



GRI table of contents annual report 2019

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

The 2019 Light Annual Report also includes all the specific indicators of the power industry applicable to the Company.

The GRI Table of Contents in accordance with the GRI Standards: Comprehensive option presented below sets forth the relationship between GRI indicators and the Principles of the Global Compact and the Sustainable Development Goals.

Principles of the Global Compact

Human Rights



1. Companies must support and respect the protection of internationally recognized human rights; and



2. Ensure that they will not take part in violations of these rights.

Work



3. Companies must support the freedom of association and the effective recognition of the right to labor association;



4. The elimination of all forms of degrading or compulsory work;



5. The actual abolition of child labor; and



6. Eliminate discrimination in employment environment.

Environment



7. Companies must support to preventive approach to environmental challenges;



8. Develop initiatives that lead to greater environmental responsibility; and



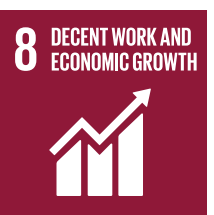
9. Encourage development and diffusion of environmentally friendly technologies.

Anticorruption



10. Companies must combat corruption in all its forms, including extortion and bribery.

Sustainable Development Goals



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[GRI 102-55]

According to the Comprehensive option of the GRI Standards

	Disclosure	Page and/or link	Principle of the Global Compact	SDG
GRI 101: 2016 GROUNDS				
General content				
GRI 102: General Disclosures 2016	Profile			
	102-1 Organization name	Annual Report, page 8		
	102-2 Activities, brands, products, and services	Annual Report, page 8 Light does not sell prohibited or questionable products on the market.		
	102-3 Location of head office	Av. Marechal Floriano, 168 - Centro – Rio de Janeiro		
	102-4 Location of operations	Annual Report, page 8		
	102-5 Ownership and legal form	Annual Report, page 8		
	102-6 Markets served	Annual Report, page 57		
	102-7 Size of the organization	Annual Report, page 8		
	102-8 Information about employees and others workers	Exhibits, pages 6, 7, 9		
	102-9 Suppliers' chain	Annual Report, page 53		
	102-10 Material changes in the organization and suppliers' chain	Annual Report, page 8		
	102-11 Precautionary approach or principle	Annual Report, page 28		
	102-12 External initiatives	Annual Report, page 22	1, 2, 3, 4, 5, 6, 7, 8, 9, 10	

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	Disclosure	Page and/or link	Principle of the Global Compact	SDG
GRI 102: General Disclosures 2016	102-13 Membership in associations	We participate in some entities in the power industry, including Associação Brasileira de Distribuidores de Energia Elétrica (the Brazilian Association of Electric Energy Distributors) (Abradee), Associação Brasileira dos Agentes Comercializadores de Energia (the Brazilian Association of Energy Trading Agents) (Abraceel) and Associação Brasileira de Grandes Companias Geradoras de Energia (the Brazilian Association of Large Energy Generating Companies) (Abrage).		
	EU1 Installed Capacity	Annual Report, page 12		
	EU2 Net energy production	Exhibits, page 3		
	EU3 Number of consumer units	Exhibits, page 19		
	EU4 Length of overhead and underground transmission and distribution lines	Exhibits, page 3		
	EU5 Allocation of allowances for emissions of CO ₂ equivalents	The Company does not participate in the carbon market.	7, 8, 9	
	Strategy			
	102-14 Statement by the main decision maker	Annual Report, page 3	8, 9	
	102-15 Main impacts, risks, and opportunities	Annual Report, page 13 http://ri.light.com.br/en/sustainability/business-model/		
	Ethics and integrity			
	102-16 Values, principles, standards and rules of behavior	Annual Report, pages 26, 43	1, 2, 3, 4, 5, 6, 7, 8, 9, 10	
	102-17 Counseling mechanisms and ethical concerns	Annual Report, page 26	10	
	Governance			
	102-18 Governance structure	Annual Report, page 23		
	102-19 Delegation of authority	Annual Report, page 25 http://ri.light.com.br/en/sustainability/business-model/		

