



INTEGRATED ANNUAL
SUSTAINABILITY
REPORT

2021

GRI CONTENT INDEX



Light

GRI Content Index

This report has been prepared in accordance with the GRI Standards: Comprehensive option [GRI 102-54].

The 2021 Light Annual Report also includes specific power sector disclosures applicable to the Company. As a report prepared “in accordance” with the GRI Standards: Comprehensive option, the GRI Content Index maps the GRI disclosures to the relevant Global Compact Principles and Sustainable Development Goals.

Global Compact Principles

Human Rights



1. Businesses should support and respect the protection of internationally proclaimed human rights within their sphere of influence; and



2. Businesses should make sure that they are not complicit in human rights abuses.

Employment



3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;



4. Businesses should uphold the elimination of all forms of forced and compulsory labor;



5. Businesses should uphold the effective abolition of child labor; and



6. Businesses should uphold the elimination of discrimination in respect of employment and occupation.

Environment



7. Businesses should support a precautionary approach to environmental challenges;



8. Businesses should undertake initiatives to promote greater environmental responsibility; and



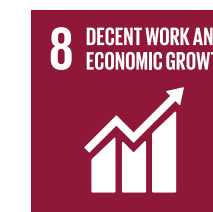
9. Businesses should encourage the development and diffusion of environmentally friendly technologies.

Anti-Corruption



10. Businesses should work against corruption in all its forms, including extortion and bribery.

Sustainable Development Goals



GRI Content Index

[GRI 102-55]

In accordance with the GRI Standards: Comprehensive option

| GRI STANDARD | DISCLOSURE | PAGE AND/OR LINK | GLOBAL COMPACT PRINCIPLE | SDG |
|--|---|---|-------------------------------|-----------|
| GRI 101: FOUNDATION 2016 | | | | |
| GENERAL DISCLOSURES | | | | |
| GRI 102: General Disclosures 2016 | Profile | | | |
| | 102-1 Name of the organization | Annual Report, p. 7 | | |
| | 102-2 Activities, brands, products, and services | Annual Report, p. 7 Light does not sell any products that are banned or restricted in certain markets. | | |
| | 102-3 Location of headquarters | Av. Marechal Floriano, 168 - Centro - Rio de Janeiro - Brazil | | |
| | 102-4 Location of operations | Annual Report, p. 7 | | |
| | 102-5 Ownership and legal form | Annual Report, p. 7 | | |
| | 102-6 Markets served | Annual Report, p. 71. Appendixes, p. 34 | | |
| | 102-7 Scale of the organization | Annual Report, p. 7 | | |
| | 102-8 Information on employees and other workers | Appendixes, pp. 13, 18 and 19 | | |
| | 102-9 Supply chain | Annual Report, p. 59 | | |
| | 102-10 Significant changes to the organization and its supply chain | Annual Report, p. 7 | | |
| | 102-11 Precautionary principle or approach | Annual Report, p. 46 | | |
| | 102-12 External initiatives | Annual Report, p. 27 | 1, 2, 3, 4, 5, 6, 7, 8, 9, 10 | |
| | 102-13 Membership of associations | We are members of several power sector industry associations, including the Brazilian Electric Utility Association (ABRADEE), the Brazilian Wholesale Electricity Association (ABRACEEL) and the Brazilian Association of Large Electric Power Generation Companies (ABRAGE). | | |
| | EU1 Installed capacity | Annual Report, p. 11 | | |
| | EU2 Net energy output | Appendixes, p. 3 | | |
| | EU3 Number of customer accounts | Appendixes, p. 35 | | |
| | EU4 Length of above and underground transmission and distribution lines | Appendixes, p. 3 | | |
| | EU5 Allocation of CO ₂ e emissions allowances or equivalent | Light does not trade in the carbon market. | 7, 8, 9 | |
| | Strategy | | | |
| 102-14 Statement from senior decision-maker | Annual Report, p. 3 | 8, 9 | | |
| 102-15 Key impacts, risks, and opportunities | Annual Report, pp. 13, 21 and 98 http://ri.light.com.br/en/sustainability/business-model/ | | | |
| Ethics and integrity | | | | |
| 102-16 Values, principles, standards, and norms of behavior | Annual Report, pp. 51 and 55 | 1, 2, 3, 4, 5, 6, 7, 8, 9, 10 | | |
| 102-17 Mechanisms for advice and concerns about ethics | Annual Report, p. 51 | 10 | | |
| | | | | 16 |

