associations, which allows us to directly contribute to strategic decisions and advocate for regulatory advances associated with the growth of renewable sources:

- **APINE (Brazilian Association of Independent Electric Power Producers)**: represents companies in the independent Electricity generation sector: represents companies in the independent power generation sector in Brazil.
- **ABSOLAR (Brazilian Association of Photovoltaic Solar Energy):** brings together investors and companies from the photovoltaic segment, boosting the growth of solar energy in Brazil.
- **ABRAGEL (Brazilian Association of Clean Energy Generation):** defends the interests of small hydroelectric plants, a segment in which we are one of the country's main investors.

In addition to the aforementioned boards, we are also members of other strategic associations, such as ABEEólica (Brazilian Wind Energy Association), ABRACEEL (Brazilian Association of Energy Traders), and ABRAGE (Brazilian Energy Generation Association). This membership reinforces our representation and influence on matters that have a direct impact on the Brazilian electricity sector.

Other relationships: ABSAE (Brazilian Association of Energy Storage Solutions). In addition, we have a direct interface with the National Water Agency (ANA), the National Electric Energy Agency (ANEEL), the National Bank for Economic and Social Development (BNDES), the Electric Energy Trading Chamber (CCEE), the Brazilian Business Council for Sustainable Development (CEBDS), the Energy Research Company (EPE), the Ministry of Mines and Energy (MME), the National Electric System Operator (ONS) and the Acende Brasil Institute. And, since 2022, we have been part of the Business Pact for Integrity, of the UN Global Compact and are associated with the Ethos Institute.

Suppliers GRI 2-6

The relocation of our headquarters positioned Elera at the core of São Paulo's business district, creating opportunities for networking, closer relationships with strategic suppliers in Brazil, and visits from international suppliers. We establish a strategic and careful relationship with our suppliers, recognizing them as essential partners for the execution of our projects and for maintaining our quality, safety and sustainability standards. Our supply chain comprises business partners, manufacturers of equipment and large components for our plants—such as solar panels and turbines—labor suppliers for the construction and maintenance of infrastructure, as well as specialized consultants in diverse technical and strategic areas. For local suppliers, particularly those situated in small municipalities or near our plants, we maintain partnerships with small service providers in facilities and maintenance, suppliers of construction, electrical, and plumbing materials, as well as businesses in the food, accommodation, and office supply sectors. Our actions are driven by an unwavering commitment to ethics and transparency, which includes a zero-tolerance policy toward bribery and improper influence via charitable donations.

In 2024, we had 1,744 suppliers, of which 243 provided materials, 529 provided services and 972 worked on both fronts.

Our suppliers are distributed between local and international markets, depending on availability and specialization. In 2024, approximately BRL 1.9 billion was transacted in supplies.

Contract monitoring

Continuous monitoring is also part of our responsible supplier management. We maintain a specialized team that oversees the performance of third parties, particularly in construction projects where operational risks are higher.

All contracts undergo legal analysis to ensure alignment with our policies and integrity in commercial relationships. In installation projects, we prioritize local hiring and define guidelines for mobilizing and demobilizing the workforce, reducing social impacts.

To strengthen partnerships and align expectations, we organize workshops and engagement initiatives that promote responsible practices throughout the value chain.

BRL 1.9 billion
was transacted in supplies

Assessment of suppliers

ABC (Anti-Bribery and Anti-Corruption) assessment

The company's supplier qualification process starts with a thorough background and reputation check, assessing potential risks related to fraud, bribery, and corruption. The Compliance Department categorizes suppliers into risk levels—high, medium, or low—and establishes mitigating measures for those rated as medium or high risk. If the risk is assessed as acceptable, the Supply Department authorizes the supplier's registration in the Company's ERP, provided all Compliance requirements are fulfilled. This includes mandatory participation in training related to anti-bribery, anti-corruption, and Code of Ethics guidelines.

Additionally, all suppliers undergo a mapping of warning signs (red flags), which identifies risk factors for potential violations of the ABC Policy and anti-corruption laws. This process is not intended to prevent transactions, rather to indicate the need for increased caution and additional due diligence to ensure compliance with ethical and regulatory standards.

In 2024, no contracts were terminated as a result of the ABC due diligence.

ESG assessment GRI 308-2, 414-2

In 2024, Elera revised the Supplier ESG Assessment Procedure. This updated procedure aims to convey the guidelines for evaluating suppliers by incorporating ESG principles during the purchasing and contracting process, as well as throughout the provision of services, all of which are formalized through a contract.

The assessment seeks to understand how the supplier manages socio-environmental issues, including compliance with environmental regulations, water use, waste generation, GHG emissions, action plans in local communities and management of the risk of child labor and slave-like labor. With this assessment, Elera is expected to be able to expand long-term partnerships and improve the environmental performance of outsourced activities, with less risk of incidents and the creation of financial value.

Suppliers with contracts worth more than BRL 5 million in the current year and that carry out one of the following activities are considered critical:

- Health and safety services and/or operations and maintenance;
- Development and construction services;
- Logistics of supplies and/or important parts;
- Management of waste from large electrical equipment;
- Supply of equipment and capital goods;
- High risk acquisition for human rights.

By 2024, ESG assessments were applied to 28 active and eligible suppliers that were identified for evaluation. No contract were terminated as a result of the ESG due diligence. From 2025, Elera will apply ESG assessment during the contracting process and conduct continuous supplier monitoring.

It is important to note that Elera's contracts incorporate clauses related to environmental, social, and labor compliance, mandating that suppliers adhere to the Anti-Bribery and Anti-Corruption (ABC) Policy and the Code of Conduct for Suppliers. For assets under construction, all contracts have an attachment featuring socio-environmental guidelines, establishing minimum requirements to be met during service execution.

Partner development

Elera strives to develop solutions with national and local suppliers to reduce dependence on imports, strengthen domestic industry, and promote social inclusion.

An example of this initiative is the collaboration between departments to prioritize the nationalization of repairs and the pursuit of local solutions. This strategy reduces costs and timelines for critical components, such as wind turbine gearboxes.

Customers

IF-EU-000.A

Elera's customers are distribution companies, energy trading companies, free market consumers and energy self-producers. The customization of the solutions we offer is a strategic differentiator. We seek to understand each customer's specific needs to develop complete and integrated solutions that go beyond energy supply. Our ability to understand needs, coupled with complementary products and initiatives focused on decarbonization, underscores our commitment to adding value to our customers' businesses and fostering a more sustainable energy sector.

In the latest satisfaction survey, the data validated the quality of our service, highlighting the high level of customer satisfaction and recognition of our ability to offer customized and complementary solutions. Maintaining a close relationship with our customers is an essential pillar of our work, and surveys allow us to continually improve our services, strengthening long-term partnerships.

The growth of our customer base reflects this strategic approach. In 2024, we experienced an increase in the number of customers compared to the previous year, thereby expanding our market presence.

2024 Highlights

Total energy sold

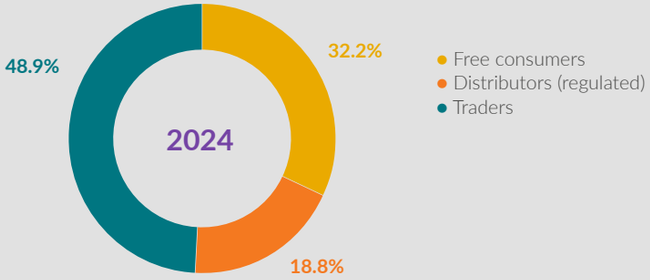
13.5 million

MWH

+12%

compared to 2023

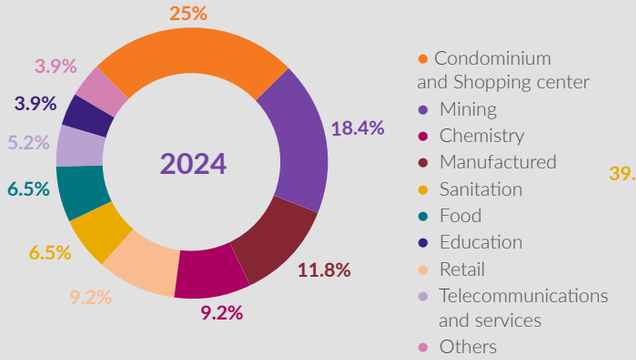
Customer details SASB IF-EU-000.A

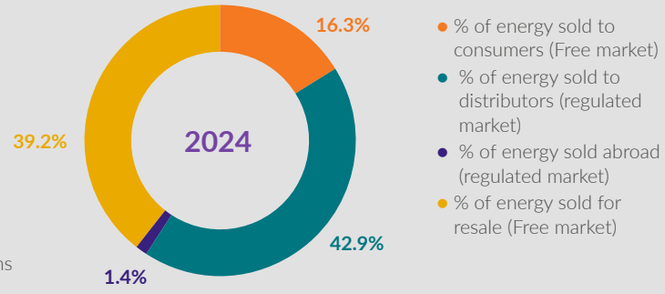


+23%

customers

compared to 2023





Focus on customer relations

Year after year, Elera has committed to nurturing close relationships with its customers and prospects across categories such as distribution companies, traders, energy consumers in the free market, and self-producers. To ensure effective and continuous communication, the company uses a variety of channels, including face-to-face and virtual meetings, as well as actively participating in events organized by its clients and promoting its own events.

This constant interaction is essential to understand market needs and offer customized solutions. In 2024, the company was pleased to invite some customers to visit the Janaúba Solar Complex, creating another valuable opportunity to strengthen these ties and showcase our work in the field.

Elera Experience GRI 2-2

Annually, Elera hosts its flagship event, the Elera Experience. In 2024, the Elera Experience was held in September, welcoming approximately 250 customers and partners in São Paulo. This meeting provides an opportunity to exchange ideas and insights while strengthening strategic partnerships in the renewable energy sector. Set against a circus theme and featuring a presentation by Universo Casuo, participants engaged with industry leaders, discussed the latest trends in renewable energy, and explored potential new alliances.

Elera Experience Pocket

The discussion group was attended by the chair of the Brazilian Association of Wind Energy and New Technologies (Abeeólica) and executives from the company During the meeting, discussions focused on energy transformation, taking into account the global climate change scenario and the increasing importance of environmental, social, and governance (ESG) issues. The event was attended by clients and companies in negotiation, reinforcing Elera's commitment to sharing knowledge and facilitating discussions on the sector's challenges.

I-REC Day Brazil 2024

Reaffirming its engagement with the renewable energy community and its sustainable initiatives, Elera was present at I-REC Day Brazil 2024 as one of the panelists. The event brought together experts and companies committed to the energy transition and the traceability of clean electricity, reinforcing Elera's leading role in promoting sustainable energy in Brazil.

MegaWhat Talks

Additionally in 2024, Elera participated as one of the sponsors of the MegaWhat Talks event, a significant gathering that brought together professionals, experts, and stakeholders from the energy sector. The event highlighted relevant and current topics related to energy generation and commercialization, reflecting the trends and innovations that are shaping the market. The company actively engaged in the discussions, sharing its initiatives in sustainability, technological innovation and strategies to address business challenges.

4

Environmental Pillar

IN THIS CHAPTER:

- Climate management
- Adaptation to Climate Risks
- Decarbonization
- Water Resource and Waste Management
- Biodiversity Preservation

Climate management

GRI 3-3, SASB IF-EU-110a.3

In the face of global climate challenges and the ongoing energy transition, Elera enhances its environmental performance by prioritizing operational resilience, risk mitigation, and decarbonization. In 2024, we advanced in the implementation of innovative solutions to reduce emissions, adapt to climate change and consolidate responsible practices in the use of natural resources.

Elera's climate management is made up of two main pillars: adaptation and mitigation. In terms of adaptation, the company seeks resilience when facing extreme climate events, through climate risk studies and continuous monitoring. In terms of mitigation, the company seeks to decarbonize activities in its operations as well as in its value chain. To manage these initiatives, Elera reviews its Emissions Mitigation Plan annually and periodically updates the Climate Risk Assessment and Adaptation Study, in accordance with Brookfield Renewable's Climate Risk Program.

The effectiveness of the measures adopted is monitored through performance metrics, which include ESG key performance indicators (KPIs) reported quarterly to Brookfield Renewable. Additionally, indicators aligned with the Global Reporting Initiative and the Sustainability Accounting Standards Board (GRI/SASB) standards are detailed in the company's annual report.

Our Climate Risk Adaptation Plan for all power generation assets was reviewed in 2024

Adaptation to climate risks

GRI 3-3, SASB IF-EU-110a.3

With a structured approach to mitigation and adaptation, we combine technical expertise, operational capacity, and planning based on updated climate data to effectively address extreme events. Our strategy is reinforced by a multidisciplinary approach, involving experts in environmental management, asset management, and social impact. This ensures that the solutions we adopt are comprehensive, resilient, and aligned with the best practices in the sector.

In 2024, Elera revised its Climate Risk Adaptation Plan for all its power generation assets, strengthening preventive actions and improving rapid response protocols for extreme events. A climate risk study was conducted, encompassing physical, transition, and climate opportunity risks, as well as calculating the financial impact of critical risks. This study was aligned with the Brookfield Renewable Climate Change Risk Management Program and the guidelines of the Task Force on Climate-related Financial Disclosures (TCFD). Risk analysis considers three scenarios from the Intergovernmental Panel on Climate Change (IPCC) — SSP1-2.6, SSP2-4.5, and SSP5-8.5. These projections consider a time horizon extending to 2050 and enable the early identification of threats such as floods, landslides, fires, and changes in wind patterns, solar radiation, and precipitation. Each scenario expresses the potential increase in global temperature over the century, key information for estimating the likely impacts and likelihood of future climate events.

Among the assets, hydropower plants are the most vulnerable to physical risks such as floods, landslides and wildfires, while transition risks are not significant due to the company's exclusive focus on renewable energy.

Recognizing that adverse weather events directly impact infrastructure and maintenance costs, we invest in planning, risk assessment, and adaptation measures to address seasonal climate variations and changes in wind, solar radiation, and precipitation patterns. This enhances the resilience and efficiency of our operations.

[1] *SSP1-2.6, SSP2-4.5 and SSP5-8.5 are greenhouse gas (GHG) emissions scenarios used by the IPCC, with SSP1-2.6 being one of the low GHG emissions scenarios, SSP2-4.5 being a medium GHG emissions scenario and SSP5-8.5 being one of the high GHG emissions scenarios.*

We also reinforce strategic initiatives to mitigate possible impacts resulting from climate threats, such as:

- **Dam safety** – Continuous program with specialized monitoring and regular updating of flood map studies.

- **Strong wind management** – Equipment adapted to withstand severe climate variations.

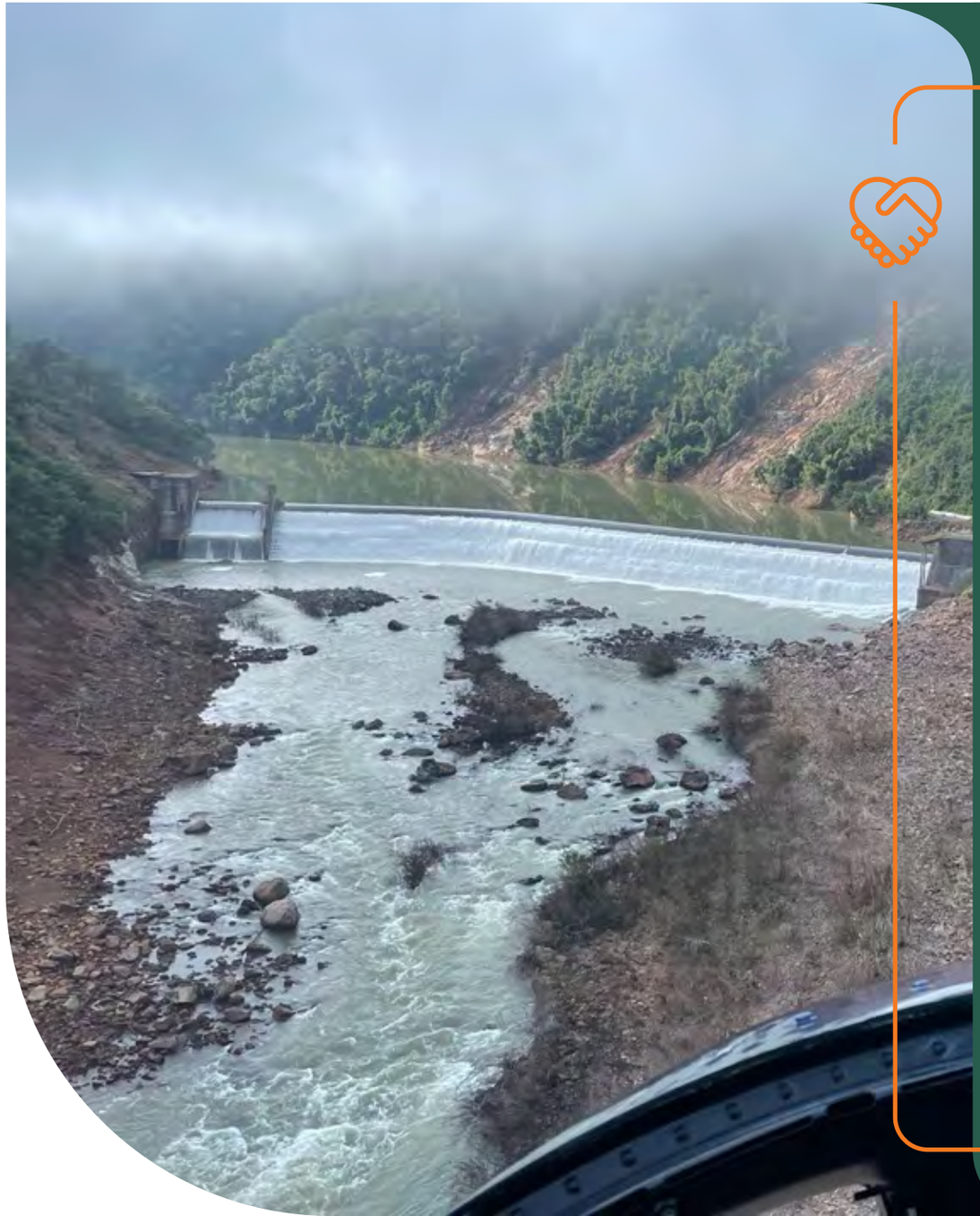
- **Fire prevention** – Use of satellites and sensors for real-time monitoring and periodic fire-fighting training for all employees.

- **Biodiversity management** – Development of biodiversity management plans for all assets.

- **Landslide prevention** – Geological monitoring and mapping of slopes and rocks.

- **Emergency response** – Updated protocols to minimize environmental and social risks.