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	Disclosure	Page and/or link	Principle of the Global Compact	SDG
	102-20 Executive responsibility for economic, environmental and social issues	Annual Report, page 25		
GRI 101: 2016 GROUNDS				
General content				
GRI 102: General Disclosures 2016	102-21 Consultation with interested parties on economic, environmental and social issues	Annual Report, page 25		
	102-22 Formation of the highest governance body and its committees	Annual Report, page 23 http://ri.light.com.br/en/sustainability/business-model/		
	102-23 President of the highest governance body	http://ri.light.com.br/en/sustainability/business-model/		
	102-24 Nomination and selection for the highest governance body	http://ri.light.com.br/en/sustainability/business-model/		
	102-25 Conflicts of interest	http://ri.light.com.br/en/sustainability/business-model/	10	
	102-26 Role of the highest governance body in defining purpose, values and strategy	Annual Report, page 22		
	102-27 Measures to improve knowledge of the highest governance body	In 2019, Light did not offer the Board of Directors any additional specialization regarding social and environmental issues.		
	102-28 Evaluation of performance of the highest degree of governance	Annual Report, page 25		
	102-29 Identification and management of economic, environmental, and social impacts.	Annual Report, page 23 http://ri.light.com.br/en/sustainability/business-model/		
	102-30 Effectiveness of risk management processes	Annual Report, page 23 http://ri.light.com.br/en/sustainability/business-model/		
	102-31 Analysis of economic, environmental and social issues.	Annual Report, page 25 http://ri.light.com.br/en/sustainability/business-model/		

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	Disclosure	Page and/or link	Principle of the Global Compact	SDG
GRI 102: General Disclosures 2016	102-32 Role of the highest governance body in Annual Report	Annual Report, page 76		
	102-33 Communication of critical concerns	Annual Report, page 25		
	102-34 Nature and total number of critical concerns	Annual Report, page 25		
	102-35 Compensation policies	Annual Report, page 25 Exhibits, pages 13, 14 http://ri.light.com.br/en/sustainability/business-model/		
	102-36 Process for determining compensation	http://ri.light.com.br/en/sustainability/business-model/		
	102-37 Involvement of interested parties in compensation	http://ri.light.com.br/en/sustainability/business-model/		
	102-38 Ratio of annual compensation	The ratio between the compensation of the highest paid individual and the compensation of all employees was 1,332%. Only employees who were in the company for 12 months and received variable compensation were considered for the calculation basis. Total compensation (salary, hazardous additional, unhealthy additional, on call, work at night, shift change, overtime) + variable compensation were taken into account.		
	102-39 Ratio of percentage increase in total annual compensation	The ratio between the compensation increase of the highest paid individual and the compensation of all employees was 3%.		
	Interested parties' engagement			
	102-40 List of interested parties	http://ri.light.com.br/en/sustainability/reports/		
	102-41 Labor collective agreements	http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-to-forca-de-trabalho.aspx		
	102-42 Basis used for identification and selection of interested parties for engagement	http://ri.light.com.br/en/sustainability/reports/		
	102-43 Approach for interested parties' engagement	Annual Report, page 67 http://ri.light.com.br/en/sustainability/reports/		
	102-44 Main issues and concerns raised during the engagement	Annual Report, pages 67, 76 to 78		

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GRI 102: General Disclosures 2016	Disclosure	Page and/or link	Principle of the Global Compact	SDG
	Reporting practice			
	102-45 Entities included in the consolidated financial statements	Annual Report, pages 8, 76		
	102-46 Definition of report content and limit of issues	Annual Report, pages 76 to 78 http://ri.light.com.br/en/sustainability/reports/		
	102-47 List of material issues	Annual Report, page 77, 78 http://ri.light.com.br/en/sustainability/reports/		
	102-48 Reformulation of information	Exhibits, page 19		
	102-49 Changes to scope and boundaries	None.		
	102-50 Period covered by the report	Annual Report, page 76		
	102-51 Date of last report	The previous Report was published in April 2019.		
	102-52 Reporting issuance cycle	Annual Report, page 76		
	102-53 Point of contact for questions regarding the report	Annual Report, page 78		
	102-54 Statement for reporting on compliance with GRI Standards	GRI Table of Contents Annual Report, page 76		
	102-55 GRI Table of Contents	GRI Table of Contents Annual Report, page 78		
	102-56 External verification	GRI Table of Contents Annual Report, page 76		