| GRI STANDARD | DISCLOSURE | PAGE AND/OR LINK | GLOBAL COMPACT PRINCIPLE | SDG |
|--|---|--|--------------------------|-----|
| GRI 101: FOUNDATION 2016 | | | | |
| GENERAL DISCLOSURES | | | | |
| GRI 102: General Disclosures 2016 | Governance | | | |
| | 102-18 Governance structure | Annual Report, p. 31 | | |
| | 102-19 Delegating authority | Annual Report, pp. 32 and 34 http://ri.light.com.br/en/sustainability/business-model/ | | |
| | 102-20 Review of economic, environmental, and social topics | Annual Report, p. 34 | | |
| | 102-21 Consulting stakeholders on economic, environmental, and social topics | Annual Report, p. 34 | | |
| | 102-22 Composition of the highest governance body and its committees | Annual Report, p. 31 http://ri.light.com.br/en/sustainability/business-model/ | | |
| | 102-23 Chairman of the highest governance body | Annual Report, p. 31 http://ri.light.com.br/en/sustainability/business-model/ | | |
| | 102-24 Nominating and selecting the highest governance body | Annual Report, p. 31 http://ri.light.com.br/en/sustainability/business-model/ | | |
| | 102-25 Conflicts of interests | Annual Report, p. 32 http://ri.light.com.br/en/sustainability/business-model/ | 10 | |
| | 102-26 Role of highest governance body in setting purpose, values, and strategy | Annual Report, p. 32 | | |
| | 102-27 Collective knowledge of highest governance body | In 2021 Light did not provide the Board of Directors with any additional specialist training on social and environmental subjects. | | |
| | 102-28 Evaluating the highest governance body's performance | Annual Report, p. 34 | | |
| | 102-29 Identifying and managing economic, environmental, and social impacts | Annual Report, p. 31 http://ri.light.com.br/en/sustainability/business-model/ | | |
| | 102-30 Effectiveness of risk management processes | Annual Report, p. 31 http://ri.light.com.br/en/sustainability/business-model/ | | |
| | 102-31 Review of economic, environmental, and social topics | Annual Report, p. 34 http://ri.light.com.br/en/sustainability/business-model/ | | |
| | 102-32 Highest governance body's role in annual reporting | Annual Report, p. 14 | | |
| | 102-33 Communication of critical concerns | Annual Report, p. 34 | | |
| | 102-34 Nature and total number of critical concerns | Annual Report, 34 | | |
| | 102-35 Remuneration policies | Annual Report, p. 34 Appendixes, pp. 30 and 31 http://ri.light.com.br/en/sustainability/business-model/ | | |
| | 102-36 Process for determining remuneration | Annual Report, p. 34 http://ri.light.com.br/en/sustainability/business-model/ | | |
| 102-37 Stakeholders' involvement in remuneration | Annual Report, p. 35 http://ri.light.com.br/en/sustainability/business-model/ | | | |
| 102-38 Annual total compensation ratio | The ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees was 2,026%. The calculation includes only employees who have been with the company for at least 12 years and receive variable remuneration. The calculation includes total remuneration (salary, safety hazard bonus, health hazard bonus, standby pay, night-shift bonus, shift-change bonus, and overtime) + variable remuneration. | | | |
| 102-39 Percentage increase in annual total compensation ratio | The ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees was 23%. | | | |

| GRI STANDARD | DISCLOSURE | PAGE AND/OR LINK | GLOBAL COMPACT PRINCIPLE | SDG | |
|--|-------------------------------|--|--|-----|--|
| GRI 101: FOUNDATION 2016 | | | | | |
| GENERAL DISCLOSURES | | | | | |
| GRI 102: General Disclosures 2016 | Stakeholder engagement | | | | |
| | 102-40 | List of stakeholder groups | Annual Report, p. 14 http://ri.light.com.br/en/sustainability/reports/ | | |
| | 102-41 | Collective bargaining agreements | 100%. Light upholds the freedom of association of its employees and, in particular, affords them protection against any discrimination in respect of freedom of association. All employees (100%) are covered by collective bargaining agreements. | | |
| | 102-42 | Basis for identification and selection of stakeholders with whom to engage | Annual Report, p. 14 http://ri.light.com.br/en/sustainability/reports/ | | |
| | 102-43 | Approach to stakeholder engagement | Annual Report, pp. 14 and 74 http://ri.light.com.br/en/sustainability/reports/ | | |
| | 102-44 | Key topics and concerns that have been raised through stakeholder engagement | Annual Report, pp. 18 and 74 | | |
| | Reporting practices | | | | |
| | 102-45 | Entities included in the consolidated financial statements | Annual Report, pp. 7 and 14 | | |
| | 102-46 | Defining report content and topic Boundaries | Annual Report, pp. 14, 15, 17 and 18 http://ri.light.com.br/en/sustainability/reports/ | | |
| | 102-47 | List of material topics | Annual Report, pp. 17 and 18 http://ri.light.com.br/en/sustainability/reports/ | | |
| | 102-48 | Restatements of information | Appendixes, p. 17 | | |
| | 102-49 | Changes in reporting | We changed the calculation methodology for disclosure 401-3 (Appendixes, p. 17) | | |
| | 102-50 | Reporting period | Annual Report, p. 14 | | |
| | 102-51 | Date of most recent report | The previous Report was published in April 2021. | | |
| | 102-52 | Reporting cycle | Annual Report, p. 14 | | |
| | 102-53 | Contact point for questions regarding the report | Annual Report, p. 19 | | |
| | 102-54 | Claims of reporting in accordance with the GRI Standards | GRI Content Index Annual Report, p. 14 | | |
| 102-55 | GRI content index | GRI Content Index Annual Report, p. 19 | | | |
| 102-56 | External assurance | GRI Content Index Annual Report, p. 14 | | | |

| GRI STANDARD | DISCLOSURE | PAGE AND/OR LINK | OMISSION | | | GLOBAL COMPACT PRINCIPLE | SDG |
|--|---|---|--------------|--------|-------------|--------------------------|-----|
| | | | OMITTED PART | REASON | EXPLANATION | | |
| MATERIAL TOPICS | | | | | | | |
| GRI STANDARD 200 ECONOMIC SERIES | | | | | | | |
| Economic performance | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Annual Report, pp. 18 and 23 | | | | | |
| | 103-2 The management approach and its components | Annual Report, pp. 18, 23, 37 and 51 | | | | 1, 7, 8, 9 | |
| | 103-3 Evaluation of the management approach | Annual Report, pp. 23 and 28 | | | | | |
| GRI 201: Economic performance 2016 | 201-1 Direct economic value generated and distributed | Appendixes, pp. 2, 33 and 44 | | | | | |
| | 201-2 Financial implications and other risks and opportunities due to climate change | Annual Report, p. 37 | | | | 7, 8, 9 | |
| | 201-3 Defined benefit plan obligations and other retirement plans | Annual Report, p. 35 http://ri.light.com.br/en/sustainability/business-model/ | | | | 1 | |
| | 201-4 Financial assistance received from government | Appendixes, p. 39 | | | | | |
| Market presence | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Non-material topic | | | | | |
| | 103-2 The management approach and its components | Non-material topic | | | | | |
| | 103-3 Evaluation of the management approach | Non-material topic | | | | | |
| GRI 202: Market presence 2016 | 202-1 Ratios of standard entry level wage by gender compared to local minimum wage | Appendixes, p. 18 | | | | 1 | |
| | 202-2 Proportion of senior management hired from the local community | Annual Report, p. 32 http://ri.light.com.br/en/sustainability/business-model/ | | | | | |
| Indirect economic impacts | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Annual Report, pp. 18 and 23 | | | | | |
| | 103-2 The management approach and its components | Annual Report, pp. 18, 23, 41, 51, and 78 | | | | | |
| | 103-3 Evaluation of the management approach | Annual Report, pp. 23 and 28 | | | | | |
| GRI 203: Indirect economic impacts 2016 | 203-1 Infrastructure investments and services supported | Annual Report, p. 78 | | | | | |
| | 203-2 Significant indirect economic impacts | Annual Report, pp. 41 and 78 | | | | | |

