

# **Light's Code of Business Conduct and Ethics**

The purpose of this document is to guide your behavior  
and attitudes at Light

## 1. GENERAL PROVISIONS

### 1.1 Introduction

Light builds ethical, truthful and transparent relations with governments, society, clients, shareholders, directors, executive officers, employees, service providers, suppliers, unions, professional associations and all other parties of interest.

The Code of Business Conduct and Ethics is the expression of Light's beliefs, values, principles and commitments. Therefore, the compliance with the Code is essential to work at Light.

The Code was developed to provide a reference for application in any activities, although the Code does not foresee all daily situations. Accordingly, employee shall be familiar with the Code and, however the case may be, seek for guidance in case of doubts, as each one is responsible for "doing the right thing".

In order to help with such evaluation, before deciding whether a conduct or an activity is appropriate or not, we recommend:

- verify whether such conduct or activity violates applicable regulation and/or legislation;
- verify whether such conduct or activity violates this Code, or the policies, guidelines and values adopted by Light.

If the response to any of the topics above is positive, the conduct or activity under discussion is improper. Additionally, ask yourself whether you would be proud to share with your friends or family your conduct or have such conduct disclosed or published in social medias. Negative answers indicate problems. Therefore, whenever you are in doubt, ask your manager.

### 1.2 Audience and Scope

This Code applies to all its intended audience, namely directors, executive officers, employees, trainees, service providers and suppliers. This Code applies to all business relationships between Light and its stakeholders.

The guidelines set forth herein apply to Light and its wholly-owned subsidiaries in which Light holds equity interest.

This document is in accordance with all constitutional, legal and regulatory rules to which Light is subject.

Light conducts periodical initiatives to promote awareness about the terms of this Code through trainings and briefs.

All policies referred to herein are available at [Light's website](#).

### 1.3 The Code has three parts:

- **Principles:** criteria that guide Light's relationship with its stakeholders, i.e., the State and governments, society, clients, shareholders, workforce and suppliers;
- **Conduct guidelines:** conducts that shall be observed in all acts practiced by the audience of this Code;
- **Management of the ethics process:** structures and processes adopted to ensure the effectiveness of this Code.

## **2. PRINCIPLES**

Light values the exercise of citizenship, ethics, excellence and loyalty in its relationships.

### **2.1 Light, State and Governments**

#### **Cooperation to improve life conditions**

Light operates in accordance with federal, states and municipal agencies and all branches to improve life conditions and provide high quality services.

#### **Trustworthy and professional relations with the governments**

Light ensures electric power supply to society, in a safe and efficient manner, establishing specific provisions for situations of difficulty in supplying electric power.

### **2.2 Light and Society**

#### **Representativity guaranteed**

Light looks after the representative operation of the Consumers Committee, as established by the Brazilian Electricity Regulatory Agency (Aneel).

#### **Development of bonds with society**

Light recognizes the representative organizations of the civil society, associations and NGOs, and Light maintains an open and constructive dialogue to provide the relevant information, which is under its responsibility, always in accordance with applicable legislation and regulation.

#### **Commitment to sustainable development**

Light is committed to sustainable development and focused on the needs and expectations of the interested parties, acting in a way to limit the impacts of its activities in environment and society.

The audience of this Code shall be committed to the economic, financial, regulatory, social and environmental aspects of corporate sustainability, in all its conducts.

#### **Environmental protection**

Light guarantees the necessary conditions to protect the environment and prevent the environmental damages, and exercises its activities in accordance with applicable regulation and legislation.

#### **Working for the community to benefit from Light's experience**

Light invests in researches and proposes new technological solutions for technical, economic and commercial performance of the electric sector and society in general.

### **2.3 Light and its Clients**

#### **Essential pact**

Light works for its clients to receive quality services, at reasonable prices, expecting that the clients will do their part paying for such services as established by the regulatory body.