The next steps on our agenda include implementing this mitigation plan and establishing goals and metrics for monitoring it. Portfolio diversification and geographic distribution of assets continue to be key factors for the Company's operational stability in the face of different climate scenarios.



Rio Grande do Sul: speed, efficiency and social support

GRI 201-2

On May 1, 2024, the Carreiro Complex (RS) plants were affected by an extreme weather event characterized by record rainfall in the region, marking it as the most significant climate disaster ever recorded in the state. In response, Elera Renováveis immediately summoned its Emergency Operations Committee (COE) and mobilized a multidisciplinary team to assess the damage and begin asset recovery.

Even in the face of adverse conditions, the response was agile and effective, using helicopters to overcome land access difficulties and ensuring operation continuity. The recovery process involved energizing the transmission lines, draining and cleaning the powerhouses, conducting electromechanical repairs, and rebuilding the substation. The interventions in Cotiporã, Caçador and Linha Emília, carried out by more than 90 professionals, prioritized safety and quality in the gradual restoration of the systems. Operations resumed in July 2024.

Additionally, the company supported the local community through a donation campaign. The proceeds from this campaign were directed to communities near the plants, aiding in recovery efforts and providing support to those affected by the disaster.

Decarbonization

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

Elera plays a strategic role in the transition to a low-carbon economy, driven by ongoing emissions reduction initiatives. The company maintains an Emissions Mitigation Plan, which sets the goal of reducing Scope 1 and 2 emissions by 90 percent by 2030 (base year 2022).

The variations in Elera's GHG emissions between 2023 and 2024 highlight both progress and challenges in the decarbonization process. Regarding Scope 1 emissions, there was a 19 percent reduction, primarily attributed to the cessation of vegetation suppression activities in construction projects and the implementation of mitigation measures in mobile and stationary combustion categories.

The company achieved a 17 percent reduction in terms of Scope 2 emissions. To neutralize the remaining emissions, Elera retired its own I-RECs. Additionally, the company initiated reporting Scope 2 emissions using the purchasing choice approach (market-based).

In 2024, key advances included:

- **Self-production** – Partnerships with BRK, Corsan, Zaraplast, Minerva, Águas do Brasil and Schulz S.A. to enable large-scale solar generation, strengthening access to renewable energy.

- **Renewable infrastructure** – With the adaptation of infrastructure and implementation of distributed generation in the reservoir of one of the assets and the acquisition of its own I-RECs, Elera achieved a 100 percent renewable Scope 2.

- **Reduction of vegetation suppression** – Projects such as the expansion of Janaúba prioritized already degraded areas, minimizing environmental impacts. With the suppressions avoided, it was possible to reduce around 82,000 tCO_2e[1].

- **Replacement of diesel engine dredge pumps by gravity-driven siphons in the pumping of sediments in reservoirs** – The initiative resulted in an 86 percent reduction in diesel consumption in stationary combustion.

- **Update of the "golden rules" –** The best practices policy for driving vehicles was relaunched in August 2024 and reinforced the prioritization of the use of ethanol in vehicle fueling. Following the implementation of this measure, we identified a reduction of approximately 50 percent in monthly gasoline emissions.

- Emissions associated with the production of purchased capital goods, such as solar panels and transformers, were calculated using primary data provided by suppliers.

- For the first time, the company calculated, for all assets, emissions from waste destined to external treatment.

Despite progress in expanding solar parks, there was an observed increase in fugitive emissions due to SF6 gas leaks in electrical equipment at substations. The company is conducting studies to explore potential alternatives for replacing this gas.

In addition, the company is analyzing methodologies for reporting CO_2 and CH_4 emissions resulting from the decomposition of organic matter in hydroelectric reservoirs, presenting a preliminary estimate of calculations for this source of 160,568 tCO_2e in 2024.

[1] *The calculation of avoided emissions was based on the guidelines from the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Chapter 4: Forest Land.*

Scope 1 – Direct greenhouse gas emissions in tCO_2e (Brazil)[1] GRI 305-1, SASB IF-EU-110a.1

	2024	2023	2022
Mobile combustion	841.1	824.7	670.7
Stationary combustion	253.5	430.0	8,279.9
Fugitive emissions	618.4	128.6	4,989.1
Waste and effluents	0.1	-	-
Land use and change – vegetation suppression	6,560.0	47,689.8	-
Total	**8,273.1**	**49,073.1**	**13,939.6**

[1] *Scope 1– Gases included in the calculation: CO_2, CH_4, N_2O, HFCs, SF_6. There was also the emission of 66.3 tCO_2e of non-Kyoto gases (HCFC-22) in the fugitive emissions category. Mobile combustion: general transport, such as fleets of light vehicles and heavy equipment. Stationary combustion: generation of electrical energy using equipment (boilers, generators, for example). Fugitive emissions include CO_2 leaks from fire extinguishers, SF6 releases from electrical equipment, and HFC leaks from cooling equipment usage. Solid waste and liquid effluents: composting carried out within the organization. Land change emissions pertain to vegetation clearing for infrastructure installation in the Irapuru Project.*

Energy Indirect (Scope 2) GHG emissions in tCO_2e (Brazil)[1] GRI 305-2, SASB IF-EU-110a.1

	2024	2023	2022
Electricity procurement (location-based approach)	42.5	51.0	475.9
Electricity procurement (choice-based approach to purchasing)	0.0	-	-

[1] *Scope 2 – Gas included in the calculation: CO_2.*

Other indirect (Scope 3) GHG emissions in tCO_2e (Brazil)[1] GRI 305-3

	2024	2023	2022
Purchased goods and services	4,482.8	17,371.4	-
Capital goods	470,442.5	237,960.9	-
Fuel and energy related activities	381.2	406.4	-
Waste generated in operations	910.6	272.4	-
Business travel	626.6	903.1	368.61
TOTAL	**473,843.8**	**256,914.3**	**368.61**

[1] *Scope 3– Gases included in the calculation: CO_2 , CH_4 e N_2O. Purchased goods and services – inputs (steel, cement, fuels, cooling gases, etc.) acquired by third parties for the construction of new power generation assets in the inventory year. Waste generated in operations – solid waste and effluents generated in operations and in new asset construction activities. Capital goods – acquisition of large components (solar panels and inverters) for the construction of new power generation assets in the inventory year. Activities concerning fuel and energy not covered in scopes 1 and 2 encompass emissions linked to the extraction, production, and transportation of fuels—such as ethanol, gasoline, and diesel—purchased and used by the organization, excluding emissions from fuel combustion, which are accounted for in Scope 1.*

In recent years, Elera has made significant investments in enhancing Scope 3 data collection, leading to a substantial increase in the reporting of these emissions. Due to the construction of the Irapuru Project and, mainly, the purchase of photovoltaic panels, there was an increase in the emissions of capital goods in 2024. Another category that showed a significant increase was waste generated in operations, which began to be reported considering all of the Company's assets. Additionally, the company is committed to reducing emissions across the value chain. This effort is undertaken internally by improving processes and infrastructure and externally by supporting customers in decarbonizing their energy mixes.

The effectiveness of these initiatives is reinforced by the adoption of transparency practices for prioritizing climate governance:

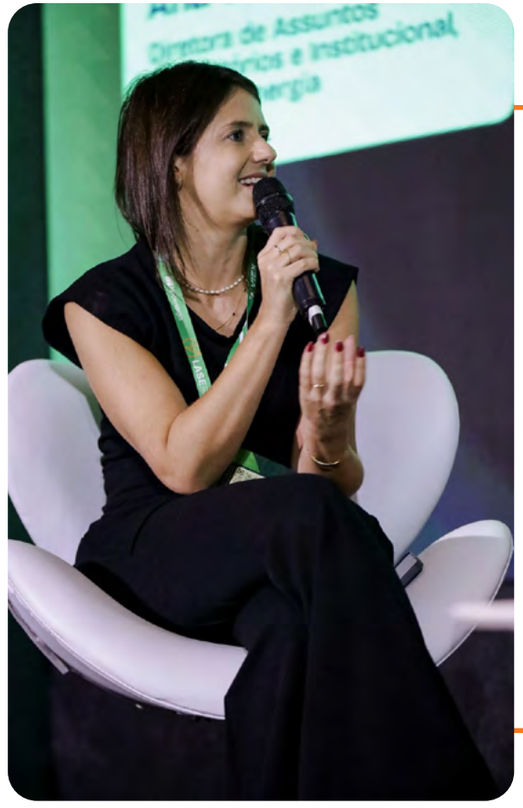
- Participation in the CDP Climate Change initiative and sharing of data through the GHG Protocol Public Emissions Registry.;
- Utilization of the Climas software and partnership with WayCarbon for detailed emissions monitoring.
- GHG Protocol Gold Seal Certification for the fourth consecutive year.

Electricity and fuels

GRI 302-1, GRI 302-4

In 2024, the total consumption of electrical energy and fuels within the company was 1,363,291.2 GJ. Of this total, approximately 7 percent was from electricity, 92 percent from renewable fuels, and 1 percent from non-renewable fuels. There was a reduction of around 75 percent in energy consumption, considering fuels and electricity. The significant variation is primarily due to the reduction in sugarcane bagasse consumption, resulting from the divestment in biomass plants. For more details on Elera's decarbonization performance, including its emissions history, please see the Attachments chapter at the end of this document.

The company recorded primary data from suppliers involved in the expansion of the Janaúba Solar Complex, increasing the accuracy of the emissions inventory and promoting more engagement in the supply chain



Consumption neutralized

In 2024, Elera partnered with Viex to ensure that five major energy events had 100 percent of their electricity consumption neutralized through the use of International Renewable Energy Certificates (I-RECs). Through this initiative, the company reinforces its commitment to the traceability of renewable energy and encourages sustainable practices within the industry. By promoting solutions that reduce the environmental impact of corporate operations, Elera underscores its dedication to ecological sustainability.

Energy consumption within the organization (GJ) GRI 302-1

	2024	2023	2022
Nonrenewable fuels consumed	15,892.0	18,015.3	14,659.8
Renewable fuels consumed[1]	1,257,698.5	5,300,389.5	4,212,049.2
Electricity	89,700.7	91,370.5	38,407.8
TOTAL	**1,363,291.2**	**5,409,775.2**	**4,265,116.8**

[1] *In 2024, there was a reduction in the consumption of renewable fuels due to the divestment in biomass plants.*

Water resource and waste management

Water Resources GRI 3-3, 303-1, 303-2, IF-EU-140a.3

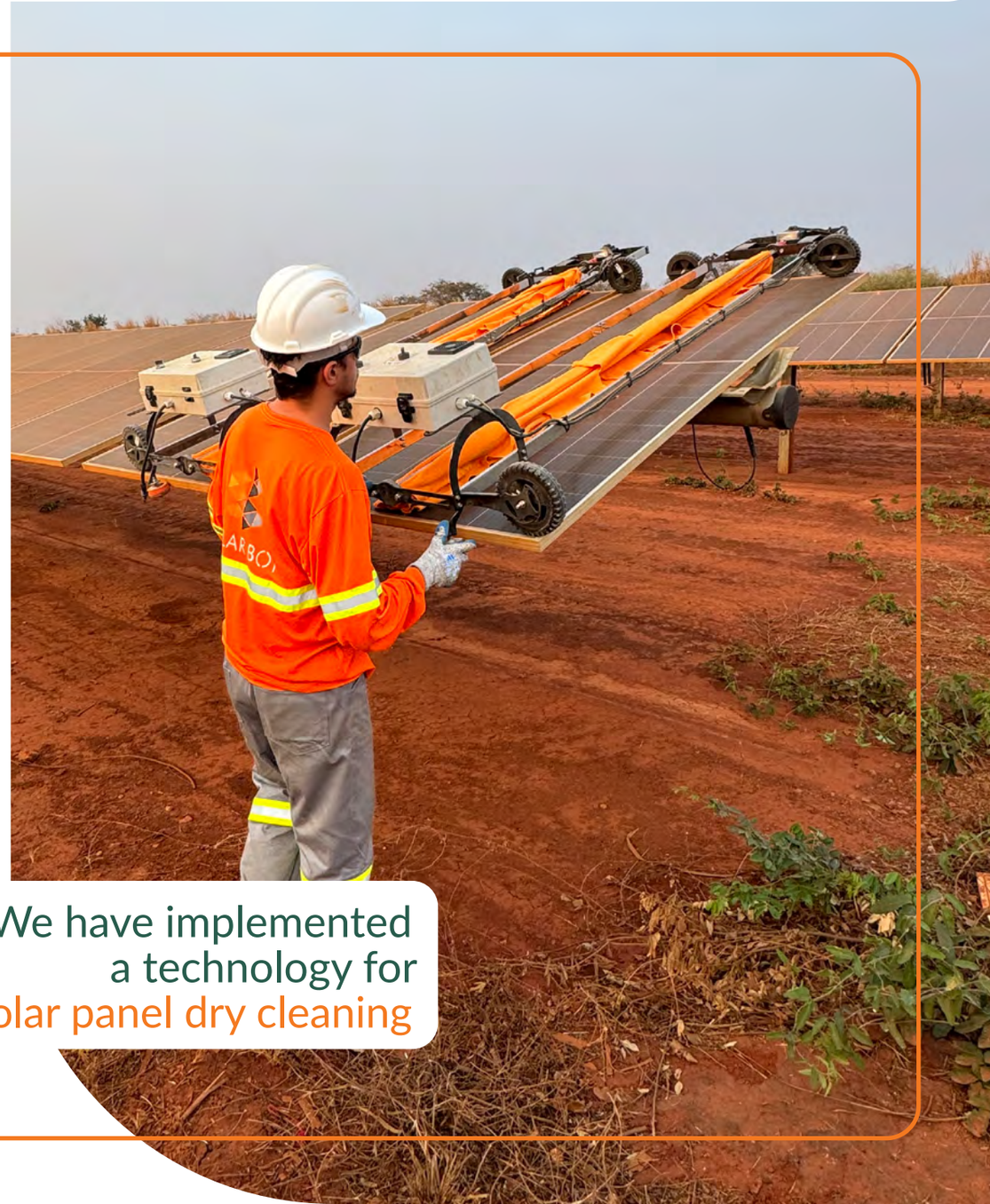
Efficient water management is an essential pillar for Elera, which adopts sustainable practices to minimize impacts and optimize the use of this resource in its operations. In water assets, the volume withdrawn for energy generation is fully returned to the rivers, ensuring environmental balance and not interfering with water quality.

The quality of water in reservoirs and effluents is monitored through field and laboratory analyses, optimizing water resource management in alignment with the National Water Resources Plan, the River Basin Plan, and CONAMA Resolutions No. 357 (dated March 17, 2005) and No. 430 (dated May 13, 2011) for states lacking specific legislation on this subject. The company also upholds specific plans, such as the Environmental Plan for the Conservation and Use of the Surroundings of Artificial Reservoirs and the Water Resources Management Plan. These plans ensure regulatory compliance and promote the efficient use of water.

In addition to regulatory compliance, the company invests in solutions to increase water efficiency:

- **Water reuse and optimization in construction** – Implementation of practices such as collecting water from air conditioning and reusing water from washing concrete mixers in construction activities, in addition to using it to moisten roads to suppress dust or for maintenance.
- **Water management in solar plants** – In Janaúba, we implemented a pilot project for cleaning solar panels using dry cleaning robots. This innovative technology eliminates the need for water in the cleaning process, promoting an even more sustainable and efficient operation.
- **Mapping assets in areas of water stress** – Adoption of the WRI Aqueduct tool to define more sustainable strategies for assets in areas of high and very high water stress, where we operate.

In 2024, Elera reinforced its strategic water management with the implementation of the Water Management Plan for the Janaúba Solar Complex, an asset in an area of high water stress according to the methodology of the WRI Aqueduct tool.



We have implemented a technology for solar panel dry cleaning

Water consumption GRI 303-3, 303-4, 303-5

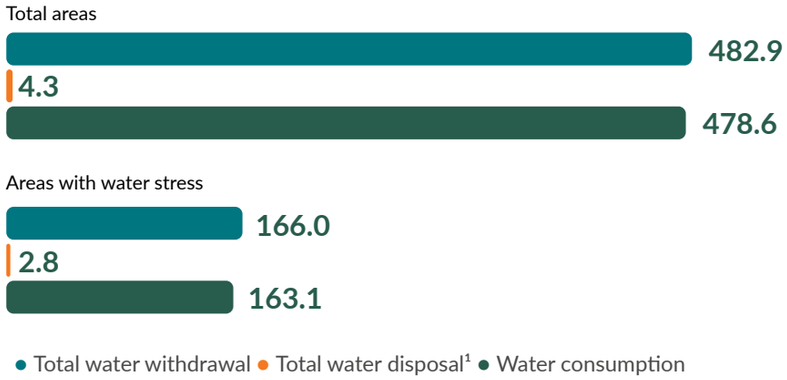
Regarding water consumption in operations, this occurs primarily for cleaning activities and administrative use. For internal and operational consumption, our water supply sources include surface water withdrawal underground water extraction via wells, purchases from local suppliers (such as water delivered by tanker trucks), and public water utility services (limited to the Company's administrative headquarters).

The sale of two biomass assets contributed to reducing water consumption, as these assets were traditionally high consumers of the resource. In addition, updates to water restriction maps led to the reclassification of certain assets, removing them from critical zones and supporting the achievement of the Company's sustainability goals.

Monitoring and Analysis GRI 303-2, IF-EU-140a.2

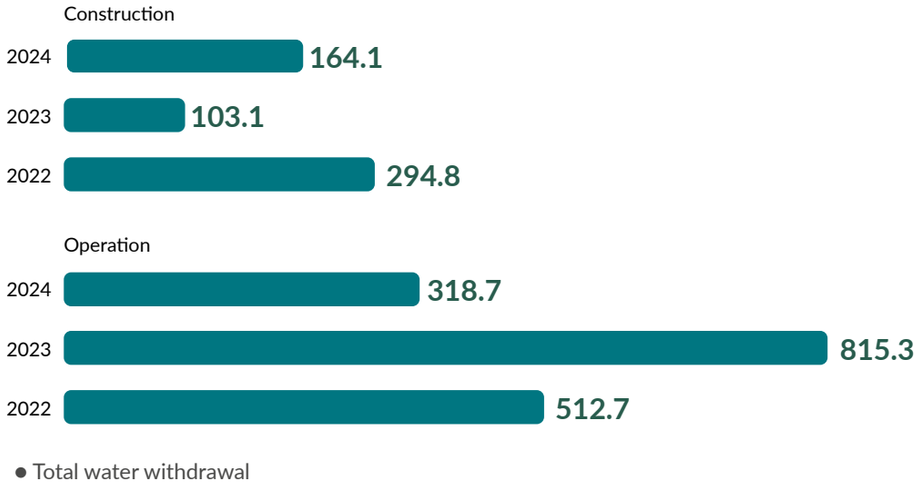
Elera manages effluents in compliance with applicable state legislation, adhering to CONAMA Resolutions No. 357/2005 and No. 430/2011 in states without specific standards, as well as the National Water Resources Plan and the River Basin Plan. Effluent collection and analyses are conducted by licensed laboratories, ensuring compliance with environmental standards. Although it does not have specific internal guidelines, the company adheres to BEP HSSES-4.4 Environmental Protection and CETESB Technical Standards (L5.202 and L5.511). Furthermore, it regularly monitors both the receiving water bodies and the effluents, ensuring minimal environmental impact and compliance with current regulations. For assets in operation and under construction, no incidents of noncompliance associated with licenses that do not meet water quality standards occurred in 2024.