| GRI STANDARD | DISCLOSURE | PAGE AND/OR LINK | OMISSION | | | GLOBAL COMPACT PRINCIPLE | SDG |
|--|--|---|--------------|--------|-------------|--------------------------|-----|
| | | | OMITTED PART | REASON | EXPLANATION | | |
| MATERIAL TOPICS | | | | | | | |
| Procurement practices | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Non-material topic | | | | | |
| | 103-2 The management approach and its components | Non-material topic | | | | | |
| | 103-3 Evaluation of the management approach | Non-material topic | | | | | |
| GRI 204: Procurement Practices | 204-1 Proportion of spending on locally-based suppliers | Appendixes, p. 32 | | | | | |
| Anti-corruption | | | | | | | 16 |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Annual Report, pp. 18 and 23 | | | | | |
| | 103-2 The management approach and its components | Annual Report, pp. 18, 23 and 51 | | | | | |
| | 103-3 Evaluation of the management approach | Annual Report, pp. 23 and 28 | | | | | |
| GRI 205: Anti-corruption 2016 | 205-1 Operations assessed for risks related to corruption | Through the actions described throughout this report, we believe 100% of our operations have been assessed for risks related to corruption. | | | | 10 | |
| | 205-2 Communication and training about anti-corruption policies and procedures | Annual Report, p. 51 | | | | 10 | |
| | 205-3 Confirmed incidents of corruption and actions taken | Annual Report, p. 52 | | | | | |
| Anti-competitive behavior | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Non-material topic | | | | | |
| | 103-2 The management approach and its components | Non-material topic | | | | | |
| | 103-3 Evaluation of the management approach | Non-material topic | | | | | |
| GRI 206: Anti-competitive behavior 2016 | 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | None. | | | | | |

| GRI STANDARD | DISCLOSURE | PAGE AND/OR LINK | OMISSION | | | GLOBAL COMPACT PRINCIPLE | SDG |
|--|---|---|--------------|--------|-------------|--------------------------|-----|
| | | | OMITTED PART | REASON | EXPLANATION | | |
| MATERIAL TOPICS | | | | | | | |
| Availability and reliability | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Annual Report, pp. 18 and 23 | | | | | |
| | 103-2 The management approach and its components | Annual Report, pp. 18, 23, 51 and 85 | | | | | |
| | 103-3 Evaluation of the management approach | Annual Report, p. 23 and 28 | | | | | |
| Availability and reliability 2016 | EU6 Management approach to ensure short and long-term electricity availability and reliability | Annual Report, p. 85 | | | | | |
| | EU10 Planned capacity against projected electricity demand over the long term | Appendixes, p. 3 | | | | | |
| Demand-Side Management | | | | | | | 12 |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Annual Report, pp. 18 and 23 | | | | | |
| | 103-2 The management approach and its components | Annual Report, pp. 18, 23, 51 and 75 | | | | | |
| | 103-3 Evaluation of the management approach | Annual Report, pp. 23 and 28 | | | | | |
| Demand-Side Management 2016 | EU7 Demand-side management programs | Annual Report, p. 75 Appendixes, p. 42 | | | | | |
| Research & Development | | | | | | | 9 |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Annual Report, pp. 18 and 23 | | | | | |
| | 103-2 The management approach and its components | Annual Report, pp. 18, 23, 51 and 89 | | | | | |
| | 103-3 Evaluation of the management approach | Annual Report, pp. 23 and 28 | | | | | |
| Research and Development 2016 | EU8 Research and development activity and expenditure | Annual Report, p. 89 Appendixes, pp. 41 and 49 | | | | | |

| GRI STANDARD | DISCLOSURE | PAGE AND/OR LINK | OMISSION | | | GLOBAL COMPACT PRINCIPLE | SDG |
|--|--|--|--------------|--------|-------------|--------------------------|-----|
| | | | OMITTED PART | REASON | EXPLANATION | | |
| MATERIAL TOPICS | | | | | | | |
| Plant decommissioning | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Non-material topic | | | | | |
| | 103-2 The management approach and its components | Non-material topic | | | | | |
| | 103-3 Evaluation of the management approach | Non-material topic | | | | | |
| Plant decommissioning 2016 | EU9 Provisions for decommissioning of nuclear power sites | Light owns no nuclear or thermal power plants. | | | | | |
| System Efficiency | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Annual Report, pp. 18 and 23 | | | | | |
| | 103-2 The management approach and its components | Annual Report, pp. 18, 23, 51 and 81 | | | | | |
| | 103-3 Evaluation of the management approach | Annual Report, pp. 23 and 28 | | | | | |
| Availability and reliability 2016 | EU11 Average generation efficiency of thermal plants | Light owns no nuclear or thermal power plants. | | | | | |
| | EU12 Transmission and distribution losses as a percentage of total energy | Annual Report, p. 81 | | | | | |