### **Respect, support and fair treatment**

Light works for every client to receive fair treatment and quality service, without any type of discrimination. The client shall have the right to be heard and receive correct information through the several communication channels with Light.

### **Clients and workforce**

Light's professionals cannot sell electricity products and services, on a private basis, to clients of the company's concession area.

Under no circumstance can legal relationships, kinship or friendship between professionals who work at Light and its clients create any privilege on the company's part.

### **People's health and safety with regard to electrical installations**

Light's installations are projected and maintained to keep the safety of people, who periodically receives recommended safety procedures with regard to the electric grid and its use.

### **Awareness of efficiency energy use**

Light launches initiatives to drive consumers' awareness of rational and efficient energy use.

### **Fulfillment of commitments**

Light honors its business commitments of any nature and has no tolerance for any form of corruption or similar practices.

Any damages caused while providing services are redressed in accordance with the legislation and regulations in force, based on technical criteria exclusively.

## **2.4 Light and its Shareholders**

### **Compliance with rules of relationship with shareholders**

These rules are described in Light's Corporate Governance Manual, which is in line with the best international practices and recommendations of the Brazilian Institute of Corporate Governance (IBGC). In addition, Light S.A., Light Serviços de Eletricidade S.A. and Light Energia S.A. abide by the corporate legislation applicable to publicly-held companies, as well as rules issued by the Brazilian Securities and Exchange Commission (CVM), specifically, in the case of Light S.A., the ones on Novo Mercado segment of Bolsa, Brasil, Balcão ("B3").

### **Transactions with related parties**

Transactions with related parties are carried out with transparency and according to strictly technical and commercial criteria, in compliance with internal rules, regulation of the sector and best market practices.

## **2.5 Light and its Workforce**

Light respects its employees, listens to them and treats them fairly and professionally.

### **Health, Safety and Quality of Life**

Light continuously seeks wellness and quality of life for its employees and promotes security and health to its workforce, which is provided with proper security equipment, furniture and lightning for performance of its activities. Light is aware of the rules and responsibilities with regard to health, individual and collective security and continuous adoption of measures to prevent work accidents.

While Light invests in security equipment, furniture, lightning, resources, standards and training, the employees shall, in turn, comply with all related laws, policies, practices and procedures, as well as report unsecure situations and strongly seek their resolution.

The leaders, in turn, shall address security concerns seriously and resolve them based on proper sense of priority.

#### **Professional development and valuation**

Light retains, takes care of, develops and values its employees by giving them conditions for their personal and professional development in a work environment that is healthy, safe, stimulating and productive, characterized by respect, ethical and transparent relationships and encouraging learning.

#### **Prejudice and discrimination**

Light fights against any form of discrimination, respecting diversity and promoting equal opportunities and fair treatment to all. Origin (ethnicity, nationality, culture, religion, family, region etc.), gender and sexual orientation in no way constitute a reason for discrimination.

Light respects and protects the rights of minors, incompetent individuals, people with disabilities, pregnant women, the elderly, indigenous people and people in distress, among others.

#### **About diversity and social inclusion**

Light guarantees professional equality between men, women, people with disabilities, African Americans and other ethnic groups, foreigners, LGBTQ+, among others, and ensures there is equality in their professional paths, in the access to management positions and remuneration of equivalent positions.

#### **Collective bargaining and relationship with unions**

Light recognizes the importance of each employee's right to freely become a member of professional entities, and respects collective bargaining, the legitimacy of unions and its employees' engagement with them.

## **2.6 Light and its Suppliers**

#### **Light's suppliers are treated with respect, fairness and equality**

Light has an ethical and loyal relationship with its suppliers, with guaranteed confidentiality of information exchanged between them and compliance with the rules in force, mainly in terms of security.

The hiring process, monitoring and inspection of service agreements protect Light's interests and prevent illicit acts in violation of this Code or the company's interests, such as market concentration, formation of cartels, bribery, among others.

Light checks government registries to identify companies that were imposed penalties by any government agencies.