Water consumption[1] (ML) - 2024 GRI 303-5



[1] *The disposal value refers to liquid effluents from septic tanks, which are periodically monitored, with quantitative data recorded at the time of disposal through Transport Manifests (MTR).*

Water withdrawal GRI 303-3



Waste GRI 3-3, 306-3, 306-2

Elera continuously manages solid waste across its assets under construction, in operation, and in offices, mitigating the environmental impacts of improper handling and ensuring the proper disposal of hazardous waste.

Elera's HSSE policy prioritizes minimizing environmental impacts and efficiently managing natural resources, operating under an Environmental Management System (SGA) and ensuring that all assets have a Solid Waste Management Plan.

The company strictly follows environmental legislation and maintains updated records in the National Information System on Solid Waste Management (SINIR) and in equivalent state systems. For assets in operation, the company undertakes continuous monitoring through an automated system, with traceability of the waste class and destination technology. For assets under construction, waste management is conducted by Elera in partnership with contractors and suppliers, ensuring effective control over the disposal of materials and the prioritization of sustainable treatments.

In its ongoing effort to reduce, reuse, and recycle materials while promoting the circular economy, the company expanded reverse logistics in 2024 and strengthened partnerships with cooperatives to ensure proper waste treatment in its operations and projects. A highlight was the expansion of the Janaúba Solar Complex, with more than 90 percent of the waste destined for sustainable treatment, such as recycling, composting and reuse.

With the goal of reducing landfill waste volume by 20 percent compared to 2021, Elera operates reverse logistics for items such as oil, herbicide packaging, and batteries.

WASTE MANAGEMENT HIGHLIGHTS IN 2024

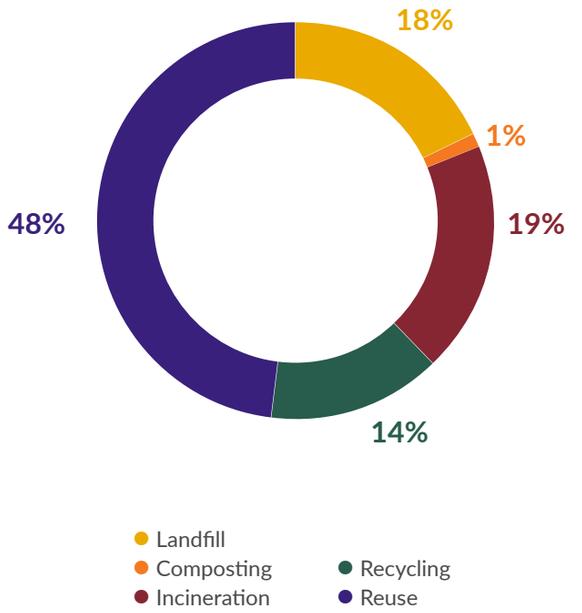
- **Operation – reduction of landfill disposal:** 78 percent less waste destined to landfills compared to 2021 for operating assets.

- **Monitoring of floating waste:** 20.7 metric tons removed from reservoirs, reducing impacts on silting and water quality in rivers and reservoirs. This waste, not originating from the plant's operation, accumulates near the plants' water intake and is collected and properly disposed of by Elera. For 2025, the company plans to partner with the city of Santos Dumont, where the Anna Maria PCH is located, to install ecological barriers and implement environmental education programs aimed at reducing waste in waterways.

WASTE DISPOSAL (METRIC TONS)

Operation + Construction	
Landfill	547.4
Composting	18.9
Lamp decontamination	0.1
Incineration	589.0
Recycling	426.7
Re-refining	15.3
Reuse	1,489.6
TOTAL	**3,087.2**

In the expansion of Janaúba Solar Complex, more than 90 percent of the waste was destined for sustainable treatment, such as recycling, composting and reuse



- **Oil spill management:** considering construction and operation activities, we recorded 895.30 liters leaked over the year in 379 incidents, 97 percent of the volume having been recovered and treated. These leaks are mostly related to vehicle and machinery operation and, whenever detected, they are immediately controlled and mitigating measures taken.

- **Monitoring in the offices:** reports on waste in units in RJ and SP are now recorded by Elera, even when managed by third parties.

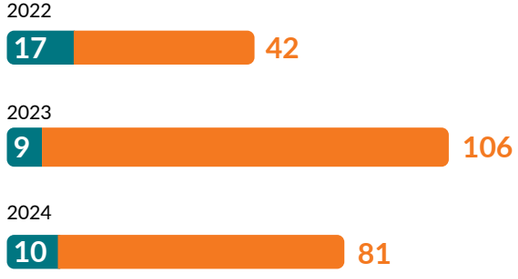
- **Sustainable construction:** the expansion works of the Janaúba Solar Complex generated large volumes of waste such as wood, cardboard and plastic. The company managed this waste responsibly by prioritizing its disposal through waste picker associations, recycling suppliers, and reuse for energy generation in partnership with local companies. Through these actions, it was possible to achieve an indicator of 94 percent of waste sent for reuse, composting or recycling.

- **Circular economy:** more than 500 photovoltaic modules (or 16 metric tons) damaged or rejected during the expansion of the Janaúba Solar Complex for recycling. This action reinforces the prioritization of sustainable solid waste disposal technologies and also made it possible to avoid the use of a volume of 39 m³ in landfills.

More than 500 photovoltaic modules were destined for recycling during the expansion of the Janaúba Solar Complex, avoiding the use of a volume of 39 m³ in landfills.

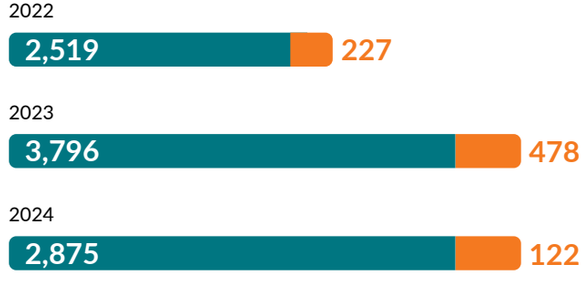
Hazardous waste generated GRI 306-3

Total weight of non-hazardous waste diverted from disposal in metric tons GRI 306-3



Non-hazardous waste generated GRI 306-3

Total weight of non-hazardous waste diverted from disposal in metric tons, except effluents GRI 306-3



● Construction[1] ● Operation

[1] *Data related to assets under construction are compiled monthly by analyzing control spreadsheets, MTRs and CDFs provided by contracted companies (contractors).*

Biodiversity preservation

GRI 3-3, 101-3, 101-2

In 2024, biodiversity diagnoses and management plans (PGB) were carried out for 100% of the assets

Elera adopts a strategic approach to biodiversity preservation, ensuring that its operations align with environmental best practices. The company has a Biodiversity Conservation and Ecosystem Services Policy to establish principles, guidelines, pillars and commitments to guide the addressing of issues related to the conservation of biodiversity and ecosystem services in territories and respective biomes of operation; and an ESG Policy to describe its commitments applied to asset management and how ESG considerations are integrated into the investment life cycle to mitigate risks and create value. Both policies apply to all activities of the company controlled subsidiaries and, subject to due approvals, all assets under management, as well as to all their respective statutory directors, executives, employees and temporary workers.

Elera's assets are located in several Brazilian biomes. For efficient management, mapping of areas of interest for conservation and threatened species around the assets is carried out using the IBAT (Integrated Biodiversity Assessment Tool). Based on this listing, diagnoses and Biodiversity Management Plans (PGB) were developed for 100 percent of the assets.

Additionally, a pilot report was developed using the TNFD framework, and ongoing biodiversity monitoring programs are maintained, covering various assets. These programs include monitoring of fauna, ichthyofauna, flora, water quality, noise, and air quality.

In part of its hydroelectric assets, Elera implements solutions for the protection of fish habitats. These actions are developed in collaboration with fishing associations, communities and consultancies, and environmental agencies. Currently, the company does not have specific targets to halt and reverse biodiversity loss. However, it plans to expand the scope of studies developed in areas equivalent to biodiversity and to apply the TNFD report across all its assets, reinforcing its commitment to sustainable management.

Another essential pillar of the strategy is environmental offsetting, ensuring that the vegetation suppression required for the implementation and maintenance required in our assets are accompanied by compensatory measures, such as reforestation, and recovery of degraded areas and payment of environmental fees. To restore and rehabilitate affected ecosystems, the company maintains 59.1 km² of environmental protection areas and 11.18 km² of restored areas, whose activities had been completed or were in progress in 2024.

See other biodiversity preservation actions:

- **Wildlife conservation:** this includes fish transposition and fauna monitoring in several units, such as the manual transposition systems done at the Barra do Braúna, Ivan Botelho III, Verde 4A and Verde 4 plants. These actions aim to ensure that our operations are in line with the preservation of biodiversity, contributing to the maintenance of high genetic diversity and enabling the control of exotic species in the basin.

- **Monitoring of water quality and macrophytes:** assessment of the water quality of our plants' reservoirs considering the standards established by legislation. Through macrophyte monitoring, environmental quality indices, and aquatic community assessments, we have demonstrated that reservoir environment and biodiversity are stable.

- **Environmental restoration:** in 2024, 11.18 km² underwent recovery, with monitoring by experts and issuing of reports to environmental agencies.

Irapuru Project: reduction of vegetation suppression

Elera revised a portion of the Janaúba Solar Complex expansion project (Irapuru Project) to avoid the removal of native vegetation, reaffirming its commitment to mitigating biodiversity impacts and aligning with Brazil's Climate Plan. Thus, during the development phase, the company prioritized the relocation of solar panels, as foreseen in the original project, to areas that were already degraded or used by human activities, avoiding the suppression of native vegetation and significantly reducing greenhouse gas emissions resulting from this practice.

The review of the executive project enabled the replacement of areas of native vegetation with degraded areas, achieved through the collaboration of the environmental and engineering teams. This initiative prevented the removal of 197 hectares of vegetation in the municipality of Janaúba and the emission of around 82,000 metric tons of CO_2, demonstrating Elera's commitment to avoiding environmental impacts and mitigating the effects of climate change.

Recovery of riparian forests in SC

In 2024, Elera sponsored the ”Pacto da Mata Ciliar” (Riparian Forest Pact) project, which planted more than 4,500 seedlings, contributing to the protection of springs and the prevention of erosion. Fifteen smallholders from Angelina, in Greater Florianópolis area (SC), received seedlings free of charge to recover degraded areas.

In addition to providing seedlings of native species, such as of araçá, ingá and ipê, the project includes technical guidance to ensure successful planting. The action strengthens local biodiversity and reinforces Elera's commitment to ecological restoration and the sustainability of water resources.

Direct drivers of biodiversity loss

GRI 101-4, 101-6, 101-7

At Elera, the identification of environmental impacts begins in the planning phase through environmental studies and risk matrices. The impacts resulting from construction and operation activities include waste generation, greenhouse gas emissions, vegetation suppression, noise generation, and shading (strobe effect). Events such as fish kills, oil spills, cyanobacteria blooms, the running over and death of wild animals, habitat changes, and microclimate changes (solar), among others, can also be considered occasional (accidental) impacts.

All identified potential environmental impacts are managed within the framework of the company's environmental management system and through the execution of environmental programs. The company continually invests in avoiding and, when not possible, minimizing or mitigating negative impacts and in enhancing environmental and social benefits, ensuring that its operations are sustainable.

Considering the 23 assets located in sensitive areas, land use changes occurred mainly due to the construction of operational infrastructures. Since the construction of the plants in 1969, these changes have totaled 59.36 km², including the conversion of 7.82 km² in the Irapuru Project carried out in 2024. These areas include blockages, powerhouses, substations, access points, wind turbine areas, areas with solar panels, transmission lines, among other structures necessary for the installation and operation of assets.

As part of its environmental practices, such as the Degraded Areas Recovery Program (PRAD), Forest Recovery Projects (PTRFs) and other plantings, Elera prioritizes the use of native species in environmental recovery. Seeking to further improve biodiversity management processes, the company intends to understand the impact of its supply chain on biodiversity in the coming years.

Today, the management of these impacts is conducted through the company's environmental management system, which requires suppliers to meet environmental standards and report monthly indicators, supported by periodic inspections and records of non-compliance.

Changes in biodiversity

In 2024, the company conducted an assessment of the impacted ecosystems using the company for Nature – No Net Loss methodology, which uses the InVEST application suite. This year, a few assets participated in this pilot project, which will be expanded to all units in 2025.

During the preparation of biodiversity management plans, 793 threatened species were identified in the areas of the units using secondary data, including 132 fauna species and 661 flora species. In 2025, the company plans to cross-reference secondary data with data collected in the field during monitoring. The idea is to check the occurrence of these species near the plants.

Ecosystem services GRI 101-8

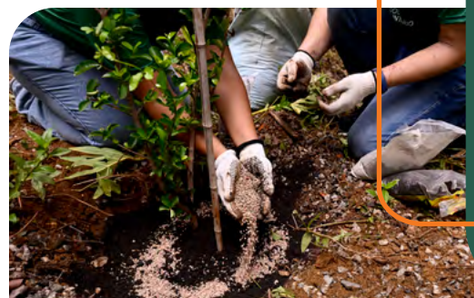
Ecosystem services are essential benefits generated by ecosystems for human well-being and environmental stability. They are classified into provisioning (goods such as water and food), supporting (processes such as nutrient cycling and pollination), regulating (stabilization of processes such as carbon sequestration and disaster control), and cultural (intangible benefits such as recreation and cultural identity). To Elera, recognizing the importance of ecosystem services is essential to ensuring sustainable practices. The ecosystem services most closely related to its activities in sensitive areas are habitat, climate, and water. The preservation of these services supports the maintenance of biodiversity and ecosystem health, while also contributing to the continuity of operations and the mitigation of environmental impacts, in alignment with sustainability and socio-environmental responsibility goals. To learn how ecosystem services are related to our activities, see indicator 101-8 in the Attachments.

Locations with biodiversity impacts GRI 101-5

To identify areas sensitive to biodiversity, the company analyzed several secondary databases from organizations such as IBGE, MMA, IBAT, ICMBio, and WWF, among others. The analyzed areas considered a 5-km buffer around our wind assets and a 3-km buffer for the other assets, and information related to the biome, phytophysiognomies, priority areas for conservation, sustainable use, and sharing of biodiversity benefits; endangered flora; endangered fauna; concentration areas and endangered birds; water risk; conservation units; and areas of importance for biodiversity were identified and verified.

With this, the following were identified:

- 22 where endangered bird species are concentrated;
- 18 priority areas for conservation, sustainable use and sharing of benefits from biodiversity (MMA data);
- 1 key biodiversity area (IBAT);
- 2 areas of high or extremely high water risk;
- 4 conservation units 3 World Database on Protected Areas (WDPA).



Socio-environmental awareness

On Environment Day, Elera brought together employees, business partners, and the community for various events, including Momento Elera—an initiative that taught employees at the São Paulo office how to use food to avoid waste, as well as how to purchase and store it properly. Chef Uridéia Andrade, creator of the Flore de Mandacaru buffet, gave the presentation.

The “Multiplica” Program – Environment edition invited the president of our self-production partner, the AEGEA Institute, Édison Carlos, for a chat about initiatives and challenges on the ESG agenda. The event covered topics such as sewage collection and treatment, basic sanitation and renewable energy. It also included the distribution of Turma da Mônica comic books, customized to address the UN’s 17 Sustainable Development Goals.

At the operational plants, all employees participated in training and environmental awareness activities and received ecological gifts, such as thermal bottles, to help reduce plastic use.

In the communities where we operate, such as the Quem-Quem district near the Janaúba Solar Complex, we created a special program involving children and adults over several days of mobilization. At the Doutor José Esteves Rodrigues State School, we provided specific training on climate change, a puppet show on the importance of forests at the CMEI Cantinho Feliz daycare center and the planting of a local vegetable garden. In addition, Elera promoted an educational campaign on forest fires and prevention measures with the support of the State Environmental Police, held a seminar with the community on climate change and sustainability, and planted ipê seedlings in the district square.

5

Social pillar

IN THIS CHAPTER:

- Respecting Human Rights
- Employee Development and Well-Being
- Development is a Priority
- Diversity and Inclusion
- Climate Survey
- Health & Operational Safety
- Relationship with the Communities
- Private Social Investment

Respecting human rights GRI 3-3

We are committed to the highest ethical standards, integrating individual and collective human rights into our governance and management. Our operations adhere to guidelines aligned with international legislation and standards, including the United Nations Universal Declaration of Human Rights, the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, the International Labour Organization (ILO) Principles, the OECD Due Diligence Guidance for Responsible Business Conduct, and the Voluntary Principles on Security and Human Rights.

Our ESG agenda objectives drive policies aimed at employee well-being, mitigating environmental impacts and the socioeconomic development of the communities in which we operate. We adopt rigorous governance and due diligence practices across our value chain with a commitment to respecting for human rights and compliance with local legislation in our operations. This includes the prevention of forced and child labor, and the assurance of a safe working environment free from discrimination or harassment, where every individual is treated equitably regardless of their characteristics or conditions. These guidelines are officially documented in resources such as the Code of Corporate Conduct and Ethics, the Positive Environment Policy, and the Supplier Code of Conduct. Additionally, we follow the guidelines of Brookfield Renewable's Human Rights Policy, reinforcing our adherence to ethical, responsible and sustainable business practices.

At Elera, we hold that respect and appreciation for individuals are fundamental to fostering a collaborative and innovative work environment. In a year of internal transformations, this commitment was reflected in the attention given to our employees, in team integration and in adapting to new challenges.

Click here to go to Elera's transparency page.