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GRI Standard	Disclosure	Page and/or link	Omission			Principle of the Global Compact	SDG
			Omitted Part	Reason	Explanation		
Material Issues							
GRI 200 ECONOMIC SERIES STANDARD							
Economic performance							
GRI 103: Management practices 2016	103-1	Explanation of material topic and its limit	Annual Report, page 76				
	103-2	Management practices and its components	Annual Report, pages 26, 41, 76, 70 to 75				1, 7, 8, 9
	103-3	Evaluation of management practices	Annual Report, page 16				
GRI 201: Economic performance 2016	201-1	Direct economic value generated and distributed	Exhibits, pages 2, 16, 29				
	201-2	Financial implications and other risks and opportunities arising from climate change	Annual Report, page 32				7, 8, 9
	201-3	Obligations of the defined benefit plan and other retirement plans	http://ri.light.com.br/en/sustainability/business-model/				1
	201-4	Financial assistance received from the government	Exhibits, page 24				
Market Presence							
GRI 103: Management practices 2016	103-1	Explanation of material topic and its limit	Non-material topic				
	103-2	Management practices and its components	Non-material topic				
	103-3	Evaluation of management practices	Non-material topic				
GRI 202: Presença de mercado 2016	202-1	Ratio between the lowest paid salary, by gender, compared to the local minimum salary	Exhibits, page 9				1
	202-2	Ratio of senior management members hired from the local community	http://ri.light.com.br/en/sustainability/business-model/				

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GRI Standard	Disclosure	Page and/or link	Omission			Principle of the Global Compact	SDG
			Omitted Part	Reason	Explanation		
Indirect economic impacts							
GRI 103: Management practices 2016	103-1	Explanation of material topic and its limit	Annual Report, page 76				
	103-2	Management practices and its components	Annual Report, pages 26, 41, 76, 33 to 35, 38 to 41				
	103-3	Evaluation of management practices	Annual Report, page 16				
GRI 203: Indirect economic impacts 2016	203-1	Investments in infrastructure and services offered	Annual Report, pages 38, 52				
	203-2	Indirect material economic impacts	Annual Report, pages 33				
Purchasing practices							
GRI 103: Management practices 2016	103-1	Explanation of material topic and its limit	Non-material topic				
	103-2	Management practices and its components	Non-material topic				
	103-3	Evaluation of management practices	Non-material topic				
GRI 204: Purchasing practices	204-1	Ratio of spending on local suppliers	Exhibits, page 15				
Anti-corruption							
GRI 103: Management practices 2016	103-1	Explanation of material topic and its limit	Annual Report, page 76				
	103-2	Management practices and its components	Annual Report, pages 26, 41, 76, 26 to 28				
	103-3	Evaluation of management practices	Annual Report, page 16				

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GRI Standard	Disclosure	Page and/or link	Omission			Principle of the Global Compact	SDG
			Omitted Part	Reason	Explanation		
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	For all the actions described in its report, Light considers that 100% of the operations are submitted to the analysis of risks related to corruption.				10	
	205-2 Communication and training on anti-corruption policies and procedures	Annual Report, page 26				10	
	205-3 Confirmed cases of corruption and actions taken	Annual Report, page 27					
Unfair competition							
GRI 103: Management practices 2016	103-1 Explanation of material topic and its limit	Non-material topic					
	103-2 Management practices and its components	Non-material topic					
	103-3 Evaluation of management practices	Non-material topic					
GRI 206: Unfair competition 2016	206-1 Lawsuits for unfair competition, antitrust and monopoly practices	None.					
Availability and reliability							
GRI 103: Management practices 2016	103-1 Explanation of material topic and its limit	Annual Report, page 76					
	103-2 Management practices and its components	Annual Report, pages 26, 41, 76, 52 to 53, 68 to 69					
	103-3 Evaluation of management practices	Annual Report, page 16					
Availability and reliability 2016	EU6 Management practices to ensure availability and reliability of electricity supply	Annual Report, page 52					
	EU10 Planned capacity compared to projected electricity demand	Exhibits, page 4					