#### **Compliance with rules and certifications**

Suppliers shall comply with applicable laws and regulations regarding specification, budget, acquisition, engagement, management and performance of agreements, oversight and, if necessary, suppliers shall impose disciplinary measures on their contractors and subcontractors, and are directly liable for all actions that affect Light, pursuant to this Code.

Access to data, documents and facilities shall be easily available for the performance of activities related to Light, including for purposes of audit and inspection by internal and external control agencies.

### **Integrity is our common language**

Light provides the Code of Business Conduct and Ethics to every employee and supplier, with the rules of conduct to be followed, and requires that they undertake to comply with its provisions, establishing balanced contractual relationships that enable each party to abide by them. No form of corruption is allowed.

## **3. CONDUCT GUIDELINES**

The following guidelines are directed to the audience of this Code; however, they do not replace, but supplement, traditional legal texts, rules, procedures, guides or other current regulatory references.

### **3.1 Communication and Transparency**

Light communicates properly and provides reliable, quality and updated information, with due regard for the rules applicable to the publicly-held companies of the group on disclosure of information to the market.

All communication with the external public that involves strategic or confidential information and/or information that may expose Light's image is only established by persons duly authorized, in accordance with the company's policies and procedures.

### **3.2 Legislation**

Light ensures compliance with applicable legislation in the provision of its services and with regard to the interested parties, including the anti-corruption law, and protects the free competition in the purchase and sale of products and services.

### **3.3 Compliance with Internal Rules and Instructions**

Light complies with all policies, rules, standards, procedures and good organization practices and is proactive in proposing changes whenever opportunities for improvement of this set of rules and guidelines are identified.

### **3.4 Conflict of Interests**

Professional activities shall never be influenced by personal interest. Personal interest means any material or moral advantage to one's own behalf or to the benefit of relatives, family members, friends or people with whom one has personal, commercial or political relations.

No personal advantage shall be obtained from any information received in the exercise of one's duties, as well as any advantage or benefit related to price in the contracting of products and services.

The commitment to Light's businesses shall prevail over a conflict of interests, and any personal interest shall be waived. In this case, the person or company shall not participate in the decision-making and, however the case may be, shall leave the meeting and/or place.

### **Other work activities**

Light considers that the performance of other work activities by its employees shall not adversely affect their performance, nor conflict with the Light's businesses and interests. Therefore, employees are not allowed to use the name, information, business hours, equipment, assets or any other resources provided by the company to carry out such activities.

### **Presents, gifts and privileges**

It is forbidden to give or request any presents, gifts and/or invitations, or other private benefits, from individuals or legal entities with which one has an existing or potential business relationship that may affect the impartiality inherent in the position or be considered a reward for activities performed.

Only business courtesy may be admitted or offered, such as promotional gifts and presents, amounting to approximately one hundred reais (R\$100,00), which may be released to the public without causing any embarrassment to the company or the professional. Money and alcoholic beverages shall never be accepted as a way of recognition.

The acceptance of institutional invitations shall be analyzed by the immediate superior in conjunction of the executive officer of the area, taking into consideration the purposes and goals associated with Light's interests.

Presents and gifts which are not considered promotional shall be returned or refused, informing that this is the Light's policy. When it is not possible, the Ethics Committee shall be formally notified of such for it to arrange a donation to charity institutions indicated by Light. The recipients shall be informed of the donation. This procedure shall also be informed to your immediate superior.

### **Kinship**

Professionals who are related to Light's employees shall be hired only if they are approved in the company's recruitment and selection process, and if equality, transparency and fit to the position are ensured.

Job applicants shall inform the person responsible for the hiring about any relatives or family members who work at Light, and the company shall inform applicants of such requirement during the selection process.

Light does not allow relatives and family members to be directly subordinate to each other; in the administrative area, direct or indirect subordination is not permitted.

Light rejects any form of nepotism. No employee can participate in, influence, or try to influence any decision on the hiring, appointment or promotion of their relatives or family members.