Respect and appreciation for individuals are fundamental to fostering a collaborative and innovative work environment

A year of integration and consolidation

The relocation of the office from Rio de Janeiro to São Paulo marked a significant milestone for Elera in 2024, offering enhanced opportunities for networking, closer connections with strategic suppliers in Brazil, and visits from international suppliers. To ensure a smooth transition, the company invested in a robust integration process, promoting team adaptation and collaboration among teams.

This movement also required adjustments to internal processes, review of routines and new initiatives aimed at employee engagement. With a strengthened team and new structured fronts, the company consolidated its position in São Paulo with greater synergy and fluidity in business.

Employee development and well-being

GRI 3-3, 2-7, 401-1

At Elera, we believe that a healthy, inclusive, and stimulating work environment is essential for the personal and professional growth of our employees. In 2024, we upheld our commitment to the development and well-being of our teams, aligning with the company's transformations, including the relocation of our office from Rio de Janeiro to São Paulo.

The transition process posed a significant challenge, given the hiring and integration of new professionals into our organizational culture. Still, we continue to advance on strategic fronts, such as expanding diversity and inclusion. As part of this commitment, we revised the requirements for certain positions, removing the English requirement to broaden access to new opportunities. Furthermore, reinforcing our commitment to a plural environment, we welcomed a new group of 20 interns and exceeded our targets for hiring apprentices and People with Disabilities.

Security, one of the pillars of the people management process, also received comprehensive attention. The company routinely adopts practices that ensure compliance with safety standards, including the proper use of protective equipment, prevention of occupational diseases, and promotion of healthy working practices.

Benefits GRI 401-2

Elera continues to offer a robust benefits package, with highlights such as Vidalink (medication assistance that provides pharmacy discounts) and gym support. Check out the others:

Quality of life and development:

- Language assistance;
- Training programs;
- Health and dental insurance;
- Profit Sharing (PS).

Financial security and family support:

- Private pension;
- Life insurance;
- Allowance for daycare, babysitting or school;
- Extended parental leave.

Financial support and mobility:

- Payroll loan;
- Transport/parking voucher;
- Meal or food voucher, with Christmas assistance in December.

Safety is a non-negotiable topic at Elera and 2024 was no different, through preventive programs and actions

513
OWN EMPLOYEES
on 12/31/2024

942
OUTSOURCED
on 12/31/2024

150
HIRES
105 men
and 45 women

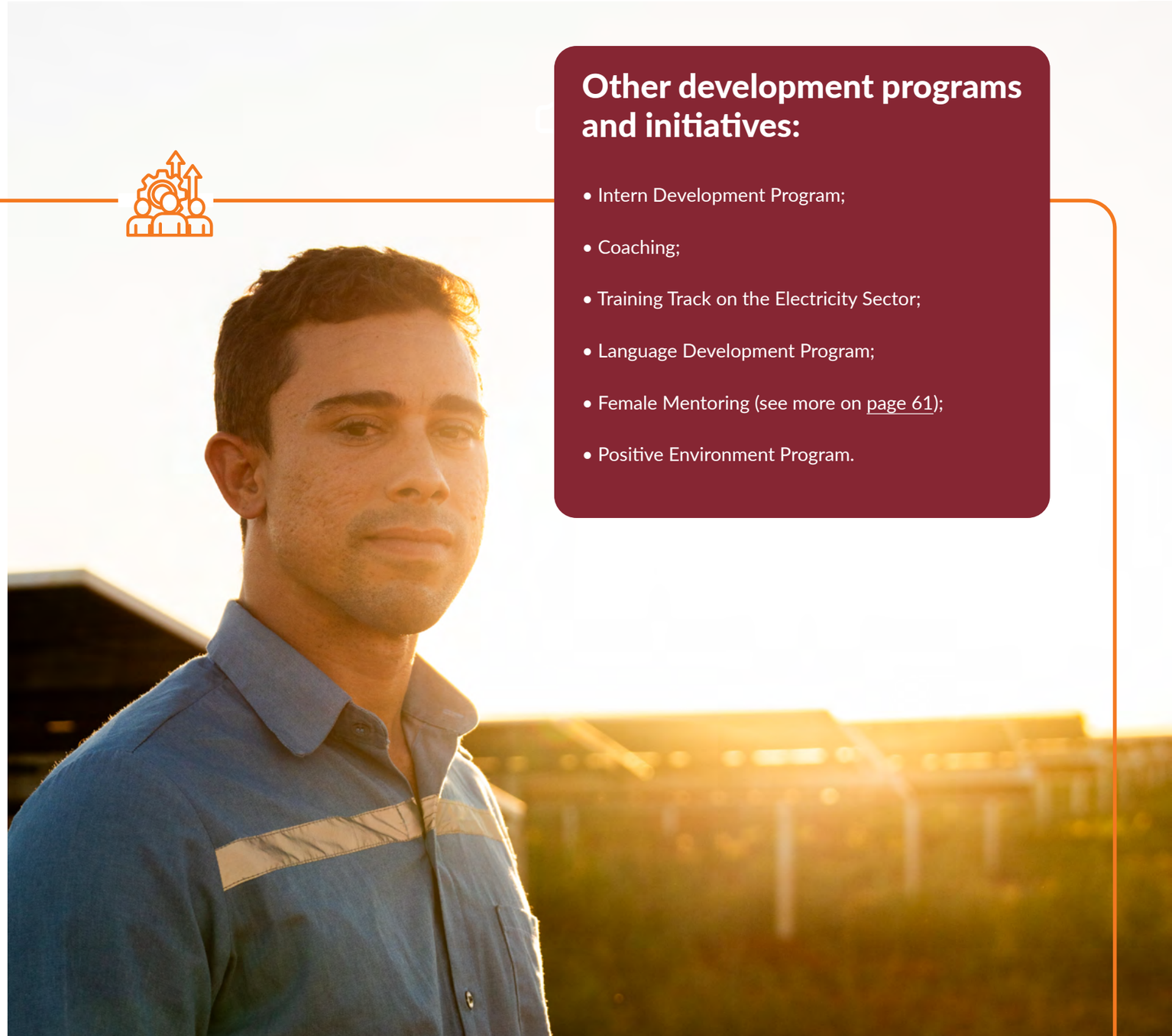
Development is a priority

GRI 404-2

During the year, we delivered various training options to our employees, including some aimed at the energy sector

Employee development is a priority for Elera, covering technical and behavioral skills. In 2024, the company continued its structured training programs, which included an in-company MBA focused on the energy sector. In addition, it mapped high-performance professionals and structured customized development plans. The company also encourages career transition, allowing employees to participate in internal processes and offering support for relocation in the market when necessary.

Another important area is individual performance assessments. Through this practice, Elera assesses employees' performance against established skills, objectives, and goals. The process involves self-assessments, manager evaluations, 360° feedback, and final performance reviews.



Other development programs and initiatives:

- Intern Development Program;
- Coaching;
- Training Track on the Electricity Sector;
- Language Development Program;
- Female Mentoring (see more on page 61);
- Positive Environment Program.

Diversity and inclusion

GRI 405-1

In 2024, Elera Renováveis reaffirmed its commitment to diversity, equity, and inclusion by strengthening strategic actions to enhance workforce representation and ensure a more diverse and welcoming work environment. As part of its ESG strategy, the company has set a goal to achieve 40 percent women in leadership positions by 2030 and has initiated concrete steps to turn this ambition into reality.

Gender equity progressed with the appointment of a female vice president and the continuation of the Female Mentoring Program, in partnership with LHH. The initiative provides a structured environment for women's professional development, covering topics such as unconscious biases, strategic communication, and leadership. Upon completing this program, Elera established a female affinity group to continue supporting discussions on the importance of equity and sorority in the workplace.

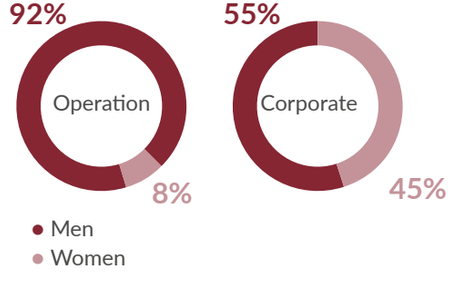
Moreover, Elera, in collaboration with the Federal Institute of Northern Minas Gerais (IFNMG) and FADETEC, launched free qualification courses for residents of Janaúba and the district of Quem-Quem (MG).

Elera's commitment to a more inclusive environment is also evident in promoting respect for differences as a fundamental pillar of its organizational culture. To this end, the company conducted awareness-raising actions, including training on respect for leadership, discussion groups and active listening forums.

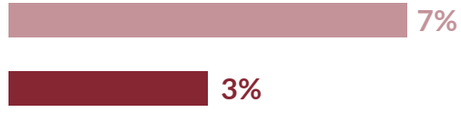
Another central aspect of Elera's strategy is building a work environment free from discrimination and harassment. The Positive Environment Policy guides employees and managers on guidelines to ensure fairer and more equitable relationships. Furthermore, the company maintains specific channels for reporting any form of prejudice and does not tolerate discriminatory behavior based on gender, ethnicity, disability, sexual orientation, or any other diversity bias.

Generational diversity

Gender diversity



Diversity – minority groups



Climate survey

In 2024, the company conducted a world-wide survey comparing Brookfield Renewable's indices with those of renewable energy solutions platforms, targeting its employees. The survey recorded 78 percent engagement among Elera employees.

The survey also highlighted opportunities for improvement, such as the perception of professional growth (75%) and internal communications (74%). To enhance these areas, the company plans to introduce the 2025 Leadership Program and will work towards increasing transparency regarding results and strategic directions. The Town Hall, a CEO-led event, will be a key instrument for this alignment and will be held on a quarterly basis.

91%
realize that the company offers the resources and training necessary for the job

88%
feel that they are treated with respect and that their contributions matter to the company

86%
believe that the company demonstrates a clear commitment to ESG initiatives and has important health and safety practices in place.

Health and well-being

GRI 403-1, 403-3, 403-8

Ensuring the safety of employees and service providers is a top priority at Elera. The company adopts the Safe Work Management System (SWMS), Brookfield Renewable's global standard, to ensure safety across all its operations, from construction and maintenance to asset management. The SWMS covers 21 specific elements and is implemented by the Company's management team with the support of the company's Health and Safety specialists, ensuring compliance with regulatory standards and industry best practices. SWMS covers 100 percent of its own and third-party workers who work in its plants. GRI 403-8

The governance of Health and Safety, Personal and Property Security, and Environment (HSS&E) falls under the purview of senior leadership, who diligently monitor the sector's performance. Both employees and third-party partners are responsible for adhering to HSS&E guidelines and implementing management systems in their daily activities.

As this is a collective responsibility, all employees are encouraged to actively participate in identifying and mitigating risks

Risk monitoring

GRI 3-3, 403-1, 403-2, 403-4

Elera adopts rigorous risk management to ensure a safe and reliable working environment. Our Risk Analysis Program encompasses all facilities and aims to identify and mitigate risks classified as high, medium, and low, with a particular emphasis on high-risk scenarios. This is achieved through the implementation of safety barriers, applied as needed. These analyses, conducted by qualified professionals, occur in detail every five years, with annual updates during management audits to monitor the implementation of corrective measures.

Safety is a shared responsibility, and all employees are encouraged to actively participate in identifying and mitigating risks. Any employee who notices an unsafe condition or act is required to take immediate action to rectify the situation or document the incident within the Governance, Risk, and Compliance (GRC) System. This ensures that the responsible authority oversees and monitors the necessary corrective actions.

In high-risk situations, immediate notification to the supervisor is essential to facilitate a swift response. If there is a serious and imminent risk to any professional, activities are halted immediately to ensure worker safety. Employees have the right to refuse to continue working under unsafe conditions.

Furthermore, all events related to HSS&E are investigated using a specific methodology, ensuring the identification of causes and the implementation of corrective actions to prevent recurrences. In high-risk situations, in-depth investigations are conducted to reinforce the culture of prevention and continually improve safety protocols.

Elera holds bi-monthly safety meetings at each of its plants, bringing together supervisors, maintainers and HSS&E specialists to reinforce guidelines and engage workers in incident prevention. Alongside these meetings, our teams strive to meet specific objectives, including conducting Safe Work Observations, evaluating Daily Safety Plans, reviewing Pre-Work Meetings, and undertaking workplace inspections. These initiatives strengthen awareness and reduce operational risks.

To continually improve safety practices, we have a Formal Occupational Health and Safety Committee, which represents all operational areas and includes professionals from different hierarchical levels. The committee meets to monitor safety programs, evaluate performance, analyze incidents, and review the quality of SWMS procedures used by the company, ensuring that best practices are applied and constantly updated.

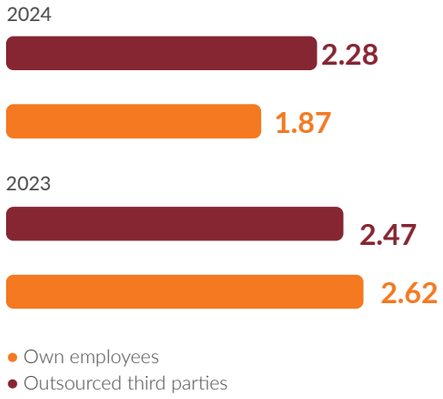
In 2024, the rate of work incidents requiring mandatory reporting was 1.87 among employees and 2.28 among third parties. There were 2 work incidents requiring mandatory reporting with employees and 8 with third parties. The figures indicated a decline compared to 2023, during which there were 3 work incidents that required mandatory reporting, involving 3 employees and 11 third-party contractors. The rate of work incidents requiring mandatory reporting previous was 2.62 among employees and 2.47 among outsourced parties. GRI 403-9

Training and promotion of health and safety

GRI 403-5, 403-7, 406-5

Ongoing health and safety training is an essential part of Elera's strategy. Employees participate in training on risk management, regulatory standards and operational procedures, in addition to bi-monthly meetings with HSS&E experts to reinforce safety guidelines.

Rate of work-related incidents requiring mandatory reporting



Health and well-being

GRI 3-3, 403-6

To foster well-being, the company launched a series of impactful initiatives, prominently featuring the Well-being Month. This initiative included a variety of activities centered on enhancing quality of life and promoting health. The offerings encompassed lectures on topics like work-life balance and time management, as well as activities such as massage and yoga. It also launched the Positive Environment program, which provides valuable information to employees on key topics for a pleasant and respectful workplace. He gave a talk on Non-Violent Communication to all employees, reinforcing the importance of assertive verbal expression, based on mutual respect, sensitivity and cooperation. There was also specific training for leadership on preventing and combating harassment, discrimination and retaliation. Operations leaders also had the opportunity to receive training on Psychological Safety, with the aim of creating increasingly open environments so that all employees can contribute their ideas and opinions.

The months of September, October and November were also marked by lectures to remind people respectively about the importance of mental health, breast cancer prevention and prostate cancer prevention. During the latter two campaigns, the company suspended co-participation fees for consultations and exams related to these types of cancer during the campaign months.

To encourage sports participation, the company organized an internal tournament featuring beach volleyball, beach tennis, and functional training, held in São Paulo. To facilitate this, it rented a court to provide the team with an opportunity to better acquaint themselves with one another, thereby fostering collective well-being. Through the “Elera Conecta Esporte” (Elera Connects Sport) program, the company celebrated health, integration and collaborative spirit. Paying homage to the 2024 Olympic Games, the competition awarded medals, strengthening the synergy between areas and employees.

The company also launched the “Momento Elera” (Elera Moment) action, which aims to offer an active break for employees at the São Paulo office. Between March and September, seven editions of these events were held, each offering unique experiences. Among them were two 360° videos, where our team was invited to virtually fly over the Janaúba Solar Complex and the Seridó Wind Complex.

Relationship with the communities

GRI 2-25, GRI 3-3, GRI 413-1, GRI 203-2, EU20

Guided by our Social Responsibility Policy and by the Relationship with the Community Policy, we seek to promote the local economy, increasing the income of the population directly impacted by increasing employability, training the workforce, product and service procurement from local suppliers and increasing municipal tax collection.

Elera is dedicated to identifying and managing the impacts generated by its projects, a process that begins with Environmental Impact Studies conducted as part of the environmental licensing process. This process encompasses the stages of preliminary licenses (LP), implementation licenses (LI), and operation licenses (LO). Additionally, it includes specific studies for indigenous populations (ECI) and quilombola communities (PBAQ), when applicable. These studies identify the positive and negative impacts, potential, weaknesses and vulnerabilities of the territory in relation to the implementation and operation of each project.

In the implementation planning phase, all communities in the project's area of influence are identified, including communities that have individual and collective rights regulated by international conventions. At this point, any potential impacts associated with the construction phase are identified. In collaboration with the community, mitigation measures are proposed to address these impacts effectively. Throughout the construction phase, communities are continuously consulted and kept informed about each stage of the project. This is achieved through pre-work communication initiatives, the distribution of monthly newsletters, and hosting community meetings, which collectively ensure a platform for free and collective expression.

Simultaneously, 100 percent of the operational assets are subject to continuous monitoring through socioenvironmental programs (PEA/PCS). This process includes regular meetings with communities and the provision of a free communication channel, allowing community members to register formal complaints. We maintain open communication with communities via the Community Service Line (LAC), a channel that receives demands, complaints, suggestions, and questions. These are then forwarded to our Social Responsibility team for appropriate handling and response.

In 2024, we recorded 145 complaints through the 0800 toll-free channel and local service channels. These demonstrations were analyzed and addressed, allowing close monitoring of the communities' demands and concerns. Continuous monitoring of these interactions contributed to timely adjustments in our engagement strategies, ensuring that local needs were efficiently met and that relationships with stakeholders were strengthened over time.

Additionally, we provide a Confidential Channel, which can also be accessed by community members. These are tools for community relationships and engagement, enabling the public dissemination of information about the project and impact management measures, as well as free expression by the population.

Our goal is to avoid or minimize the displacement of people or communities whenever possible. When unavoidable, we work to ensure equivalent living conditions, preserving social and cultural relationships, with the participation of those involved, in addition to monitoring adaptation to the new location. We monitor social indicators in construction and operational assets, which help us measure how the project is interacting with the population.

Voluntarily aiming to gain a deeper understanding of the areas influenced by its projects, the company conducts social diagnoses for projects that are under construction, as well as for consolidated and operational projects. For projects under construction, whenever applicable, detailed diagnoses are prepared focusing on socio-environmental aspects. These assessments provide the company with crucial information needed for developing social investment programs or actions within the territory.

For consolidated and operational projects, diagnoses are prepared strategically, following the demands and dynamics of interaction with the communities. In other words, monitoring the development of community relations and engagement, by updating stakeholder matrices, the quantity and content of manifestations in free communication channels and in interactions between communities and local teams.