| GRI STANDARD | DISCLOSURE | PAGE AND/OR LINK | OMISSION | | | GLOBAL COMPACT PRINCIPLE | SDG |
|--|--|---|--------------|--------|-------------|--------------------------|-----|
| | | | OMITTED PART | REASON | EXPLANATION | | |
| MATERIAL TOPICS | | | | | | | |
| Taxes | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Non-material topic | | | | | |
| | 103-2 The management approach and its components | Non-material topic | | | | | |
| | 103-3 Evaluation of the management approach | Non-material topic | | | | | |
| Taxes 2019 | 207-1 Approach to tax | Light's Tax department is accountable for compliance with tax strategy. Material tax matters are discussed in our Financial Statements and Reference Form. | | | | | |
| | 207-2 Tax governance, control and risk management | The Audit Board is responsible for exercising oversight of Senior Management Activities and for reviewing the financial statements. Light's Risk Management Policy aims to disseminate a culture of compliance with the laws, regulations and other rules established by regulatory bodies and other stakeholders. Compliance with the Policy is assessed and ensured through our Integrated Risk Management process, as described on p. 46. | | | | | |
| | 207-3 Stakeholder engagement and management concerns related to tax | There is no formalized approach to stakeholder engagement and management concerns related to tax | | | | | |
| | 207-4 Country-by-country reporting | All of our operations are located in Brazil. | | | | | |

| GRI STANDARD | DISCLOSURE | PAGE AND/OR LINK | OMISSION | | | GLOBAL COMPACT PRINCIPLE | SDG |
|--|---|--|--------------|--------|--|--------------------------|-----|
| | | | OMITTED PART | REASON | EXPLANATION | | |
| MATERIAL TOPICS | | | | | | | |
| GRI STANDARD 300 - ENVIRONMENTAL SERIES | | | | | | | |
| Materials | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Non-material topic | | | | | |
| | 103-2 The management approach and its components | Non-material topic | | | | | |
| | 103-3 Evaluation of the management approach | Non-material topic | | | | | |
| GRI 301: Materials 2016 | 301-1 Materials used by weight or volume | Not reported | | | Information unavailable: we were not able to obtain the required information | | |
| | 301-2 Materials used that are recycled input materials | Not reported | | | Information unavailable: we were not able to obtain the required information | 8, 9 | |
| | 301-3 Reclaimed products and their packaging materials | Not reported | | | Information unavailable: we were not able to obtain the required information | | |
| Energy | | | | | | | 12 |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Annual Report, pp. 18 and 23 | | | | | |
| | 103-2 The management approach and its components | Annual Report, pp. 18, 23, 37, 51, and 75 | | | | | |
| | 103-3 Evaluation of the management approach | Annual Report, 23 and 28 | | | | | |
| GRI 302: Energy 2016 | 302-1 Energy consumption within the organization | Appendixes, p. 4 | | | | | |
| | 302-2 Energy consumption outside the organization | Appendixes, p. 4 | | | | | |
| | 302-3 Energy intensity | Annual Report, p. 37 | | | | | |
| | 302-4 Reduction of energy consumption | Annual Report, p. 75 | | | | 7, 8, 9 | |
| | 302-5 Reductions in energy requirements of products and services | Annual Report, p. 75 | | | | 8, 9 | |
| Water & Effluents | | | | | | | 6 |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Annual Report, pp. 18 and 23 | | | | | |
| | 103-2 The management approach and its components | Annual Report, pp. 18, 23, 39, 51, and 102 | | | | | |
| | 103-3 Evaluation of the management approach | Annual Report, pp. 23 and 28 | | | | | |

| GRI STANDARD | DISCLOSURE | PAGE AND/OR LINK | OMISSION | | | GLOBAL COMPACT PRINCIPLE | SDG |
|--|--|--|--|--------|-------------|--------------------------|-----|
| | | | OMITTED PART | REASON | EXPLANATION | | |
| MATERIAL TOPICS | | | | | | | |
| GRI 303: Water and Effluents 2018 | 303-1 Interactions with water as a shared resource | Annual Report, p. 102 | | | | 8 | |
| | 303-2 Management of water discharge related impacts | Annual Report, p. 102 | | | | 8 | |
| | 303-3 Water withdrawal | Appendixes, p. 4 | | | | 8 | |
| | 303-4 Water discharge | Not reported | Information unavailable: we were not able to obtain the required information | | | 8 | |
| | 303-5 Water consumption | Annual Report, p. 39 Appendixes, p. 4 | | | | 8 | |
| Biodiversity | | | | | | | 15 |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Non-material topic | | | | | |
| | 103-2 The management approach and its components | Non-material topic | | | | | |
| | 103-3 Evaluation of the management approach | Non-material topic | | | | | |
| GRI 304: Biodiversity 2016 | 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | Not reported | Information unavailable: we were not able to obtain the required information | | | 8 | |
| | 304-2 Significant impacts of activities, products, and services on biodiversity | Not reported | Information unavailable: we were not able to obtain the required information | | | 8 | |
| | 304-3 Habitats protected or restored | Not reported | Information unavailable: we were not able to obtain the required information | | | | |
| | 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by the organization's operations | Not reported | Information unavailable: we were not able to obtain the required information | | | | |
| | EU13 Biodiversity of offset habitats compared to biodiversity of the affected areas | Not reported | Information unavailable: we were not able to obtain the required information | | | 7, 8, 9 | |