### **Contributions and sponsorship**

Any contribution in cash, assets or services complies with internal rules and instructions on this matter and shall be approved by the proper governance bodies. Light's assets meet specific criteria set by regulatory body, as applicable.

Light considers as "sponsorship" any financial contribution or use of its brand in initiatives that contribute to build and maintain its image. Each sponsorship and the benefits resulting therefrom shall comply with the rules set forth in the Sponsorship Policy and meet the criteria set by Light.

### **3.5 Focus on results**

#### **Protection of assets**

Everyone shall preserve and value tangible (furniture, materials, facilities, vehicles, equipment, money etc.) and intangible (image, brand, business strategy, plans and information about the company's activities, concepts, technology, research) assets, using them to meet Light's needs only.

Light is the legal owner of all information and products created by using its resources, including patents and inventions, except as otherwise provided for in contract.

All information taken from the Internet and other sources used by Light respects its intellectual property rights.

No employee shall access, attempt to access or facilitate the access to restricted data without the previous authorization of the proper body or owner of information.

#### **Use of Computer and Telecommunication Resources**

Light considers that computer and telecommunication resources shall be used for professional purposes only. Therefore, the user is aware that computer equipment, software, e-mail and Internet access, as well as mobile phones, are resources provided by Light for the exercise of the employee's duties.

The security patterns shall not be changed.

The corporate e-mail shall not be registered in social media, websites and forums that are not of interest and/or related to the businesses and services of Light.

Users are not allowed to send religious, political, erotic and/or pornographic messages (expressed by image, text or sound) or any other messages not related to Light's core activity.

The use of Light's computer and telecommunication resources may be monitored and audited through information security devices and other procedures, and access to websites and programs inappropriate for corporate use is forbidden, such as those with pornographic content or that incite violence or addictions (drugs, tobacco smoking, alcoholic beverages etc.), dating websites, among others established in specific regulation.

The use of mobile phone and installation and use of applications shall be limited to the strict compliance with the employee's function.

#### **Political and party activities**

The professionals working at Light and/or its subsidiaries, who are eventually committed with political and party activities, shall conduct such activities on a strictly personal basis, as Light adopts a neutral political opinion in the work environment and in the conduction of its businesses. Light's working hours and resources shall not be used for such purpose.

Light is not authorize to make contributions to political campaigns, in accordance with Law 9096, of September 19, 1995, and the Sponsorship Policy.

#### **Confidentiality**

All Light's information is confidential. Although the employment agreement has already been terminated, the employee assumes, on an unconditional and irrevocable basis, the obligation to not reveal, share, disclose, reproduct, edit and/or modify any data of clients, employees or suppliers. Such acts represent ethical deviations, in which case disciplinary measure may be applied.



### **3.6 Corruption**

Light rejects any corruption, bribery or unlawful conduct against local or foreign government and/or private institutions as set forth in its Anticorruption Policy.

If you have any questions on what conduct to engage in, Light instructs to ask you immediate superior or Light's Ethics Committee for advise.

### **3.7 Harassment**

Light rejects any type of moral or sexual harassment in the work place, including abusive, ill-timed or offensive conducts.

All employees shall ensure that these acts and conducts do not threaten the rights and dignity of coworkers or cause any discomfort.

### **3.8 Use of social media**

Light considers as inappropriate to publish, on social media, any matters that may be offensive to its image or its workforce, as well as the unrestricted use of the company's logo.

It is forbidden to make comments or share matters of a restricted or confidential nature, which is related to Light's activities, including routines, procedures and internal standards.

The sharing or disclosure, on social networks or any other medium outside Light's environment, of photos of the company's facilities and its employees or service providers shall not be made, except with the approval of or by the proper area. Any events of non-compliance with this item may be subject to analyses by Light's Ethics Committee.