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GRI Standard	Disclosure	Page and/or link	Omission			Principle of the Global Compact	SDG
			Omitted Part	Reason	Explanation		
Management by Demand Side							
GRI 103: Management practices 2016	103-1 Explanation of material topic and its limit	Annual Report, page 76					
	103-2 Management practices and its components	Annual Report, pages 26, 41, 76, 36 to 37					
	103-3 Evaluation of management practices	Annual Report, page 16					
Management by Demand Side 2016	EU7 Demand-side management programs	Annual Report, page 36 Exhibits, page 27					
Research and Development							
GRI 103: Management practices 2016	103-1 Explanation of material topic and its limit	Annual Report, page 76					
	103-2 Management practices and its components	Annual Report, pages 26, 41, 76, 55 to 56					
	103-3 Evaluation of management practices	Annual Report, page 16					
Research and Development 2016	EU8 Activities and expenses related to research and development	Annual Report, page 55 Exhibits, pages 26, 33					
Decommissioning of power plants							
GRI 103: Management practices 2016	103-1 Explanation of material topic and its limit	Non-material topic					
	103-2 Management practices and its components	Non-material topic					
	103-3 Evaluation of management practices	Non-material topic					
Decommissioning of power plants 2016	EU9 Provision for decommissioning nuclear power plants	The company does not have nuclear power plants or thermoelectric power plants.					

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GRI Standard	Disclosure	Page and/or link	Omission			Principle of the Global Compact	SDG
			Omitted Part	Reason	Explanation		
System Efficiency							
GRI 103: Management practices 2016	103-1	Explanation of material topic and its limit	Annual Report, page 76				
	103-2	Management practices and its components	Annual Report, pages 26, 41, 76, 58 to 61				
	103-3	Evaluation of management practices	Annual Report, page 16				
Availability and reliability 2016	EU11	Average generation efficiency of thermoelectric power plants	The company does not have nuclear power plants or thermoelectric power plants.				
	EU12	Percentage of transmission and distribution losses in relation to total energy	Annual Report, page 58				
GRI 300 ENVIRONMENTAL SERIES STANDARDS							
Environmental Compliance							
GRI 103: Management practices 2016	103-1	Explanation of material topic and its limit	Non-material topic				
	103-2	Management practices and its components	Non-material topic				
	103-3	Evaluation of management practices	Non-material topic				
GRI 301: Materials 2016	301-1	Materials used per weight or volume	Non-material topic				
	301-2	Materials from recycling	Non-material topic				8, 9
	301-3	Products and their recovered packaging materials	0%, energy generation, distribution and marketing activities do not use packaging.				

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GRI Standard	Disclosure	Page and/or link	Omission			Principle of the Global Compact	SDG
			Omitted Part	Reason	Explanation		
Energy							
GRI 103: Management practices 2016	103-1	Explanation of material topic and its limit	Annual Report, page 76				
	103-2	Management practices and its components	Annual Report, pages 26, 41, 76, 36 to 37				
	103-3	Evaluation of management practices	Annual Report, page 16				
GRI 302: Energy 2016	302-1	Energy consumption in the organization	Exhibits, page 5				
	302-2	Energy consumption outside the organization	Exhibits, page 5				
	302-3	Intensity of energy	Annual Report, page 32				
	302-4	Reduction of energy consumption	Annual Report, page 36				7, 8, 9
	302-5	Reductions in energy requirements for products and services	Annual Report, page 36				8, 9
Water							
GRI 103: Management practices 2016	103-1	Explanation of material topic and its limit	Annual Report, page 76				
	103-2	Management practices and its components	Annual Report, pages 26, 41, 76, 50 to 51				
	103-3	Evaluation of management practices	Annual Report, page 16				
GRI 303: Water 2016	303-1	Water consumption by source	Exhibits, pages 4,5				8
	303-2	Water sources materially affected by collection of water	Exhibits, page 4				8
	303-3	Recycled and reused water	Non-material volume				8