| GRI STANDARD | DISCLOSURE | PAGE AND/OR LINK | OMISSION | | | GLOBAL COMPACT PRINCIPLE | SDG |
|--|---|---|--------------|--------|-------------|--------------------------|-----|
| | | | OMITTED PART | REASON | EXPLANATION | | |
| MATERIAL TOPICS | | | | | | | |
| Emissions | | | | | | | 13 |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Annual Report, pp. 18 and 23 | | | | | |
| | 103-2 The management approach and its components | | | | | | |
| | 103-3 Evaluation of the management approach | | | | | | |
| GRI 305: Emissions 2016 | 305-1 Direct (Scope 1) GHG emissions | Annual Report, p. 37 Appendixes, 12 | | | | 8, 9 | |
| | 305-2 Indirect (Scope 2) GHG emissions | Annual Report, p. 37 Appendixes, p. 12 | | | | 8, 9 | |
| | 305-3 Other indirect (Scope 3) GHG emissions | Annual Report, p. 37 | | | | 8, 9 | |
| | 305-4 GHG emissions intensity | Annual Report, p. 37 | | | | 8, 9 | |
| | 305-5 Reduction of GHG emissions | There was no reduction of GHG emissions. | | | | 7, 8, 9 | |
| | 305-6 Emissions of ozone-depleting substances (ODS) | Emissions are negligible. | | | | 8 | |
| | 305-7 NOx, SOx, and other significant air emissions | Emissions are negligible. | | | | 8 | |
| Effluents and Waste | | | | | | | 12 |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Non-material topic | | | | | |
| | 103-2 The management approach and its components | Non-material topic | | | | | |
| | 103-3 Evaluation of the management approach | Non-material topic | | | | | |
| GRI 306: Waste 2020 | 306-1 Waste generation and significant waste-related impacts | Annual Report, p. 38 | | | | 8 | |
| | 306-2 Management of significant waste-related impacts | Annual Report, p. 38 | | | | 8 | |
| | 306-3 Waste generated | Appendixes, pp. 6 and 9 | | | | 8 | |
| | 306-4 Waste diverted from disposal | Appendixes, pp. 7 and 10 | | | | 8 | |
| | 306-5 Waste directed to disposal | Appendixes, pp. 8 and 11 | | | | 8 | |

| GRI STANDARD | DISCLOSURE | PAGE AND/OR LINK | OMISSION | | | GLOBAL COMPACT PRINCIPLE | SDG |
|--|---|---|--------------|--------|---|--------------------------|-----|
| | | | OMITTED PART | REASON | EXPLANATION | | |
| MATERIAL TOPICS | | | | | | | |
| Environmental Compliance | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Annual Report, pp. 18 and 23 | | | | | |
| | 103-2 The management approach and its components | Annual Report, pp. 18, 23, 37 and 51 | | | | | |
| | 103-3 Evaluation of the management approach | Annual Report, pp. 23 and 28 | | | | | |
| GRI 307: Environmental Compliance 2016 | 307-1 Non-compliance with environmental laws and regulations | Light S.A. has R\$ 596,872.83 in outstanding environmental fines that are currently being appealed against. In 2021 Light received fine notices totaling R\$ 144,469.57, which are currently being appealed with the relevant environmental authorities. During the year Light paid an environmental fine of R\$ 50,720.93, under a notice received in 2020. | | | | 8 | |
| Supplier Environmental Assessment | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Annual Report, pp. 18 and 23 | | | | | |
| | 103-2 The management approach and its components | Annual Report, pp. 18, 23, 51 and 59 | | | | | |
| | 103-3 Evaluation of the management approach | Annual Report, pp. 23 and 28 | | | | | |
| GRI 308: Supplier Environmental Assessment 2016 | 308-1 New suppliers that were screened using environmental criteria | Annual Report, p. 59 http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-os-fornecedores.aspx | | | | | |
| | 308-2 Negative environmental impacts in the supply chain and actions taken | Not reported | | | Information unavailable: no specific assessment has been conducted to identify negative environmental impacts in the supply chain. In 2021 we launched a related pilot. | | |
| GRI STANDARD 400 - SOCIAL SERIES | | | | | | | |
| Employment | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Annual Report, p. 18 and 23 | | | | | 8 |
| | 103-2 The management approach and its components | Annual Report, pp. 18, 23, 51 and 57 | | | | | |
| | 103-3 Evaluation of the management approach | Annual Report, pp. 23 and 28 | | | | | |

| GRI STANDARD | DISCLOSURE | PAGE AND/OR LINK | OMISSION | | | GLOBAL COMPACT PRINCIPLE | SDG |
|--|--|--|--------------|--------|-------------|--------------------------|----------|
| | | | OMITTED PART | REASON | EXPLANATION | | |
| MATERIAL TOPICS | | | | | | | |
| GRI 401: Employment 2016 | 401-1 New employee hires and employee turnover | Appendixes, pp. 14 to 16 | | | | 6 | |
| | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | The benefits offered by the Company cover 100% of full-time employees, and there currently are no part-time employees. | | | | | |
| | 401-3 Parental leave | Appendixes, p. 17 | | | | | |
| | EU14 Programs and processes to ensure the availability of a skilled workforce | Annual Report, p. 57 | | | | | |
| | EU15 Percentage of employees eligible to retire in the next 5 and 10 years | Appendixes, p. 24 | | | | | |
| | EU16 Policies and requirements regarding health and safety | Light has a formal policy on identifying hazards and managing occupational health and safety risks, covering all employees and outsourced workers. All contractors are required by contract to closely adhere to our health and safety guidelines, and we assess compliance with these guidelines through periodic occupational safety audits and inspections. | | | | | |
| | EU17 Days worked by contractor and subcontractor employees involved in construction, operation & maintenance activities | Appendixes, p. 19 | | | | | |
| | EU18 Percentage of contractor and subcontractor employees that have undergone relevant health and safety training | All contractor and subcontractor employees directly involved in line work undergo health and safety training. | | | | 1, 2 | |
| Labor Relations | | | | | | | 8 |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Annual Report, pp. 18 and 23 | | | | | |
| | 103-2 The management approach and its components | Annual Report, pp. 18, 23, 51 | | | | | |
| | 103-3 Evaluation of the management approach | Annual Report, pp. 23 and 28 | | | | | |