Community Assistance Line (LAC)

Phone: 0800 881 4044
Working hours: Monday to Friday, 9 am to 6 pm

Active contribution to communities

1 Socio-environmental baseline study prior to project execution

We assess impacts and evaluate local needs to develop strategies aimed at preventing and mitigating effects on both communities and the environment.

2 Planning measures and adapting to local reality

Drawing from the baseline study, we establish strategic actions designed to maximize benefits and reduce impacts, emphasizing active community involvement. This is achieved through comprehensive communication programs, regular newsletters, and periodic meetings, ensuring opportunities for collective expression and engagement.

3 Transparent dialogue and continuous engagement

We provide a direct line for community service (LAC - 0800 881 4044, available Monday to Friday from 9 am to 6 pm) to address inquiries, alongside a Confidential Channel for reporting suspected violations. Additionally, our social analysts are present in the field to monitor local needs effectively.

4 Execution and monitoring

During execution, we ensure that the planned actions are implemented precisely as intended, accompanied by continuous monitoring to evaluate their effectiveness. We monitor the adaptation of the population in cases of displacement, incorporating the provision of informative materials within the framework of our social communication program. This aims to enhance understanding of the projects and their impacts.

5 Monitoring and improvements

Following implementation, we engage in ongoing monitoring to evaluate impacts and make necessary adjustments, ensuring optimal outcomes. We sustain active social indicators and invest in training teams to cultivate improved relationships with the community and municipal authorities.

Socio-environmental education: lectures and workshops on recycling, planting native trees, and environmental preservation.

Engagement: we facilitate community engagement through a variety of activities, including discussion groups and workshops, home visits, community meetings, and support for local initiatives. This in addition to employee engagement through volunteering actions.

Local impacts: we focus on job creation and professional qualification, actively fostering the development of local suppliers and supporting social projects that strengthen surrounding communities.

Private social investment

GRI 3-3, 203-1, 203-2

As a company aligned with the best sustainability practices on the market, Elera invests resources in initiatives aimed at the development of society. It prioritizes structuring projects through a private social investment tool, aiming to develop and strengthen relationships not only with the communities surrounding our projects but also with those beyond their immediate vicinity. This is done through legal compliance, or voluntarily, through the Elera's Annual Public Notice, which is an initiative that supports actions with social and environmental impact, and other social projects and donations. It's important to note that in 2024, an extensive study was conducted to restructure Elera's Private Social Investment Program. For 2025, specific indicators and targets are planned to be defined for each line of action.

Throughout 2024, the company undertook 19 private social investment initiatives totaling approximately BRL 2.3 million, including donations and voluntary and compulsory social investments.

Elera's Annual Public Notice

The Elera's Annual Public Notice is an initiative aimed at supporting projects that promote positive social and environmental impact in communities. In its 15th edition, it selected five projects from the Northeast, South and Southeast regions, based on criteria of alignment with the company's strategy and feasibility of execution. Since its creation, the notice has already benefited more than 7,000 people.

Get to know the projects approved in the latest notice:

"Quintais Produtivos" (Productive Backyards)
Launched in 2024, the program trains 13 families in agroecological production and sustainable irrigation to strengthen food security and income generation. Results include productive vegetable gardens, diversified cultivation, additional income for some families and female protagonism (12 of the 13 units are led by women). The initiative is from the Novo Sertão organization, in Limoeiro do Norte (CE).

Aroari Project (Minas Gerais) – Associação Socioambiental Filhos das Estrelas e Sertão Sustentável Project (Ceará) – Instituto Novo Sertão
Collection of organic waste, transforming it into compost for donation and conducting environmental education actions aimed at communities, schools and sustainable projects.

"Educação empreendedora para Pequenos Negócios Periféricos" (Entrepreneurial Education for Peripheral Small Businesses) (São Paulo) – Arca do Crescer
Training and incentive for peripheral entrepreneurs, with technical and socio-environmental training, promoting development and innovation in communities.

"Nosso papel é cuidar" (Our role is to care) (Santa Catarina) – APAE-CURITIBANOS
Practical and theoretical training in environmental education, with workshops on horticulture, gardening, recycling, crafts and recycled paper to promote training and awareness.

JovemLab (Farroupilhas, Santa Catarina) – Instituto Alce
The training program is comprehensive, including workshops, theoretical and practical classes, career mentoring, and opportunities to present projects to companies and public authorities.

Elera allocated approximately BRL 2.3 million to 19 initiatives including donations and social investments

As part of our community relationship strategy, we invest in social actions to promote the sustainable development of the region and improve the quality of life of the population. Our investments are planned to meet local needs, aligning them with the company's strategy and ensuring positive, long-term impacts.

Check out a few projects carried out in 2024 that reflect our social commitment to communities:

FISH PRODUCTION IN NET CAGES

Sustainable alternative for fishermen facing seasonal challenges, with 16 floating tanks installed and plans to expand to 100. The project improves infrastructure, trains fishermen and strengthens the financial security of 47 families in Minas Gerais.

ENHANCING TOURISM IN THE SERIDÓ GEOPARK

The initiative promotes sustainable tourism, geoconservation and environmental education. It has already structured tourist itineraries, trained 12 quilombola residents and 17 environmental multipliers, strengthening community engagement and the appreciation of local heritage in Rio Grande do Norte.

"ENERGIA DA LEITURA" (ENERGY OF READING)

The project aimed to train new readers in the Quem-Quem community, where the Janaúba Solar Complex is located. The actions included teacher training, the creation of storytelling groups and the holding of reading circles. Additionally, a volunteer action was conducted at the Quem-Quem State School, with the revitalization of a reading space, donation of books and furniture made from reels reused from the work.

"MUTIRÃO SUSTENTÁVEL" (SUSTAINABLE COLLECTIVE EFFORT)

In the capital of São Paulo, employees gathered at a public school in the city's South Zone to share knowledge about the market and careers in renewable energy. The environment was also revitalized with gardening, planting of seedlings and the creation of a sensory garden for students.

CINESOLAR

CineSolar is a traveling cinema that uses clean and renewable energy to show films, combining entertainment and education. In 2024, two sessions were conducted, one at the municipal headquarters in Janaúba, and the other in the Quem-Quem community.

During the exhibitions, the van used for transporting the equipment is transformed into an interactive space combining technology and art. This setup offers the public an engaging opportunity to learn about renewable energy. This playful approach reinforces the connection between cinema and the environmental education program, demonstrating in a practical way how sunlight is converted into electrical energy.

LOCAL TRAINING GRI 203-2

To boost employability in the Janaúba community, a dedicated training program was initiated, prioritizing women and local inhabitants. In partnership with the consortium responsible for implementing the Irapuru Project, the Mulheres Montadoras project trained and hired 70 women to work on the pre-assembly of Trackers.

Furthermore, in collaboration with SENAI, the Professional Development course in Building Electricity and Photovoltaic Installation was offered to 30 residents of the Quem-Quem district. Another component of the program focused on qualifying individuals for the local job market through the offering of Logistics Assistant and Administrative Assistant courses. These courses were conducted in collaboration with IFNMG and FADETEC, successfully training a total of 80 people.

These initiatives are designed not only to broaden opportunities for professional integration but also to foster economic autonomy and enhance the value of local labor. By doing so, they contribute to sustainable and inclusive development.

6 Attachments

IN THIS CHAPTER:

- GRI Indicators
- GRI and SASB Content Summary
- Credits

Governance

Communication of crucial concerns GRI 2-16

	2024	2023	2022
Threat to life and/or physical integrity[1]	0	1	0
Inappropriate behavior, moral harassment or discrimination	10	10	4
Sexual harassment	2	-	-
Corruption	0	0	0
Improper payment or receipt	0	0	0
Destruction, sabotage or damage to assets	2	-	-
Favoritism of employees/conflict of interest	5	1	0
Favoritism of suppliers/conflict of interest	1	-	-
Intimate relationship with direct subordination	0	0	0
Workplace health and safety	4	2	0
Violation of labor laws	1	1	1
Others	1	1	1
TOTAL	**26**	**16**	**6**

[1] *Confidential channel numbers.*

Communication and training about anti-corruption policies and procedures GRI 205-2

Total number and percentage of employees that have received training on anti-corruption, broken down by employee category[1, 2, 3] GRI 205-2

	2024		2023		2022	
	Trained	**%**	**Trained**	**%**	**Trained**	**%**
Senior leadership	5	100%	7	100%	6	86%
Director	19	100%	20	100%	23	100%
Manager	31	100%	37	100%	45	100%
Coordinator	42	100%	37	100%	74	99%
Administrative/Operational	414	100%	417	99.8%	413	98%
TOTAL	**511**	**100%**	**518**	**99.8%**	**561**	**98%**

[1] *Professionals who were on leave were excluded from the calculation.*
[2] *100% of interns completed training in 2024 and 2023*
[3] *The total number of employees refers to those active on 12/1/2024.*

Economic performance

Direct economic value generated and distributed GRI 201-1

Direct economic value generated (RS)

	2024	2023	2022
	Amount (BRL thousand)	Amount (BRL thousand)	Amount (BRL thousand)
Revenues	2,917,278.28	3,126,084.71	2,710,849.00

Distributed economic value (BRL)[1]

	2024	2023	2022
	Amount (BRL thousand)	Amount (BRL thousand)	Amount (BRL thousand)
Operating costs	794,173.29	649,765.44	470,792.68
Employee salaries and benefits	167,074.25	167,566.81	162,138.81
Payments to providers of capital	1,429,641.47	481,631.24	818,201.52
Payments to government (by country)	213,126.57	218,817.33	80,518.29
Investments in the community	2,531.85	3,633.95	4,071.51
TOTAL	**2,606,547.43**	**1,521,414.78**	**1,535,722.81**

Economic value retained (BRL)

TOTAL	**310,730.85**	**1,604,669.93**	**1,175,126.19**

[1] *The values are reported on an accrual basis and encompass the entire Elera Renováveis Group, including renewable energy operations across Brazil, Chile, and Uruguay. Values were converted to Reals, when applicable, for uniformity in the reporting of the information. The reported net revenue excludes intercompany transactions within the Group and includes the equity from unconsolidated investments, as well as the revenue generated from the sales of I-RECs.*

Environmental

Sensitive areas GRI 101-5

Operational units	Unit size (ha)	Area impacted (ha)
Pontal Wind Complex	576.80	0.97
Faísa Wind Complex	2,676.9	2.28
Alto Sertão 1 Wind Complex	6,023.7	179.6
Janaúba Solar Complex	2,984.4	2,006
Expansion of Janaúba Solar Complex (Irapuru Project)	820.24	782.28
SHP Pezzi	742.48	3.69
SHP Passo do Meio	429.04	3.77
SHP Angelina	446.00	2.15
SHP Foz do Estrela	636.63	1.48
SHP Salto Natal	219.43	1.83
SHP Mimoso[1]	1,890.81	348.82
SHP Ponte Alta	196.03	3.70
SHP Paraíso	240.76	3.27
SHP Salto Corgão	544.61	0.13
SHP Piranhas	330.63	1.87
SHP Riachão	1,024.66	1.76
SHP Santo Antônio	213.56	0.41
SHP Ormeu Junqueira Botelho	75.73	0.85
SHP João Camilo Pena	609.51	1.73
SHP Túlio Cordeiro de Melo	258.68	1.53
HPP Barra do Braúna	1,796.40	3.67
HPP Guaporé	1,225.47	3.70
HPP Itiquira	1,734.58	66.82

[1] *Verde4A Transmission Line and HPP Assis Chateaubriand areas were included due to their location within the same buffer zone.*

Ecosystem services – environmental impacts identified GRI 101-8

Climate and soil	• Changes in the region's temperature and microclimate • Soil exposure/erosion risks • Changes to the soil/herbicides • Soil compaction affecting fauna and flora
Water resources	• Water consumption/reduced availability • Changes in the hydrological cycle in the region/river flow, drought and floods • Sediment accumulation in the reservoir/water quality • Return of raw water to the river course at unnatural speeds/ecological balance • Eutrophication of reservoirs • Reduction in genetic diversity and in the quantity of aquatic fauna
Biodiversity	• Habitat loss and degradation of native fauna and flora • Changes in migratory routes, mortality of birds and bats • Reduction of fauna and flora in the vicinity of power plants •Transmission of zoonoses to local communities
Waste and emissions	• Production of regular and contaminated waste from cleaning and maintenance • Generation of waste and effluents from chemicals used • GHG emissions • Suspension of particulate matter
Operational risks	• Electrical accidents and impacts on local communities

Examples of key ecosystem services observed at Elera[1] GRI 101-8

TECHNOLOGY	ACTIVITY	ASPECT	IMPACT	ASSOCIATED ECOSYSTEM SERVICES
				1st level
Hydroelectric	Power generation and reservoir dynamics	Changes in reservoir and river levels upstream and downstream	Changes in the hydrological cycle, with changes in the river flow regime, drought downstream of the dam, flooding upstream	Habitat (Support)
		Blocking of the normal flow of the river	Reduction in genetic diversity and quantity of aquatic fauna	Habitat (Support)
		Flooding	Alteration of the original ecosystem	Habitat (Support)
		Erosion of reservoir banks	Sediment accumulation in the reservoir	Erosion (Regulation)
		Retention of organic matter in the reservoir	Emission of greenhouse gases (GHG) from the decomposition of organic matter Reservoir eutrophication	Climate (Regulation)
		Raw water passage	Entry of fish through conduits (downstream and upstream)	Habitat (Support)
			Return of raw water to the river course at unnatural speeds	Habitat (Support)
	Actions linked to the operation	Maintenance of areas close to the plant infrastructure	Reduction in the occurrence of fauna and flora near the plant infrastructure	Habitat (Support)
	Generator use	Operation of administrative and emergency structures	Greenhouse gas emissions from fuel combustion	Climate (Regulation)
	Office operation and maintenance activities	Drinking and restroom water consumption	Reduction in water availability in the region and generation of effluents	Water (Provision)
Wind	Operation of wind turbines	Location and height of wind turbines	Changes in migratory route; mortality of birds and bats	Habitat (Support)
	Concurrent use of the area with agricultural activities	Presence of animals (cattle, horses, goats, etc.)	Soil compaction; degradation of native flora and fauna; transmission of zoonoses	Habitat (Support)
	Equipment maintenance	Machine and equipment oil, use of materials such as cleaning rags, packaging, among others	Generation of common waste and contaminated waste	Water purification and waste treatment (Regulation)
	Generator use	Generator operation and maintenance	Greenhouse gas emissions from fuel combustion	Climate (Regulation)
	Cleaning of the areas	Maintenance of the surroundings of wind turbines	Cleaning of the areas surrounding wind turbines (weeding, mowing, etc.)	Habitat (Support)
	Wind operation	Traffic of trucks and light vehicles	Suspension of particulate matter	Air quality (Regulation)
	Office operation and maintenance activities	Drinking and restroom water consumption	Reduction in water availability in the region	Water (Provision)

[1] *Non-exhaustive list.*

TECHNOLOGY	ACTIVITY	ASPECT	IMPACT	ASSOCIATED ECOSYSTEM SERVICES
				1st level
Solar	Panel operation	Location and quantity of panels	Changes to the region's temperature and microclimate	Climate (Regulation)
	Maintenance of the panel installation area	Physical and/or chemical control of vegetation	Soil exposure and increased risk of erosion processes; changes in soil properties due to the use of herbicides	Erosion (Regulation)
	Equipment maintenance	Periodic cleaning of panels	Water consumption; generation of waste and effluents by the cleaning products used	Water (Provision)
	Generator use	Generator operation and maintenance	Greenhouse gas emissions from fuel combustion	Climate (Regulation)
	Operation of the solar complex	Traffic of trucks and light vehicles	Suspension of particulate matter	Air quality (Regulation)
	Office operation and maintenance activities	Drinking and restroom water consumption	Reduction in water availability in the region	Water (Provision)
Substation	Substation operation	Attraction of insects and animals	Risk of electrical accidents and death of local fauna	Habitat (Support)
Transmission line	Operation of the transmission line	Line high voltage	Risk of electrical accidents and death of local fauna	Habitat (Support)
	Maintenance of the easement strip	Removal of native vegetation to maintain easements	Loss of local wildlife habitat	Habitat (Support)

Energy consumption within the organization GRI 302-1

Non-renewable fuels used and their total energy (GJ)[1] GRI 302-1

	2024	2023	2022
Fuels (Brazil)	**Amount**	**Amount**	**Amount**
Acetylene	1.0	1.6	0.3
Diesel	13,202.2	15,114.7	12,134.0
Gasoline	2,168.2	2,342.6	1,971.5
SUBTOTAL	**15,371.4**	**17,458.9**	**14,105.9**
Fuels (Chile and Uruguay)			
Diesel	520.6	339.6	318.3
Gasoline	0.0	216.8	235.6
SUBTOTAL	**520.6**	**556.4**	**553.9**
OVERALL TOTAL	**15,892.0**	**18,015.3**	**14,659.8**

[1] *Considers consumption in Elera's operations in Brazil, Chile and Uruguay (the latter until September/23).*

Non-renewable Fuels Used and their Total Energy[1] (GJ) GRI 302-1

	2024	2023	2022
Fuels (Brazil)	**Amount**	**Amount**	**Amount**
Biomass/Sugarcane bagasse[2]	1,256,873.4	5,300,055.2	4,211,736.4
Hydrated ethanol	825.1	334.3	312.9
OVERALL TOTAL	**1,257,698.5**	**5,300,389.5**	**4,212,049.2**

[1] *Consumption of renewable fuels in Brazil.*
[2] *The biomass consumption data pertains to the 2024 time frame and continuing until the point of divestment in the plants.*

Energy Consumption within the Organization (GJ) GRI 302-1

	2024	2023	2022
Type of consumption	**Amount**	**Amount**	**Amount**
Electricity sourced from third parties (Brazil)	3,015.6	3,833.4	36,195.6
Self-production electricity (Chile and Uruguay)	5,484.0	7,083.9	2,212.2
Self-production electricity (Brazil)	81,201.1	83,738.4	-
TOTAL	**89,700.0**	**91,370.5**	**38,407.8**

Energy intensity GRI 302-3

Energy intensity (MWh consumed/GWh produced)[1]		
2024	2023	2022
2.38	2.17	2.7

[1] *Energy consumed for operation in relation to total energy generated. Disregards energy consumed from the external grid.*

Total water withdrawal, by source[1] (ML) GRI 303-3, SASB IF-EU-140a.1

			2024			2023
Source	Without water stress	With water stress	Total	Without water stress	With water stress	Total
Surface water	167.8	0.0	167.8	713.2	0.0	713.2
Groundwater	144.4	161.9	306.2	195.4	0.0	195.4
Third-party water	4.8	4.1	8.9	9.0	0.8	9.8
Total	316.9	166.0	482.9	917.6	0.8	918.4