### **3.9 Use of alcohol and drugs**

Light shall not tolerate to work under the influence of illegal drugs or alcohol, as such practice compromises the user's health and professional performance, exposing those involved to risks, jeopardizing the work environment and affecting the company's image.

To support chemicals-addicted employees, Light maintains a regular support and monitoring programs.

## **4. MANAGEMENT OF THE ETHICAL PROCESS**

For the effectiveness of this Code, the following structures and procedures are implemented:

### **4.1 Ethics Committee**

The Ethics Committee is a permanent body and has the following minimum duties:

- a) Permanently evaluate the updating and relevance of the Code of Ethics, proposing and discussing changes to the content and revisions thereof, as well as forwarding them for approval by the Executive Board and the Board of Directors;
- b) Determine any measures required for its disclosure and dissemination;
- c) Offer information for decisions related to the violation of the Code, with the most serious cases to be decided by the Executive Board;

- d) Analyze and forward, if applicable, doubts regarding the interpretation of the Code of Ethics for resolution by the Executive Board;
- e) Maintain and feed the corporation's collection of ethical experience, aiming to support improvement actions and report production, as well as updating the Code of Ethics;
- f) Analyze and make comments on any request addressed to the Committee for reconsideration of decisions on violation of the Code of Ethics;
- g) Assess any cases not expressly provided in the Code of Ethics;
- h) Carry out voluntary internal evaluations and those received under a report about the faithful compliance with the Code of Ethics.

#### **4.2 Receipt and handling of reports and consultations**

All employees and companies that have a relationship with Light may report a possible violation of the Code of Ethics using the appropriate channels disclosed by the company on its website ([www.light.com.br](http://www.light.com.br)), as well as through direct contact with their immediate manager. Any reports may be made on an identified or anonymous basis, and Light ensures confidentiality to the whistleblower. The whistleblower shall be informed on the findings of the investigations, unless it is not possible to do so.

The entire workforce is responsible for disseminating the ethical values and principles among customers, suppliers, shareholders, the government, regulators and other segments of society, in order to ensure the conduct of our business within the ethical standards described here.

#### **4.3 Policies of non-retaliation and non-identification**

Everyone who makes reports in good faith regarding the non-compliance with this Code has the right, if they do not want to identify themselves, to be kept anonymous during and after the investigations, as well as not to suffer retaliation for using their right to report.

The duty of non-retaliation shall extend to everyone who has access to the report, including, but not limited to, operators of the hotlines, witnesses, deponents and attorneys who may be appointed.

On the other hand, Light rejects the practice of empty, irresponsible, conspiratorial or vindictive reporting, and the whistleblower may be subjected to investigation and to applicable disciplinary penalties.

#### **4.4 Disciplinary, punitive and accountability processes**

Anyone who violates this Code shall be subject to relevant disciplinary penalties, which may also result in termination of the employment contract or service provision.

In cases where, in order to comply with the applicable legislation, the investigation is the responsibility of bodies external to Light, the documentation collected during the investigations may be sent to them, and Light shall have the duty to cooperate with the investigations.

### **5. FINAL DISPOSITIONS**

Everyone has an obligation to be aware of, comply with and enforce the contents of this Code of Ethics, undertaking themselves to support it, individually and collectively, as it reflects Light's

adherence to the worldwide ethical agreements, such as the Universal Declaration of Human Rights, the Declaration of Agreements on the International Labor Organization (ILO), with special attention to combating the use of forced or compulsory labor, the use of child labor and the exploitation of children, including with reference to child sexual exploitation, and principles of the Constitution of the Federative Republic of Brazil, the Consumer Protection Code, the Child and Adolescent Statute, and the laws governing relations with people with special needs.

Any action that has to be performed in violation of the provisions of this Code shall be approved as an exception by the Ethics Committee.

Light shall not accept that the care for compliance with this Code of Ethics implies any type of retaliation, disapproval or discrimination.

Any failure to report a violation of the Code of Ethics also represents a violation of this Code.