| GRI STANDARD | DISCLOSURE | PAGE AND/OR LINK | OMISSION | | | GLOBAL COMPACT PRINCIPLE | SDG |
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| | | | OMITTED PART | REASON | EXPLANATION | | |
| MATERIAL TOPICS | | | | | | | |
| GRI 402: Labor Relations 2016 | 402-1 Minimum notice periods regarding operational changes | Our Social Responsibility Agreement sets out principles on providing notice of and support during reorganizations. This includes providing notice of any operational changes, although no specific notice period is stipulated. | | | | 3 | |
| Occupational Health & Safety | | | | | | | 3 |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Annual Report, pp. 18 and 23 | | | | | |
| | 103-2 The management approach and its components | Annual Report, pp. 18, 23, 51 and 62 to 70 | | | | | |
| | 103-3 Evaluation of the management approach | Annual Report, pp. 23 and 28 | | | | | |
| GRI 403: Occupational Health and Safety 2018 | 403-1 Occupational health and safety management system | Annual Report, p. 65 | | | | 1 | |
| | 403-2 Hazard identification, risk assessment, and incident investigation | Annual Report, p. 65 | | | | | |
| | 403-3 Occupational health services | Annual Report, p. 65 | | | | 1 | |
| | 403-4 Worker participation, consultation, and communication on occupational health and safety | Annual Report, p. 65 http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-a-forca-de-trabalho.aspx | | | | 3 | |
| | 403-5 Worker training on occupational health and safety | Annual Report, p. 66 | | | | | |
| | 403-6 Promotion of worker health | Annual Report, p. 68 | | | | 1 | |
| | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Annual Report, p. 62 | | | | | |
| | 403-8 Workers covered by an occupational health and safety management system | Our entire workforce (including direct employees and outsourced workers) is covered by our occupational health and safety management system | | | | | |
| | 403-9 Work-related injuries | Appendixes, pp. 20, 22 and 23 | | | | | |
| | 403-10 Work-related ill health | Appendixes, p. 21 | | | | | |

| GRI STANDARD | DISCLOSURE | PAGE AND/OR LINK | OMISSION | | | GLOBAL COMPACT PRINCIPLE | SDG |
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| | | | OMITTED PART | REASON | EXPLANATION | | |
| MATERIAL TOPICS | | | | | | | |
| Training and Education | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Annual Report, pp. 18 and 23 | | | | | |
| | 103-2 The management approach and its components | Annual Report, pp. 18, 23, 51 and 57 | | | | | |
| | 103-3 Evaluation of the management approach | Annual Report, pp. 23 and 28 | | | | | |
| GRI 404: Training and Education 2016 | 404-1 Average hours of training per year per employee | Appendixes, p. 19 | | | | | |
| | 404-2 Programs for upgrading employee skills and transition assistance programs | Annual Report, p. 57 | | | | | |
| | 404-3 Percentage of employees receiving regular performance and career development reviews | Annual Report, p. 57 | | | | | |
| Diversity and equal opportunity | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Non-material topic | | | | | |
| | 103-2 The management approach and its components | Non-material topic | | | | | |
| | 103-3 Evaluation of the management approach | Non-material topic | | | | | |
| GRI 405: Diversity and equal opportunity 2016 | 405-1 Diversity of governance bodies and employees | Appendixes, pp. 25 to 29 | | | | 6 | |
| | 405-2 Ratio of basic salary and remuneration of women to men | Appendixes, p. 17 | | | | 6 | |
| Non-discrimination | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Non-material topic | | | | | |
| | 103-2 The management approach and its components | Non-material topic | | | | | |
| | 103-3 Evaluation of the management approach | Non-material topic | | | | | |
| GRI 406: Non-discrimination 2016 | 406-1 Incidents of discrimination and corrective actions taken | Annual Report, p. 52 | | | | 1, 2, 3 | |

| GRI STANDARD | DISCLOSURE | PAGE AND/OR LINK | OMISSION | | | GLOBAL COMPACT PRINCIPLE | SDG |
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| | | | OMITTED PART | REASON | EXPLANATION | | |
| MATERIAL TOPICS | | | | | | | |
| Freedom of association and collective bargaining | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Non-material topic | | | | | |
| | 103-2 The management approach and its components | Non-material topic | | | | | |
| | 103-3 Evaluation of the management approach | Non-material topic | | | | | |
| GRI 407: Freedom of association and collective bargaining 2016 | 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | None. | | | | 3 | |
| Child Labor | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Non-material topic | | | | | |
| | 103-2 The management approach and its components | Non-material topic | | | | | |
| | 103-3 Evaluation of the management approach | Non-material topic | | | | | |
| GRI 408: Child Labor 2016 | 408-1 Operations and suppliers at significant risk for incidents of child labor | Annual Report, p. 59 http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-os-fornecedores.aspx | | | | 1, 2, 5 | |
| Forced or compulsory labor | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Non-material topic | | | | | |
| | 103-2 The management approach and its components | Non-material topic | | | | | |
| | 103-3 Evaluation of the management approach | Non-material topic | | | | | |

| GRI STANDARD | DISCLOSURE | PAGE AND/OR LINK | OMISSION | | | GLOBAL COMPACT PRINCIPLE | SDG |
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| | | | OMITTED PART | REASON | EXPLANATION | | |
| MATERIAL TOPICS | | | | | | | |
| GRI 409: Forced or compulsory labor 2016 | 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor | Annual Report, p. 59 http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-os-fornecedores.aspx | | | | 1, 2, 4 | |
| Security Practices | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Annual Report, p. | | | | | |
| | 103-2 The management approach and its components | Annual Report, pp. | | | | | |
| | 103-3 Evaluation of the management approach | Annual Report, p. | | | | | |
| GRI 410: Security Practices 2016 | 410-1 Security personnel trained in human rights policies or procedures | Annual Report, p. 61 Appendixes, p. 19 | | | | 1, 2 | |
| Rights of Indigenous and Traditional Peoples | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Non-material topic | | | | | |
| | 103-2 The management approach and its components | Non-material topic | | | | | |
| | 103-3 Evaluation of the management approach | Non-material topic | | | | | |
| GRI 411: Rights of Indigenous Peoples 2016 | 411-1 Incidents of violations involving rights of indigenous peoples | None. | | | | | |
| Human Rights Assessment | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Non-material topic | | | | | |
| | 103-2 The management approach and its components | Non-material topic | | | | | |
| | 103-3 Evaluation of the management approach | Non-material topic | | | | | |