[1] *In 2024, the reporting of water withdrawal segregated by source was maintained. It is important to emphasize that there was a significant reduction in the value compared to the previous year, as 90 percent of the consumption in 2023 was associated with the Santa Cândida I and II biomass plants. These plants, managed by Elera's partner, were sold on May 31, 2024. In 2023, only the Alex Solar Photovoltaic Complex was considered in an area of water stress. In 2024, the Janaúba and Irapuru solar complexes (under construction) were considered.*

Total water withdrawal[1] (ML) GRI 303-3, SASB IF-EU-140a.1

			2024			2023		2022
Source	Without water stress	With water stress	Total	Without water stress	With water stress	Total	Without water stress	With water stress	Total
Construction	0.0	164.1	164.1	103.1	0.0	103.1	294.8	0.0	294.8
Operation	316.9	1.8	318.7	814.5	0.8	815.3	512.5	0.2	512.7
TOTAL	**316.9**	**165.9**	**482.8**	**917.6**	**0.8**	**918.4**	**807.3**	**0.2**	**807.5**

[1] *In 2024, the reporting of water withdrawal segregated by source was maintained. It is important to emphasize that there was a significant reduction in the value compared to the previous year, as 90 percent of the consumption in 2023 was associated with the Santa Cândida I and II biomass plants. These plants, managed by Elera's partner, were sold on May 31, 2024. In 2023, only the Alex Solar Photovoltaic Complex was considered in an area of water stress. In 2024, the Janaúba and Irapuru solar complexes (under construction) were considered.*

Total water discharge in all areas[1] (ML) GRI 303-4

	2024	
	Total areas	Areas with water stress
Freshwater (total dissolved solids ≤1,000 mg/L)	4.33	2.81

[1] *Surface water discharge is not monitored. Third party water discharge was considered.*

Waste generated GRI 306-3

Total weight of non-hazardous waste diverted from disposal in metric tons GRI 306-3

	2024	2023	2022
	Amount generated	Amount generated	Amount generated
Construction[1]	9.94	9.00	17.00
Operation	80.83	106.00	42.00
TOTAL	**90.77**	**115.00**	**59.00**

[1] *Data related to assets under construction are compiled monthly by analyzing control spreadsheets, MTRs and CDFs provided by contracted companies (contractors).*

Total weight of non-hazardous waste diverted from disposal in metric tons, except effluents GRI 306-3

	2024	2023	2022
	Amount generated	Amount generated	Amount generated
Construction[1]	2,874.83	3,796.00	2,519.00
Operation	121.67	478.00	227.00
TOTAL	**2,996.50**	**4,274.00**	**2,746.00**

[1] *Data related to assets under construction are compiled monthly by analyzing control spreadsheets, MTRs and CDFs provided by contracted companies (contractors).*

Waste diverted from disposal GRI 306-4

Total weight of hazardous waste diverted from disposal by recovery operation (metric ton) GRI 306-4

	2024			2023		
Type of recovery	Total weight within the organization	Total weight outside the organization	Total	Total weight within the organization	Total weight outside the organization	Total
Preparation for reuse	0.00	0.00	0.00	0.00	1,342.00	1,34,002
Recycling	0.00	34.65	34.65	0.00	1,953.00	1,953.00
Other recovery operations	0.00	15.51	15.51	1.00	0.00	1.00
TOTAL	**0.00**	**50.16**	**50.16**	**1.00**	**3,295.00**	**3,296.00**

Total weight of non-hazardous waste diverted from disposal by recovery operation (metric ton) GRI 306-4

	2024			2023		
Type of recovery	Total weight within the organization	Total weight outside the organization	Total	Total weight within the organization	Total weight outside the organization	Total
Preparation for reuse	1,476.80	12.80	1,489.60	0.00	0.00	0.00
Recycling	0.00	392.15	392.15	0.00	21.00	21.00
Other recovery operations	0.73	18.23	18.96	0.00	42.00	42.00
TOTAL	**1,477.53**	**423.18**	**1,900.71**	**0.00**	**63.00**	**63.00**

Waste directed to disposal GRI 306-5

Total weight of hazardous waste directed to disposal in metric tons, by disposal operation[1] GRI 306-5

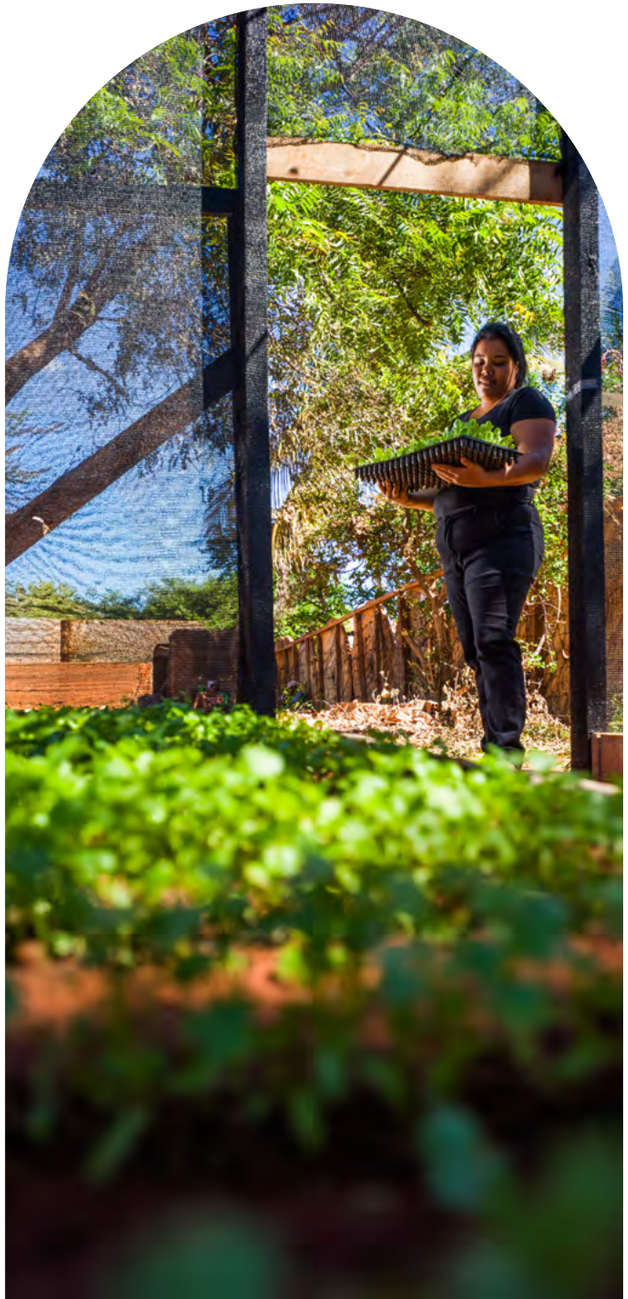
	2024	2023	2023
Types of disposal	Total	Total	Total
Incineration (with energy recovery)	24.79	23.00	-
Incineration (without energy recovery)	7.26	4.00	14.00
Landfill confinement	8.55	25.00	18.00
Other disposal operations	0.00	0.00	17.00
TOTAL	**40.60**	**52.00**	**49.00**

[1] *The organization does not have a location for the disposal of waste generated in its operations. All waste was disposed of outside the organization.*

Total weight of non-hazardous waste directed to disposal in metric tons, by disposal operation[1] GRI 306-5

	2024	2023	2022
Types of disposal	Total	Total	Total
Incineration (with energy recovery)	555.82	420.00	0.00
Incineration (without energy recovery)	1.13	1.00	8.00
Landfill confinement	538.85	557.00	366.00
Other disposal operations	0.00	0.00	65.00
TOTAL	**1,095.80**	**978.00**	**439.00**

[1] *The organization does not have a location for the disposal of waste generated in its operations. All waste was disposed of outside the organization.*



Direct (Scope 1) GHG emissions GRI 305-1, SASB IF-EU-110a.1

Direct (Scope 1) emissions, by category[1] GRI 305-1

	2024		2023		2022	
Scope 1 – direct emissions (Brazil)	**Total emissions (tCO_2e)**	**Biogenic Emissions (tCO_2biogenic)**	**Total emissions (tCO_2e)**	**Biogenic Emissions (tCO_2biogenic)**	**Total emissions (tCO_2e)**	**Biogenic Emissions (tCO_2biogenic)**
Mobile combustion	841.1	224.2	824.7	129.2	670.7	100.2
Stationary combustion	253.5	129,818.4	430.0	535,989.3	8,279.9	1,024,751.0
Fugitive emissions	618.4	-	128.6	-	4,989.1	-
Solid waste and liquid effluents	**0.1**		-	-		-
Land use and change – vegetation suppression	6,560.0	-	47,689.8	-		-
TOTAL	**8,273.1**	**130,042.6**	**49,073.1**	**536,118.5**	**13,939.6**	**1,024,851.2**

[1] Scope 1 – Gases included in the calculation: CO_2, CH_4, N_2O, HFCs, SF_6. There was also the emission of 66.3 tCO_2e of non-Kyoto gases (HCFC-22) in the fugitive emissions category. Mobile combustion: general transport, such as fleets of light vehicles and heavy equipment. Stationary combustion: generation of electrical energy using equipment (boilers and generators, for example). Fugitive emissions, such as CO_2 leaks from fire extinguishers, releases of SF_6 from electrical equipment, and HFC leaks from refrigeration equipment usage. Solid waste and liquid effluents: composting carried out within the organization. Land change emissions pertain to vegetation clearing for infrastructure installation in the Irapuru Project.

[2] Biogenic emissions – Biogenic CO_2 emissions due to the combustion of biofuels and treatment of waste generated in operations.

Emissions by category and biogenic (tCO_2e) GRI 305-1, GRI 305-3

Uruguay and Chile	Category	2024	2023
Scope 1	Mobile combustion	37.0	40.0
	Stationary combustion	3.9	1.8
	Biogenic emissions	1.2	1.4
Scope 3[1]	Fuel and energy related activities	12.5	–
	Waste generated in operations	2.7	–
	Biogenic emissions	0.3	–

[1] First year of reporting this data

Indirect (Scope 2) GHG emissions GRI 305-2

Scope 2 emissions GRI 305-2 / SASB IF-EU-000.E

Scope 2 – Indirect emissions (Brazil)	2024	2023	2022
Electricity procurement (location-based approach)	42.5	51.0	475.9
Electricity procurement (choice-based approach to purchasing)	0	–	–

Other indirect (Scope 3) GHG emissions GRI 305-3

Scope 3 emissions

	2024		2023		2022	
Scope 3– other emissions (Brazil)	**Total emissions (tCO_2e)**	**Biogenic emissions (metric tons)**	**Total emissions (tCO_2e)**	**Biogenic emissions (metric tons)**	**Total emissions (tCO_2e)**	**Biogenic emissions (metric tons)**
Purchased goods and services	4,482.8	698.1	17,371.5	1,756.3	-	951.7
Capital goods	470,442.5	0.0	237,960.9	-	-	-
Fuel- and energy-related activities	381.3	0.0	406.4	-	-	-
Waste generated in operations	910.6	910.2	272.4	22.9	-	0.1
Business travel	626.6	0.0	903.1	-	368.6	-
TOTAL	**473,843.8**	**1,608.3**	**246,914.3**	**1,779.2**	**368.6**	**951.8**

[1] Scope 3– Gases included in the calculation: CO_2, CH_4 e N_2O. Purchased goods and services – inputs (steel, cement, fuels, cooling gases, etc.) acquired by third parties for the construction of new power generation assets in the inventory year. Waste generated in operations – solid waste and effluents generated in operations and in new asset construction activities. Capital goods – acquisition of large components (solar panels and inverters) for the construction of new power generation assets in the inventory year. Activities concerning fuel and energy not covered in scopes 1 and 2 encompass emissions linked to the extraction, production, and transportation of fuels—such as ethanol, gasoline, and diesel—purchased and used by the organization, excluding emissions from fuel combustion, which are accounted for in Scope 1.

Emissions of NOx, SOx and other significant air emissions[1, 2] GRI 305-7

Significant emissions of each type of substance GRI 305-7 / IF-EU-120a.1 / Emissions of NOx, SOx and other significant air emissions

Category	2024	2023	2022
NOx (kg)	57.03	298.46	173.80
Particulate matter (kg)[3]	123.41	382.10	301.02
Carbon dioxide content (%)	14.10	11.60	13.00
Nitrogen content (%)	79.60	81.00	79.50
Oxygen content (%)	6.30	7.80	7.40

[1] Nitrogen oxides: to determine these levels, the colorimetric method was utilized in conjunction with a UV spectrophotometer. The samples were analyzed by a subcontracted laboratory, Ceimic Air Quality Ltda., accredited by Inmetro in ISO 17025:2005.
[2] Gases of the emission: analyzed in the collections made in the Tedlar bags. The oxygen, carbon dioxide and nitrogen contents in the gases were obtained by means of volumetric dosage using the Orsat technique.
[3] Particulate matter: determined by weighing the material retained in the filter, probe and cyclone. The samples were analyzed by a subcontracted laboratory, Ceimic Air Quality Ltda., accredited by Inmetro in ISO 17025:2005.

Investments

Total investments and expenditures with environmental protection (BRL) [1]

	Construction	Operation
Environmental programs	2,561,940.99	6,201,947.55
Environmental recovery and forest replacement	20,000.00	6,010,390.00
Facility adjustments	-	52,839.00
SUBTOTAL	2,581,940.99	12,265,176.55
OVERALL TOTAL		**14,847,117.54**

[1] *The values consider investments made in the base year 2024.*

Investments in infrastructure and support for services[1] (R$) GRI 203-1

	Operation	Construction
Social investment[2]	1,706,066.74	543,894.11
TOTAL		**2,249,960.85**

[1] *The values consider investments made in the base year 2024.*
[2] *Social investment: includes investments made voluntarily and compulsorily, and donations.*

Projects are defined collaboratively, with participation in sector events, exchanges with experts and active involvement of employees. In 2024, we developed three R&D projects focused on efficiency and innovation:

Irradiance Estimator – Monitoring cloud cover to identify performance deviations in solar generation.

Audible noise – Preventive detection of generator faults through sound variation analyses.

Inspection with Drones and AI – Automated assessment of transmission lines using drone images and artificial intelligence. GRI EU8

Total investment in Research & Development

	2024		2023		2022	
	BRL thousand	%	BRL thousand	%	BRL thousand	%
Alternative sources of electric energy	527	23%	530	27%	271	6%
Basin and reservoir management	0	0%	663	33%	2,389	53%
Environment	58	3%	0	0%	1,209	27%
Planning of electrical energy systems	0	0%	0	0%	219	5%
Others	38	2%	362	18%	443	10%
Security	1,529	68%	444	22%	0	0%
Quality and reliability of the electricity services	112	5%	0	0%	0	0%
TOTAL	**2,264**	**100%**	**1,999**	**100%**	**4,531**	**100%**

Social

Employees by region and gender GRI 2-7

	2024		
	Men	Women	Total
Northeast	47	1	48
Central-West	40	1	41
Southeast	275	114	389
South	35	0	35
TOTAL	**397**	**116**	**513**

Employees by type of employment and gender GRI 2-7

	2024		
	Indefinite term	Specified period	Total
Men	396	1	397
Women	113	3	116
TOTAL	**509**	**4**	**513**

Employees by country and gender GRI 2-7

	2024	
	Brazil	Chile
Men	397	10
Women	116	2
TOTAL	**513**	**12**

Employees by type of employment and region GRI 2-7

	2024		
	Indefinite term	Specified period	Total
Northeast	48	0	48
Central-West	41	0	41
Southeast	385	4	389
South	35	0	35
TOTAL	**509**	**4**	**513**

Employees by type of employment and gender GRI 2-7

	2024		
	Full time	Part time	Total
Men	396	1	397
Women	113	3	116
TOTAL	**509**	**4**	**513**

Employees by type of employment and region GRI 2-7

	2024		
	Full time	Part time	Total
Northeast	48	0	48
Central-West	41	0	41
Southeast	385	4	389
South	35	0	35
TOTAL	**509**	**4**	**513**

Workers who are not employees[1] GRI 2-8

	2024	2023	2022
Third-parties (miscellaneous activities)	19	732	275
Third parties (construction)[1]	914	1,571	2,780
Interns	9	60	45
TOTAL	**942**	**2,363**	**3,100**

[1] For 2023 and 2024, the report considers the average number of workers throughout the year. The number for 2022 was estimated for the works at the Janaúba and Seridó plants.