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GRI Standard	Disclosure	Page and/or link	Omission			Principle of the Global Compact	SDG
			Omitted Part	Reason	Explanation		
Biodiversity							
GRI 103: Management practices 2016	103-1 Explanation of material topic and its limit	Non-material topic					
	103-1 Explanation of material topic and its limit	Non-material topic					
	103-1 Explanation of material topic and its limit	Non-material topic					
GRI 304: Biodiversity 2016	304-1 Own and leased operating units, managed within or adjacent to protected areas and areas of high biodiversity value outside protected areas	Light maintains studies on ichthyofauna in Lajes Complex reservoir.				8	
	304-2 Material impacts of biodiversity activities, products, and services	Annual Report, page 50				8	
	304-3 Protected or restored habitats.	http://www.light.com.br/grupo-light/Sustentabilidade/compromisso-com-o-meio-ambiente.aspx.					
	304-4 Species included on the IUCN Red List and national conservation lists with habitats in areas affected by the organization's operations	Light has no studies or surveys on this specific group of species. There is no prediction that there will be a specific study in the coming years.					
	EU13 Biodiversity of replacement habitats compared to biodiversity in affected areas	Light carries out monitoring based on the studies mentioned in GRI 304-1.				7, 8, 9	

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GRI Standard	Disclosure	Page and/or link	Omission			Principle of the Global Compact	SDG
			Omitted Part	Reason	Explanation		
Emissions							
GRI 103: Management practices 2016	103-1	Explanation of material topic and its limit	Annual Report, page 76				
	103-2	Management practices and its components	Annual Report, pages 26, 41, 76, 32 to 33				
	103-3	Evaluation of management practices	Annual Report, page 16				
GRI 305: Emissions 2016	305-1	Direct greenhouse gas emissions (GEE) (Scope 1)	Annual Report, page 32 Exhibits, page 6				8, 9
	305-2	Indirect greenhouse gas emissions (GEE) (Scope 2)	Annual Report, page 32 Exhibits, page 6				8, 9
	305-3	Others indirect greenhouse gas emissions (GEE) (Scope 3)	Annual Report, page 32				8, 9
	305-4	Intensity of greenhouse gas emissions (GEE)	Annual Report, page 32				8, 9
	305-5	Reduction of greenhouse gas emissions (GHG)	Annual Report, page 32				7, 8, 9
	305-6	Emissions of substances that deplete the ozone layer (SDO)	Non-material emissions.				8
	305-7	Emissions of NOX, SOX and other material atmospheric emissions	Non-material emissions.				8

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GRI Standard	Disclosure	Page and/or link	Omission			Principle of the Global Compact	SDG
			Omitted Part	Reason	Explanation		
Effluents and Waste							
GRI 103: Management practices 2016	103-1	Explanation of material topic and its limit	Non-material topic				
	103-2	Management practices and its components	Non-material topic				
	103-3	Evaluation of management practices	Non-material topic				
GRI 306: Effluents and Waste 2016	306-1	Disposal of water per quality and destination	Non-material volume, referring only to administrative activities.				8
	306-2	Wastes per disposal type and method	Exhibits, page 6				8
	306-3	Material spills	There has been no material spill in recent years.				8
	306-4	Transport of dangerous wastes	Exhibits, page 6				8
	306-5	Water bodies affected by water discharges and drainage	None.				8
Environmental Compliance							
GRI 306: Effluents and Waste 2016	103-1	Explanation of material topic and its limit	Annual Report, page 76				
	103-2	Management practices and its components	Annual Report, pages 26, 41, 76, 31 to 33				
	103-3	Evaluation of management practices	Annual Report, page 16				