| GRI STANDARD | DISCLOSURE | PAGE AND/OR LINK | OMISSION | | | GLOBAL COMPACT PRINCIPLE | SDG |
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| | | | OMITTED PART | REASON | EXPLANATION | | |
| MATERIAL TOPICS | | | | | | | |
| GRI 412: Human Rights Assessment 2016 | 412-1 Operations that have been subject to human rights reviews or impact assessments | Annual Report, p. 61 http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-os-fornecedores.aspx | | | | | |
| | 412-2 Employee training on human rights policies or procedures | Annual Report, pp. 28 and 51 | | | | | |
| | 412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening | All of our contracts include human rights clauses. | | | | | |
| Local communities | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Annual Report, pp. 18 and 23 | | | | | |
| | 103-2 The management approach and its components | Annual Report, pp. 18, 23, 41, 51, and 78 | | | | | |
| | 103-3 Evaluation of the management approach | Annual Report, pp. 23 and 28 | | | | | |
| GRI 413: Local Communities 2016 | 413-1 Operations with local community engagement, impact assessments, and development programs | Annual Report, pp. 41 and 78 | | | | 8 | |
| | 413-2 Operations with significant actual or potential negative impacts on local communities | None. | | | | | |
| | EU19 Stakeholder participation in the decision making process related to energy planning and infrastructure development | Annual Report, pp. 28, 30 and 78 The level of participation by stakeholders—including shareholders, governments and regulators—in developing Company strategy is described throughout the report. | | | | | |
| | EU20 Approach to managing the impacts of displacement | No communities were displaced in the year. | | | | 1, 2 | |
| | EU22 Number of people physically or economically displaced and compensation | None. | | | | 1, 2 | |
| | Supplier Social Assessment | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Annual Report, pp. 18 and 23 | | | | | |
| | 103-2 The management approach and its components | Annual Report, pp. 18, 23, 51 | | | | | |
| | 103-3 Evaluation of the management approach | Annual Report, pp. 23 and 28 | | | | | |
| GRI 414: Supplier Social Assessment 2016 | 414-1 New suppliers that were screened using social criteria | Annual Report, p. 59 http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-os-fornecedores.aspx | | | | 1, 2, 3, 4, 5 | |
| | 414-2 Negative social impacts in the supply chain and actions taken | Not reported | Information unavailable: no specific assessment has been conducted to identify negative social impacts in the supply chain. | | | | |

| GRI STANDARD | DISCLOSURE | PAGE AND/OR LINK | OMISSION | | | GLOBAL COMPACT PRINCIPLE | SDG |
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| | | | OMITTED PART | REASON | EXPLANATION | | |
| MATERIAL TOPICS | | | | | | | |
| Public policy | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Information unavailable: no specific assessment has been conducted to identify negative social impacts in the supply chain. | | | | | |
| | 103-2 The management approach and its components | | | | | | |
| | 103-3 Evaluation of the management approach | | | | | | |
| GRI 415: Public policy 2016 | 415-1 Political contributions | None. Law no. 9096 (9/19/1995) prohibits contributions to political campaigns. | | | | | |
| Customer Health and Safety | | | | | | | 3 |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Annual Report, pp. 18 and 23 | | | | | |
| | 103-2 The management approach and its components | Annual Report, pp. 18, 23, 37 and 51 | | | | | |
| | 103-3 Evaluation of the management approach | Annual Report, pp. 23 and 28 | | | | | |
| GRI 416: Customer Health and Safety 2016 | 416-1 Assessment of the health and safety impacts of product and service categories | Annual Report, p. 37 | | | | | |
| | 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services | Appendixes, p. 23 | | | | 1 | |
| | EU25 Number of injuries and fatalities to the public involving company assets | Appendixes, p. 23 | | | | | |
| Marketing and Labeling | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Annual Report, pp. 18 and 23 | | | | | |
| | 103-2 The management approach and its components | Annual Report, pp. 18, 23, 51 | | | | | |
| | 103-3 Evaluation of the management approach | Annual Report, pp. 23 and 28 | | | | | |
| GRI 417: Marketing and Labeling 2016 | 417-1 Requirements for product and service information and labeling | Not reported | Not applicable: product and service labeling is not used in in generation, transmission, trading and distribution services. | | | | |
| | 417-2 Incidents of non-compliance concerning product and service information and labeling | None. | | | | | |
| | 417-3 Incidents of non-compliance concerning marketing communications | None. | | | | | |
| Customer privacy | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Not applicable: product and service labeling is not used in in generation, transmission, trading and distribution services. | | | | | |
| | 103-2 The management approach and its components | | | | | | |
| | 103-3 Evaluation of the management approach | | | | | | |
| GRI 418: Customer privacy 2016 | 418-1 Substantiated complaints regarding breaches of customer privacy and losses of customer data | We received one substantiated complaint regarding a breach of customer privacy from a customer whose electricity invoice (containing personal data) had been sent to the email address of the former tenant of the customer's flat. We received no complaints from regulators. | | | | | |