New employee hires and employee turnover[1] GRI 401-1

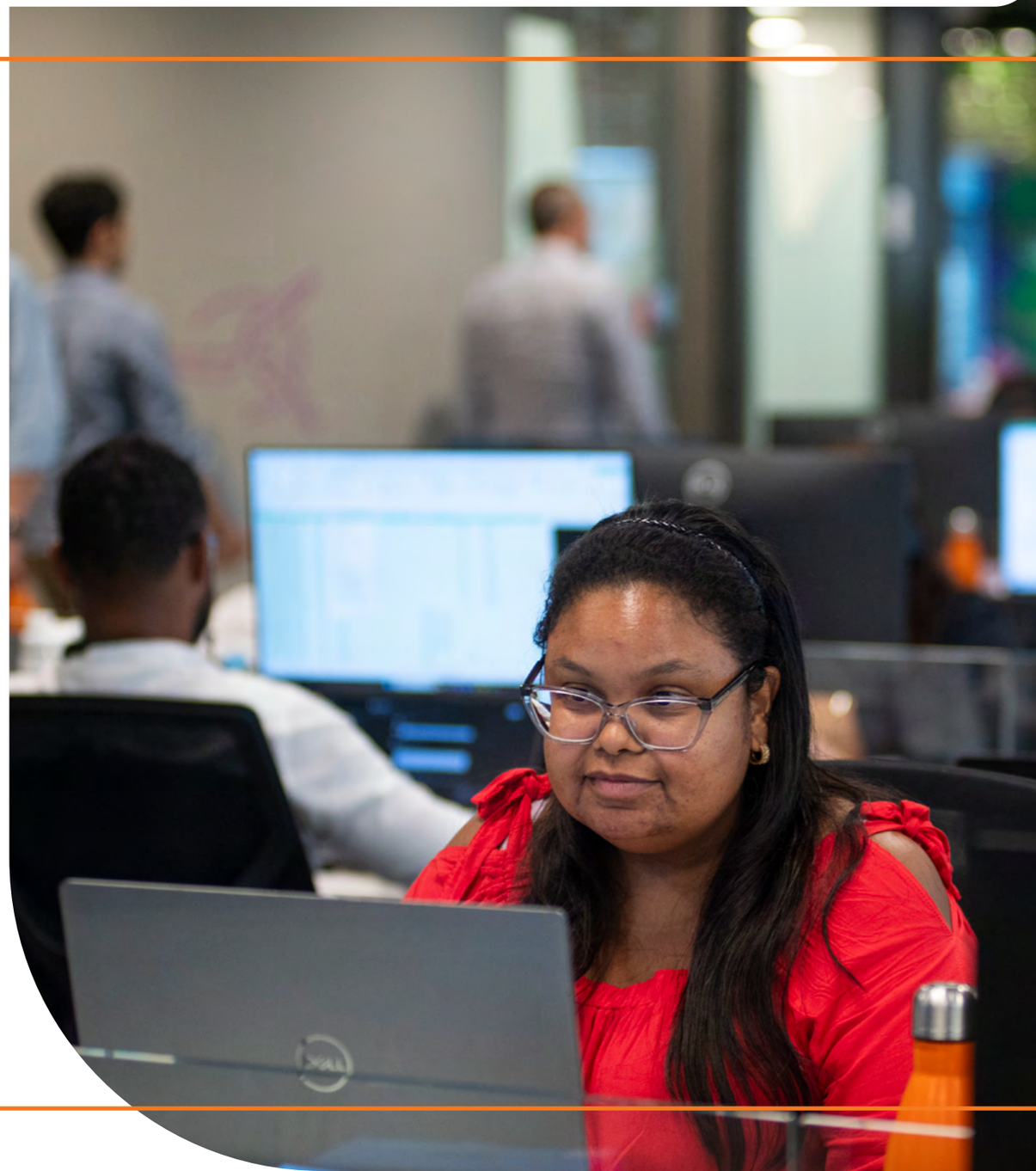
	2024				2023				2022			
By gender	**Hirings**	**Hire rate**	**Dismissals**	**Turnover rate**	**Hirings**	**Hire rate**	**Dismissals**	**Turnover rate**	**Hirings**	**Hire rate**	**Dismissals**	**Turnover rate**
Men	105	26.4%	114	27.6%	66	16.4%	111	22.0%	101	24.3%	71	20.7%
Women	45	38.7%	62	46.1%	32	24.8%	53	32.9%	52	34.7%	44	32.0%
TOTAL	**150**	**29.2%**	**176**	**31.77%**	**98**	**18.4%**	**164**	**24.6%**	**153**	**27.1%**	**115**	**23.7%**
By age group												
Aged fewer than 30 years	69	69%	51	60.0%	35	38.9%	30	36.1%	45	49.5%	27	39.6%
Aged 30 to 50 years	77	20.9%	116	26.15%	60	14.9%	130	23.6%	105	23.8%	76	20.5%
Aged more than 50 years	4	9.1%	9	14.77%	3	7.7%	4	9.0%	3	9.1%	12	22.7%
By region												
Northeast	14	29.2%	6	20.8%	6	14.6%	16	26.8%	2	5.7%	2	5.7%
Central-West	5	12.2%	17	26.8%	6	11.8%	9	14.7%	2	2.9%	4	4.3%
Southeast	125	32.1%	148	35.1%	79	19.8%	127	25.8%	145	34.0%	104	29.2%
South	6	17.1%	5	15.7%	7	17.5%	12	23.8%	4	11.4%	5	12.9%

[1] The total number of employees of the female + male genders considered was that reported in the parameters of the GRI 2-07 indicator in December/2024, which corresponds to 513 employees. Turnover Rate = ((Total hires + Total layoffs)/2) / Total number of employees x 100. Data for the years 2022 and 2023 were changed after a revision.

Parental leave[1] GRI 401-3

	2024	2023	2022
Total employees who took a paternal leave			
Men	17	8	20
Women	7	4	14
Total employees that returned to work after parental leave ended that were still employed 12 months after their return to work			
Men	12	10	2
Women	1	4	0
Rate of return			
Men	100%	88%	95%
Women	100%	75%	79%
Rate of retention			
Men	86%	91%	11%
Women	20%	67%	0%

[1] *Considers employees in Brazil, both permanent and temporary, and 100% are entitled to parental leave.*



Work-related injuries GRI 403-9

	2024		2023		2022	
	Employees	Workers[1] who are not employees (third parties)	Employees	Workers[1] who are not employees (third parties)	Employees	Workers[1] who are not employees (third parties)
Number of hours worked	1,071,764	3,503,176	1,143,074	4,437,473	1,167,440	7,423,552
Number of fatalities resulting from work-related injuries	0	0	0	0	0	0
Index of fatalities resulting from work-related injuries	0	0	0	0	0	0
Number of work-related injuries with serious consequences (except for fatalities)	0	0	0	0	0	0
Index of work-related injuries with serious consequences (except for fatalities)	0	0	0	0	0	0
Number of work-related injuries of mandatory reporting (including fatalities)	2	8	3	11	0	12
Index of work-related injuries of mandatory reporting (including fatalities)	1.87	2.28	2.62	2.47	0.00	1.62

[1] *Contracted workers who are not direct employees but whose work and/or workplace is controlled by the organization. The rates were calculated based on 1 million hours worked and assumptions from ABNT/NBR 14280 and GRI Standards (mandatory communication and serious consequences). No workers were excluded from this content.*

Diversity of governance bodies and employees GRI 405-1

Percentage of employees, by employment category and gender

	2024			2023			2022		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Senior leadership									
Number	4	1	5	7	0	7	7	0	7
Percentage	80%	20%	100%	100%	0%	100%	100%	0%	100%
Executive Board									
Number	14	5	19	17	4	21	19	4	23
Percentage	74%	26%	100%	81%	19%	100%	83%	17%	100%
Managers									
Number	27	7	34	24	11	35	31	13	44
Percentage	79%	21%	100%	69%	31%	100%	70%	30%	100%
Coordinators									
Number	30	13	43	25	15	15	-	-	-
Percentage	70%	30%	100%	63%	38%	100%	-	-	-
Administrative/Operational									
Number	322	90	412	330	99	429	358	133	491
Percentage	78%	22%	100%	77%	23%	100%	73%	100%	100%
Total									
Number	**397**	**116**	**513**	**415**	**150**	**565**	**403**	**129**	**532**
Percentage	**77%**	**23%**	**100%**	**73%**	**27%**	**100%**	**76%**	**24%**	**100%**

Percentage of employees, by employee category and age group GRI 405-1

	2024[1]	
	Number	Percentage
Senior leadership		
Aged fewer than 30 years	0	0%
Aged 30 to 50 years	2	40%
Aged more than 50 years	3	60%
TOTAL	**5**	**100%**
Executive Board		
Aged fewer than 30 years	0	0%
Aged 30 to 50 years	13	68%
Aged more than 50 years	6	32%
TOTAL	**19**	**100%**
Managers		
Aged fewer than 30 years	1	3%
Aged 30 to 50 years	30	88%
Aged more than 50 years	3	9%
TOTAL	**34**	**100%**

	2024[1]	
	Number	Percentage
Coordinators		
Aged fewer than 30 years	2	5%
Aged 30 to 50 years	40	93%
Aged more than 50 years	1	2%
TOTAL	**43**	**100%**
Administrative/Operational		
Aged fewer than 30 years	97	24%
Aged 30 to 50 years	284	69%
Aged more than 50 years	31	8%
TOTAL	**412**	**100%**
Total		
Aged fewer than 30 years	**100**	**19%**
Aged 30 to 50 years	**369**	**72%**
Aged more than 50 years	**44**	**9%**
TOTAL	**513**	**100%**

[1] *First year of reporting this information.*

Percentage of employees from minority and/or vulnerable groups by employee category GRI 405-1

Percentage of employees from minority and/or vulnerable groups, by employee category

		2024[1]
	No. of employees from minority groups	Percentage
Blacks		
Senior leadership	0	0%
Executive Board	0	0%
Managers	2	5%
Coordinators	1	2%
Administrative/Operational	35	92%
TOTAL	**38**	**100%**
PwD		
Senior leadership	0	0%
Executive Board	1	7%
Managers	0	0%
Coordinators	0	0%
Administrative/Operational	13	93%
TOTAL	**14**	**100%**

[1] *First year of reporting this information.*

Operations with significant actual and potential negative impacts on local communities GRI 413-2

Generating source	Impact site	Actual and potential negative impacts of operations	Intensity or severity of impacts	Likely duration of impacts	Reversibility of impacts	Scale of impacts
Solar	Direct and indirect area of influence of the projects	Generation of expectations regarding the project	Medium	During the development, implementation and operation of the project	Reversible	Low
		Increased demand on local infrastructure (roads, water resources, health units, among others)	High	During the implementation and operation of the project	Reversible	High
Wind	Direct and indirect area of influence of the projects	Generation of expectations regarding the project	Medium	During the development, implementation and operation of the project	Reversible	Low
		Increased demand on local infrastructure (roads, water resources, health units, among others)	High	During the implementation and operation of the project	Reversible	High
		Interference with the natural landscape, noise and shadow from towers	High	During the implementation and operation of the project	Reversible	High
Hydroelectric	Direct and indirect area of influence of the projects	Generation of expectations regarding the project	Medium	During the development, implementation and operation of the project	Reversible	Low
		Flooding of areas altering ecosystems and people's way of life (social, cultural and historical aspects)	High	During the implementation and operation of the project	Irreversible	High
		Increased demand on local infrastructure (roads, water resources, health units, among others)	High	During the implementation of the project	Reversible	High
Biomass	Direct and indirect area of influence of the projects	Generation of expectations regarding the project	Medium	During the development, implementation and operation of the project	Reversible	Low
		Change in land use and occupation in the case of new planting areas	High	During the implementation and operation of the project	Reversible	High
		Increased demand on local infrastructure (roads, water resources, health units, among others)	High	During the implementation and operation of the project	Reversible	High

Operational performance

Installed capacity (MW)[1], broken down by primary energy source GRI EU1

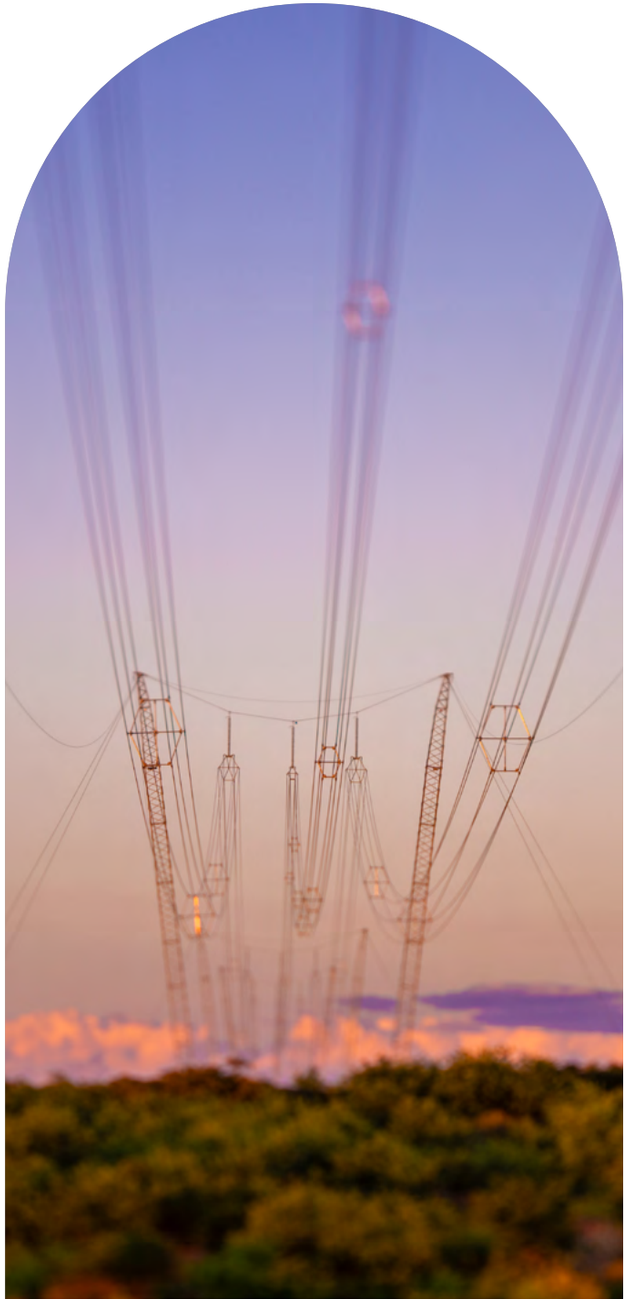
Installed generation capacity by technology[1] (MW) GRI EU1	2024	2023	2022
Biomass[2]	90	175	175
Wind	888	807	540
Hydroelectric	849	939	939
Solar	1,737	1,400	1,120
TOTAL	**3,564**	**3,321**	**2,774**

[1] *Relative to generation assets.*
[2] *The two biomass plants in Mato Grosso do Sul (Vista Alegre I and II) were put on hold in 2023 and 2024.*

Net energy output broken down by primary energy source and regulatory system GRI EU2 | IF-EU-000.D

Net energy production, by source (GWh) GRI EU2 | IF-EU-000.D	2024	2023	2022
Biomass	34.40	150.24	117.82
Wind	3,171.07	3,951.65	2,025.19
Hydroelectric	4,017.46	4,311.22	4,559.07
Solar	2,904.30	3,188.30	2,035.79
TOTAL	**10,127.24**	**11,601.41**	**8,737.87**

Energy generated by source (%) GRI EU2 | SASB IF-EU-000.D	2024	2023	2022
Biomass	0.3%	1.3%	1.3%
Wind	31.3%	34.1%	23.2%
Hydroelectric	39.7%	37.2%	52.2%
Solar	28.7%	27.5%	23.3%
TOTAL	**100%**	**100%**	**100%**



Reliability and availability

Average plant availability factor by energy source and by regulatory regime GRI EU30

	2024	2023[1]	2022
Hydroelectric	98.63%	99.27%	99.15%
Solar	93.36%	93.50%	98.66%
Wind	96.71%	97.35%	97.58%
TOTAL	**96.49%**	**97.11%**	**98.65%**

[1] *There were specific changes in 2023 data due to the change in premise for consolidation.*

Total electricity delivered (regulated and free market) (MWh) SASB IF-EU-000.B

	2024	2023	2022
Amount of energy sold to consumers (Free market)	2,214,935.72	2,048,114.39	2,184,150.62
Amount of energy sold to distributors (Regulated market)	5,806,130.62	5,583,218.22	4,004,402.75
Amount of energy sold abroad (Regulated market)	191,243.04	461,401.11	614,175.46
Amount of energy sold for resale (Free market)	5,303,522.42	3,861,197.54	2,818,609.44
TOTAL	**13,515,831.80**	**11,953,931.26**	**9,621,338.27**

Percentage of energy sold (regulated and free market)

	2024	2023	2022
Amount of energy sold to consumers (Free market)	16.39%	17.13%	22.70%
Amount of energy sold to distributors (Regulated market)	42.96%	46.71%	41.62%
Amount of energy sold abroad (Regulated market)	1.41%	3.86%	6.38%
Amount of energy sold for resale (Free market)	39.24%	32.30%	29.30%
TOTAL	**100%**	**100%**	**100%**

GRI Content Summary

Statement of Use	Elera Renováveis reported in accordance with the GRI Standards for the period ranging from January 1 to December 31, 2024.
GRI 1 used	GRI 1: Fundamentals 2021
Applicable GRI Sectoral Standards	GRI G4 Electric Sector 2013

GRI Standard / Other Source	Content	Location	Omission			SDG*
			Requirements Omitted	Reason	Explanation	
GENERAL DISCLOSURES						
The organization and its reporting practices						
GRI 2: General Disclosures 2021	2-1 Organizational details	9, 10	-	-	-	--
	2-2 Entities included in the organization's sustainability reporting	10, 27, 41	-	-	-	-
	2-3 Reporting period, frequency, and contact point	4	-	-	-	-
	2-4 Restatements of information	The data reported in 2023 underwent revisions in the categories of mobile and stationary combustion, capital goods, and purchased goods and services, affecting the outcomes of GRI indicators 302 and 305. The update made to the collection and verification methodologies enabled more accurate and comprehensive information, leading to adjustments in the numbers reported for 2023. In 2024, the target for reducing GHG emissions was revised to align with more consistent and representative data. The base year was updated from 2021 to 2022, and the target unit changed from tCO_2e/GWh to tCO_2e/MW, a metric that better reflects the emissions profile of a company with a renewable mix.	-	-	-	-
	2-5 External assurance	108	-	-	-	-

GRI Standard / Other Source	Content	Location	Omission			SDG*
			Requirements Omitted	Reason	Explanation	
Activities and workers						
GRI 2: General Disclosures 2021	2-6 Activities, value chain, and other business relationships	9, 11, 38	-	-		-
	2-7 Employees	59, 86	-	-		8, 10
	2-8 Workers who are not employees	87	-	-		8
Governance						
GRI 2: General Disclosures 2021	2-9 Governance structure and composition	27, 28	-	-	-	5, 16
	2-10 Nomination and selection of the highest governance body	27	-	-	-	5, 16
	2-11 Chair of the highest governance body	27	-	-	-	16
	2-12 Role of the highest governance body in overseeing the management of impacts	28, 33	-	-	-	16
	2-13 Delegation of responsibility for managing impacts	28	-	-	-	
	2-14 Role of the highest governance body in sustainability reporting	26	–	–	–	–
	2-15 Conflicts of interest	29	–	–	–	16
	2-16 Communication of critical concerns	27, 29, 72,	–	–	–	–
	2-17 Collective knowledge of the highest governance body	The ESG Committee serves as the primary forum for addressing ESG matters and shaping the Company's strategy, with projects being approved by the leadership. The Senior VP of Legal Services also keeps members updated by regularly bringing relevant topics to the table.	–	–	–	–
	2-18 Evaluation of the performance of the highest governance body	33	–	–	–	–

GRI Standard / Other Source	Content	Location	Omission			SDG*
			Requirements Omitted	Reason	Explanation	
GRI 2: General Disclosures 2021	2-19 Remuneration policies	27	–	–	–	–
	2-20 Process to determine remuneration	27	–	–	–	–
	2-21 Annual total compensation ratio	-	Items a, b and c	Confidentiality restrictions	Strategic information for the organization, which cannot be published.	–
Strategy, policies, and practices						
GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy	5	-	-	-	
	2-23 Policy commitments	29	-	-	-	16
	2-24 Embedding policy commitments	29	-	-	-	
	2-25 Processes to remediate negative impacts	29, 66	-	-	-	
	2-26 Mechanisms for seeking advice and raising concerns	29	–	–	–	16
	2-27 Compliance with laws and regulations	35	–	–	–	
	2-28 Membership in associations	37	–	–	–	
	2-29 Approach to stakeholder engagement	36	–	–	–	
Stakeholder engagement						
GRI 2: General Disclosures 2021	2-30 Collective bargaining agreements	All employees are covered by a collective agreement.	–	–	–	
MATERIAL TOPICS			–	–	–	–