| GRI STANDARD | DISCLOSURE | PAGE AND/OR LINK | OMISSION | | | GLOBAL COMPACT PRINCIPLE | SDG |
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| | | | OMITTED PART | REASON | EXPLANATION | | |
| MATERIAL TOPICS | | | | | | | |
| Socioeconomic compliance | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Annual Report, pp. 18 and 23 | | | | | |
| | 103-2 The management approach and its components | Annual Report, pp. 18, 23, 51 and 105 | | | | | |
| | 103-3 Evaluation of the management approach | Annual Report, pp. 23 and 28 | | | | | |
| GRI 419: Socioeconomic compliance 2016 | 419-1 Non-compliance with laws and regulations in the social and economic area | Annual Report, p. 105 Appendixes, p. 32 | | | | | |
| Disaster and emergency planning and preparedness | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Annual Report, pp. 18 and 23 | | | | | |
| | 103-2 The management approach and its components | Annual Report, pp. 18, 23, 51 and 62 | | | | | |
| | 103-3 Evaluation of the management approach | Annual Report, pp. 23 and 28 | | | | | |
| Disaster and emergency planning and preparedness 2016 | EU21 Contingency planning measures, disaster/emergency management plan and training programs, and recovery/restoration plans | Annual Report, p. 62 | | | | | |
| Access | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Annual Report, pp. 18 and 23 | | | | | |
| | 103-2 The management approach and its components | Annual Report, pp. 18, 23, 51, 78, and 85 | | | | | |
| | 103-3 Evaluation of the management approach | Annual Report, 23 and 28 | | | | | |
| Access 2016 | EU23 Programs, including those in partnership with government, to improve or maintain access to electricity and customer support services | Annual Report, p. 78 | | | | | 8 |
| | EU26 Percentage of population unserved in licensed distribution or service areas | 0% | | | | | |
| | EU27 Number of residential disconnections for non-payment, broken down by duration of disconnection and by regulatory regime | Appendixes, p. 32 | | | | | |
| | EU28 Power outage frequency | Annual Report, p. 85 | | | | | |
| | EU29 Average power outage duration. | Annual Report, p. 85 | | | | | |
| | EU30 Average plant availability factor by energy source and by regulatory regime | Appendixes, p. 3 | | | | | |
| Provision of information | | | | | | | |
| GRI 103: Management approach 2016 | 103-1 Explanation of the material topic and its Boundary | Annual Report, pp. 18 and 23 | | | | | |
| | 103-2 The management approach and its components | Annual Report, pp. 18, 23, 51 and 73 | | | | | |
| | 103-3 Evaluation of the management approach | Annual Report, pp. 23 and 28 | | | | | |
| Provision of information 2016 | EU24 Practices to address language, cultural, low literacy and disability related barriers to accessing and safely using electricity and customer support services | Annual Report, p. 73 | | | | 6 | |

SASB Disclosures

The table below provides a summary of reported Sustainability Accounting Standards Board (SASB) disclosures.

SASB is a nonprofit organization, founded in 2011, that sets standards to guide the disclosure of financially material sustainability information by companies to their investors.

In this report we include disclosures for Electric Utilities & Power Generators. *Sustainability Accounting Standard*.

| SASB DISCLOSURE | SASB CODE | SASB METRICS | PAGE |
|--|---------------------|--|---|
| Greenhouse Gas Emissions & Energy Resource Planning | IF-EU-110a.1 | (1) Gross global Scope 1 emissions, percentage covered under (2) emissions-limiting regulations, and (3) emissions-reporting regulations | Annual Report, p. 37 |
| | IF-EU-110a.2 | Greenhouse gas (GHG) emissions associated with power deliveries | Annual Report, p. 37 |
| | IF-EU-110a.3 | Description of long-term and short-term strategy or plan to manage Scope 1 emissions, emission-reduction targets, and an analysis of performance against those targets | Information not available |
| | IF-EU-110a.4 | Number of customers served in markets subject to renewable portfolio standards (RPS) and percentage fulfillment of RPS target by market | Information not available |
| Air quality | IF-EU-120a.1 | Air emissions for the following pollutants: NOx (excluding N2O), SOx, particulate matter (PM10), lead (Pb), and mercury (Hg); percentage of each in or near areas of dense population | Emissions are negligible |
| Water stewardship | IF-EU-140a.1 | Total water withdrawn and total water consumed | Appendixes, p. 4 |
| | IF-EU-140a.2 | Number of incidents of noncompliance associated with water consumption | None |
| | IF-EU-140a.3 | Description of water management risks and discussion of strategies and practices to mitigate those risks | Annual Report, p. 102 |
| Coal Ash Management | IF-EU-150a.1 | Amount of coal combustion residuals (CCR), percentage recycled | Not applicable |
| | IF-EU-150a.2 | Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment | Not applicable |
| Energy Affordability | IF-EU-240a.1 | Average retail electric rate for residential, commercial, and industrial customers | http://www.light.com.br/para-residencias/Sua-Conta/composicao-da-tarifa.aspx |
| | IF-EU-240a.2 | Typical monthly electric bill for residential customers for 500 kWh and 1,000 kWh of electricity delivered per month | Information not available |
| | IF-EU-240a.3 | Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days | Appendixes, p. 32. We have not reported the percentage reconnected within 30 days |
| | IF-EU-240a.4 | Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory | Annual Report, pp. 73 and 78 |
| Workforce Health & Safety | IF-EU-320a.1 | Total recordable incident rate (TRIR), fatality rate, and near miss frequency rate (NMFR) | Annual Report, p. 67 |
| End-Use Efficiency & Demand | IF-EU-420a.1 | Percentage of electric utility revenues from rate structures that are decoupled and contain a lost revenue adjustment mechanism (LRAM) | Information not available |
| | IF-EU-420a.2 | Percentage of electric load served by smart grid technology | Approximately 45% of billed electricity is telemetered |
| | IF-EU-420a.3 | Customer electricity savings from efficiency measures | Annual Report, p. 75 |
| Nuclear Safety & Emergency Management | IF-EU-540a.1 | Total number of nuclear power units | Not applicable |
| | IF-EU-540a.2 | Description of efforts to manage nuclear safety and emergency preparedness | Not applicable |
| Grid Resiliency | IF-EU-550a.1 | Number of incidents of non-compliance with standards or regulations on physical and cyber security | GRI Content Index, p. 21 |
| | IF-EU-550a.2 | System Average Interruption Duration Index (SAIDI), System Average Interruption Frequency Index (SAIFI), and Customer Average Interruption Duration Index (CAIDI), inclusive of major event days | Annual Report, p. 85 |
| Activity metrics | IF-EU-000.A | Number of residential, commercial and industrial customers served | Annual Report, p. 71 Appendixes, p. 34 |
| | IF-EU-000.B | Total electricity delivered by type of customer | Annual Report, p. 71 Appendixes, p. 34 |
| | IF-EU-000.C | Length of transmission and distribution lines | Appendixes, p. 3 |
| | IF-EU-000.D | Total electricity generated | Appendixes, p. 3 |
| | IF-EU-000.E | Total wholesale electricity purchased | Appendixes, p. 3 |