GRI Standard / Other Source	Content	Location	Omission			SDG*
			Requirements Omitted	Reason	Explanation	
GRI 3: Material Topics 2021	3-1 Process of determining material topics	6	–	–	–	–
	3-2 List of material topics	6	–	–	–	–
Preservation of biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics	53	–	–	–	–
GRI 101: Biodiversity 2024	101-1 - Policies to halt and reverse biodiversity loss	53	–	–	–	–
	101-2 - Management of biodiversity impacts	53	–	–	–	–
	101-3 Fair and equitable sharing of benefits arising from the utilization of genetic resources	The company does not currently have any voluntary action to promote access to and the fair and equitable distribution of benefits.	–	–	–	–
	101-4 - Identification of biodiversity impacts	55	–	–	–	–
	101-5 Locations with biodiversity impacts	56, 74	–	–	–	–
	101-6 Direct drivers of biodiversity loss	55	–	–	–	–
	101-7 - Changes to the state of biodiversity	55	–	–	–	–
	101-8 - Ecosystem services	56, 74, 75	–	–	–	
Adaptation to climate risks						
GRI 3: Material Topics 2021	3-3 Management of material topics	44	–	–	–	–
GRI 201: Economic performance	201-2 Financial implications and other risks and opportunities due to climate change	45				13
GRI G4 Electric Sector 2013	EU8 - Research and development activities and expenses to provide reliable electricity and promote sustainable development	85				
GRI G4 Electric Sector 2013	EU21 - Contingency planning measures, disaster/emergency management plan and training programs, and recovery/ restoration plans	34				

GRI Standard / Other Source	Content	Location	Omission			SDG*
			Requirements Omitted	Reason	Explanation	
Local socioeconomic development						
GRI 3: Material Topics 2021	3-3 Management of material topics	66, 69				–
GRI 201: Economic performance	201-1 Direct economic value generated and distributed	24, 73	–	–	–	8, 9
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	69, 85	–	–	–	5, 9, 11
	203-2 Significant indirect economic impacts	69, 70	–	–	–	1, 3, 8
GRI 204: Procurement practices 2016	204-1 Proportion of spending on local suppliers	-	Items a, b and c	Information unavailable/ incomplete	Elera is committed to improving the gathering and disclosure of data related to this indicator in future financial years to ensure greater transparency and adherence to best sustainability practices.	8
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	66				
	413-2 Operations with significant actual or potential negative impacts on local communities	93				1.2
Ethics and integrity						
GRI 3: Material Topics 2021	3-3 Management of material topics	29	–	–	–	–
Decarbonization						

GRI Standard / Other Source	Content	Location	Omission			SDG*
			Requirements Omitted	Reason	Explanation	
GRI 3: Material Topics 2021	3-3 Management of material topics	43, 46	–	–	–	–
GRI 302: Energy 2016	302-1 Energy consumption within the organization	48, 77	–	–	–	7, 8, 12, 13
	302-3 Energy intensity	78	–	–	–	7, 8, 12, 13
	302-4 Reductions in energy consumption	48	–	–	–	7, 8, 12, 13
GRI 305: Emissions	305-1 Direct (Scope 1) GHG emissions	46, 47, 82	–	–	–	3, 12, 13, 14, 15
	305-2 Indirect (Scope 2) GHG emissions from energy acquisition	46, 47, 82	–	–	–	3, 12, 13, 14, 15
	305-3 Other indirect (Scope 3) GHG emissions	46, 47, 82	–	–	–	3, 12, 13, 14, 15
	305-4 GHG emissions intensity	21	–	–	–	13, 14, 15
	305-5 Reduction of GHG emissions	46	–	–	–	
	305-7 NO_x, SO_x and other significant air emissions	84	–	–	–	3, 12, 14, 15
Water resource and waste management						
GRI 3: Material Topics 2021	3-3 Management of material topics	49, 51	–	–	–	–

GRI Standard / Other Source	Content	Location	Omission			SDG*
			Requirements Omitted	Reason	Explanation	
GRI 303: Water and wastewater 2018	303-1 Interactions with water as a shared resource	49	–	–	–	6, 12
	303-2 Management of water discharge-related impacts	49, 50	–	–	–	6
	303-3 Water withdrawal	50, 78	–	–	–	6
	303-4 Water discharge	50, 79	–	–	–	6
	303-5 Water consumption	50	–	–	–	6
GRI 306: Waste 2020	306-1 Significant actual and potential waste-related impacts	51	–	–	–	3, 6, 11, 12
	306-2 Management of significant waste-related impacts	51	–	–	–	3, 6, 8, 11, 12
	306-3 Waste generated by composition	52, 79	–	–	–	3, 6, 11, 12
	306-4 Waste diverted from disposal	80	–	–	–	3, 11, 12
	306-5 Waste directed to disposal	81	–	–	–	3, 6, 11, 12, 15
Regulatory and environmental compliance						
GRI 3: Material Topics 2021	3-3 Management of material topics	35	–	–	–	–
GRI 308: Environmental assessment of suppliers 2016	308-2 Negative environmental impacts in the supply chain and actions taken	39	–	–	–	–
Employee development and well-being						
GRI 3: Material Topics 2021	3-3 Management of material topics	59	–	–	–	–

GRI Standard / Other Source	Content	Location	Omission			SDG*
			Requirements Omitted	Reason	Explanation	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	59, 87	–	–	–	4, 5, 8, 10
	401-2 Benefits provided to full-time employees that are not provided to temporary or part time employees	59	–	–	–	3, 5, 8
	401-3 Parental leave	88	–	–	–	5, 8
GRI 402: Labor/Management Relations 2016	402-1 Minimum caveat periods regarding operational changes	The minimum caveat period for operational changes is 32 weeks.	–	–	–	8
GRI 404: Training and education 2016	404-2 Programs for improving employee skills and career transition assistance	60	–	–	–	8
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	61, 90, 91, 92	–	–	–	5, 8
	405-2 Ratio of the basic salary and remuneration of women to men	-	Items a and b	Confidentiality restrictions	Strategic information for the organization, which cannot be published.	5, 8, 10
Occupational health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	63, 65	–	–	–	

GRI Standard / Other Source	Content	Location	Omission			SDG*
			Requirements Omitted	Reason	Explanation	
GRI 403: Health and safety at work 2018	403-1 Occupational health and safety management system	63	–	–	–	8
	403-2 Hazard identification, risk assessment, and incident investigation	63	–	–	–	8
	403-3 Occupational health services	63	–	–	–	8
	403-4 Worker participation, consultation, and communication on occupational health and safety	63	–	–	–	8, 16
	403-5 Worker training on occupational health and safety	64	–	–	–	9
	403-6 Worker access to non-occupational medical and healthcare services	65	–	–	–	3
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	64	–	–	–	8
	403-8 Workers covered by an occupational health and safety management system	63	–	–	–	8
	403-9 Work-related injuries	64, 89	–	–	–	3, 8, 16
Respect for human rights						
GRI 3: Material Topics 2021	3-3 Management of material topics	58				
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	There are no cases related to indigenous peoples to report.	–	–	–	2
GRI 414: Social evaluation of suppliers 2016	414-2 Negative social impacts in the supply chain and actions taken	39	–	–	–	5, 8, 16
GRI 406: Non-Discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	There were no reported cases of discrimination at Elera in 2024.	–	–	–	5, 8
Non-material sectoral indicators						

GRI Standard / Other Source	Content	Location	Omission			SDG*
			Requirements Omitted	Reason	Explanation	
GRI G4 Electric Sector 2013	EU1 Installed capacity, broken down by primary energy source	94	–	–	–	–
	EU2 Net energy output, broken down by primary energy source and by regulatory regime	94	–	–	–	–
	EU20 - Approach to managing the impacts of displacement	66	–	–	–	–
	EU22 - Number of physically or economically displaced people and compensation, broken down by type of project	Implementation 2024: there were no people displaced or compensated during the implementation.	–	–	–	–
	EU30 - Average plant availability factor by energy source and by regulatory regime	95	–	–	–	–

SASB Summary

Other Source	Content	Location	Omission			SDG*
			Requirements Omitted	Reason	Explanation	
SASB INDICATORS			–	–	–	–
IF-EU-110a.1	(1) Global Scope 1 emissions, percentage covered by (2) emissions-limiting regulations and (3) emissions reporting regulations	47	–	–	–	–
IF-EU-110a.2	Greenhouse gas (GHG) emissions associated with power deliveries	47	–	–	–	–
IF-EU-110a.3	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	43, 44	–	–	–	–
IF-EU-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N_2O), (2) SOx, (3) particulate matter (PM10), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near dense population areas	84	–	–	–	–
IF-EU-140a.1	1) Total water catchment, (2) total water consumed, percentage of each in regions with high or extremely high baseline water stress	78	–	–	–	–
IF-EU-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards and regulations	50	–	–	–	–
IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	49	–	-	–	–
IF-EU-150a.1	(1) Amount of coal combustion residuals (CCR) generated, (2) percentage recycled	-	–	Not applicable	–	–
IF-EU-150a.3	Description of coal combustion residuals (CCR) management policies and procedures for active and inactive operations	-	–	Not applicable	–	–
IF-EU-240a.1	Average retail electric rate for (1) residential, (2) commercial, and (3) industrial customers	-	–	Confidential information	–	–
IF-EU-240a.3	(1) Number of residential customer electric disconnections for non-payment (2) percentage reconnected within 30 days	-	–	Not applicable	–	–

Other Source	Content	Location	Omission			SDG*
IF-EU-240a.4	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	-	–	Not applicable	–	–
IF-EU-320a.1	(1)Total recordable incident rate ((statistic count × 200,000) / hours worked), (2) Fatality rate (number of cases), and (3) Near miss frequency rate ((statistic count × 200,000) / hours worked)	(1) 2.19; (2) zero; (3) 0.22	–	–	–	–
IF-EU-420a.2	Percentage of electric load (MWh) served by smart grid technology	-	–	Not applicable	–	–
IF-EU-420a.3	Customer electricity savings from efficiency measures, by market	-	–	Not applicable	–	–
IF-EU-540a.1	Total number of nuclear power units, broken down by. U.S. Nuclear Regulatory Commission (NRC) Action	-	–	Not applicable	–	–
IF-EU-540a.2	Description of efforts to manage nuclear safety and emergency preparedness	-	–	Not applicable	–	–
IF-EU-550a.1	Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	32	–	–	–	–
IF-EU-550a.2	(1) System Average Interruption Duration Index (SAIDI), (2) System Average Interruption Frequency Index (SAIFI), and (3) Customer Average Interruption Duration Index (CAIDI), including major event days	-	–	Information unavailable	–	–
IF-EU-000.A	Number of customers served in: (1) residential, (2) commercial and (3) industrial customers	40	–	–	–	–
IF-EU-000.B	Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers	95	–	–	–	–
IF-EU-000.C	Length of transmission and distribution lines	-	–	Not applicable	–	–
IF-EU-000.D	Total electricity generated, percentage of electricity generated in regulated markets	94	–	–	–	–
IF-EU-000.E	Total wholesale electricity purchased	47	–	–	–	–

Letter of Assurance GRI 2-5

DECLARAÇÃO DE ASSEGURAÇÃO INDEPENDENTE

INTRODUÇÃO

O Bureau Veritas Certification Brasil (Bureau Veritas) foi contratado pela **ELERA RENOVÁVEIS SA**, para conduzir uma asseguração independente do Relatório de Sustentabilidade da ELERA RENOVÁVEIS SA no Brasil (doravante denominado Relatório).

As informações publicadas no relatório são de inteira responsabilidade da administração da ELERA RENOVÁVEIS SA. Nossa responsabilidade encontra-se definida conforme escopo abaixo.

ESCOPO DO TRABALHO

O escopo desta verificação abrangeu os padrões e Princípios[1]da Global Reporting Initiative™ para Relatórios de Sustentabilidade e se refere à prestação de contas do período de 01 de janeiro de 2024 a 31 de dezembro de 2024.

RESPONSABILIDADES DA ELERA RENOVÁVEIS SA E DO BUREAU VERITAS

A elaboração, apresentação e conteúdo do Relatório são de inteira responsabilidade da administração da ELERA RENOVÁVEIS SA. O Bureau Veritas é responsável por fornecer uma opinião independente às Partes Interessadas, de acordo com o escopo de trabalho definido nesta declaração.

METODOLOGIA

A asseguração contemplou as seguintes atividades:

1. Entrevistas com responsáveis pelos temas materiais e pelo conteúdo do Relatório;
2. Verificação remota acerca dos processos corporativos e operacionais (verificação de indicadores materiais GRI e amostragem de informações);
3. Análise de evidências documentais fornecidas pela ELERA RENOVÁVEIS SA para o período coberto pelo Relatório (2024);
4. Análise das atividades de engajamento com partes interessadas (*stakeholders*) desenvolvidas pela ELERA RENOVÁVEIS SA;
5. Avaliação da sistemática utilizada para determinação dos aspectos materiais incluídos no Relatório, considerando o contexto da sustentabilidade e abrangência das informações publicadas.

O nível de verificação adotado foi o Limitado, de acordo com os requisitos da norma ISAE 3000[2], incorporados aos protocolos internos de verificação do Bureau Veritas.

1. Exatidão, Equilíbrio, Clareza, Comparabilidade, Completude, Contexto da Sustentabilidade, Tempestividade e Verificabilidade.

2. International Standard on Assurance Engagements 3000 – Assurance Engagements other than Audits or Reviews of Historical Financial Information.

LIMITAÇÕES E EXCLUSÕES

Foi excluída desta verificação qualquer avaliação de informações relacionadas à(ao):

- Atividades fora do período reportado;
- Declarações de posicionamento (expressões de opinião, crença, objetivos ou futuras intenções) por parte da ELERA RENOVÁVEIS SA;
- Exatidão de dados econômico-financeiros contidos neste Relatório, extraídas de demonstrações financeiras, verificadas por auditores independentes;
- Inventário de emissões de Gases de Efeito Estufa (GEE), incluindo dados de energia (verificado em processo a parte por outra equipe do Bureau Veritas);
- Dados e informações de empresas coligadas ou colaboradores terceirizados, sobre as quais não há controle operacional por parte da ELERA RENOVÁVEIS SA.

As seguintes limitações foram aplicadas a esta verificação:

- Os princípios de Exatidão e Confiabilidade de dados foram verificados de forma amostral, exclusivamente à luz das informações e dados relacionados aos temas materiais apresentados no Relatório;
- As informações econômicas apresentadas no Relatório foram verificadas especificamente frente aos princípios de Equilíbrio e Completude da GRI.

PARECER SOBRE O RELATÓRIO E O PROCESSO DE ASSEGURAÇÃO

- Para a elaboração deste Relatório de Sustentabilidade a ELERA RENOVÁVEIS SA utilizou o resultado da matriz de materialidade, que foi consolidada a partir da escuta de stakeholders – colaboradores, sócios, consumidores, ELERA RENOVÁVEIS SA, fornecedores, comunidades, entidades da sociedade civil, ONG's, sindicatos – por meio de pesquisas, grupos focais e entrevistas, somada a um diagnóstico da situação da empresa em relação aos temas identificados como relevante;
- Em nosso entendimento o Relatório de Sustentabilidade da ELERA RENOVÁVEIS SA apresenta os impactos das atividades da empresa de forma equilibrada;
- A ELERA RENOVÁVEIS SA demonstrou um método de coleta e compilação de dados adequado em relação ao Princípio de confiabilidade da GRI;
- As inconsistências encontradas no Relatório foram ajustadas durante o processo e foram corrigidas satisfatoriamente.

CONCLUSÃO

Como resultado de nosso processo de verificação, nada chegou ao nosso conhecimento que pudesse indicar que:

- As informações prestadas no Relatório não sejam equilibradas, consistentes e confiáveis;
- A ELERA RENOVÁVEIS SA não tenha estabelecido sistemas apropriados para coleta, compilação e análise de dados quantitativos e qualitativos, utilizados no Relatório;
- O Relatório não seja aderente aos Princípios para definição de conteúdo e qualidade do Padrão GRI para relatórios de sustentabilidade.

DECLARAÇÃO DE INDEPENDÊNCIA E IMPARCIALIDADE

O Bureau Veritas Certification é uma empresa independente de serviços profissionais especializado na gestão de Qualidade, Saúde, Segurança, Social e de Meio Ambiente com mais de 190 anos de experiência em serviços de avaliação independente.

O Bureau Veritas implantou e aplica um Código de Ética em todo o seu negócio para garantir que seus colaboradores mantenham os mais altos padrões em suas atividades cotidianas. Somos particularmente atentos a prevenção no que concerne ao conflito de interesses.

A equipe de verificação não possui qualquer outro vínculo com a ELERA RENOVÁVEIS SA, que não seja a verificação independente do Relatório de sustentabilidade. Entendemos que não há qualquer conflito entre outros serviços realizados pelo Bureau Veritas e está verificação realizada por nossa equipe.

A equipe que conduziu esta verificação para a ELERA RENOVÁVEIS SA possui amplo conhecimento em verificação de informações e sistemas que envolvem temas ambientais, sociais, de saúde, segurança e ética, o que aliado à experiência nessas áreas, nos permite um claro entendimento sobre a apresentação e verificação de boas práticas de responsabilidade corporativa.

CONTATO

https://www.bureauveritas.com.br/pt-br/fale-com-gente

São Paulo, 05 de maio de 2025.

Camila Chabar

Juliana Bueno Colpas	**Camila Pavão Chabar**
Auditora-líder Assurance Sustainability Reports (ASR)	Gerente Executiva de Sustentabilidade
Bureau Veritas Certification – Brasil	Bureau Veritas Certification – Brasil

Credits

Elera Renováveis
Avenida das Nações Unidas, 14.401, Parque da Cidade
Torre Paineira – 3º andar – CEP 04794-000 – São Paulo, SP

General Management and Editorial Coordination
ESG Department

Gathering of Information
ESG Department
Elera Renewables Employees

Contact
ESG Department
esg@elera.com
https://elera.com/sustentabilidade/

Project management, content, consulting and design
Grupo Report
www.gruporeport.com.br

Photography
Alex Fernandes, Érico Hiller, Ricardo Corrêa and Elera collection

Spelling and grammar review
Fábio Valverde

elera
RENOVÁVEIS