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GRI Standard	Disclosure	Page and/or link	Omission			Principle of the Global Compact	SDG
			Omitted Part	Reason	Explanation		
GRI 307: Environmental Compliance 2016	307-1 Non-compliance with environmental rules and laws	For the company, material fines are those that, individually or collectively, reach the minimum amount of R\$ 1 million. Accordingly, in 2019, there was no material number of sanctions related to non-compliance with environmental rules and laws, which together reached this amount. Our Reference Form describes the environmental processes in progress.				8	
Suppliers' Environmental Evaluation							
GRI 103: Management practices 2016	103-1 Explanation of material topic and its limit	Annual Report, page 76					
	103-2 Management practices and its components	Annual Report, pages 26, 41, 76, 53 to 54					
	103-3 Evaluation of management practices	Annual Report, page 16					
GRI 308: Suppliers' Environmental Evaluation 2016	308-1 New suppliers that were screened using environmental criteria	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	There is no specific study on significant environmental impacts on the entire supply chain.					

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GRI Standard	Disclosure	Page and/or link	Omission			Principle of the Global Compact	SDG
			Omitted Part	Reason	Explanation		
GRI 400 ENVIRONMENTAL SERIES STANDARDS							
Employment							
GRI 103: Management practices 2016	103-1	Explanation of material topic and its limit	Annual Report, page 76				
	103-2	Management practices and its components	Annual Report, pages 26, 41, 76, 43 to 44				
	103-3	Evaluation of management practices	Annual Report, page 16				
GRI 401: Employment 2016	401-1	New hires and employee turnover	Exhibits, pages 7, 8				6
	401-2	Benefits for full-time employees that are not provided to temporary or part-time employees	http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-to-forca-de-trabalho.aspx				
	401-3	Maternity/paternity leave	Exhibits, page 8				
	EU14	Programs and processes that ensure availability of qualified labor	Annual Report, page 45				
	EU15	Percentage of employees entitled to retirement in the next 5 and 10 years	Exhibits, page 11				
	EU16	Health and safety policies and requirements	http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-to-forca-de-trabalho.aspx				
	EU17	Days worked by outsourced and subcontracted workers involved in construction, operation and maintenance activities	Exhibits, page 9				
	EU18	Percentage of outsourced and subcontracted workers undergoing relevant health and safety training	http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-to-forca-de-trabalho.aspx				1, 2

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GRI Standard	Disclosure	Page and/or link	Omission			Principle of the Global Compact	SDG
			Omitted Part	Reason	Explanation		
Labor Relations							
GRI 103: Management practices 2016	103-1 Explanation of material topic and its limit	Annual Report, page 76					
	103-2 Management practices and its components	Annual Report, pages 26, 41, 76, 22					
	103-3 Evaluation of management practices	Annual Report, page 16					
GRI 402: Labor Relations 2016	402-1 Minimum notice period for operational changes	http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-to-forca-de-trabalho.aspx				3	
Health and Safety at Work							
GRI 103: Management practices 2016	103-1 Explanation of material topic and its limit	Annual Report, page 76					
	103-2 Management practices and its components	Annual Report, pages 26, 41, 76, 45 to 46					
	103-3 Evaluation of management practices	Annual Report, page 16					
GRI 403: Health and Safety at Work 2016	403-1 Representation of workers on formal health and safety committees, formed of employees from different hierarchical levels	http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-to-forca-de-trabalho.aspx				3	
	403-2 Types and rates of body injuries, occupational diseases, lost days, absenteeism, and number of work-related fatalities	Exhibits, pages 10, 11				1	
	403-3 Employees with high occurrence or high risk of occupation related diseases.	Annual Report, page 46				1	
	403-4 Health and safety issues covered by formal agreements with unions	http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-to-forca-de-trabalho.aspx					

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GRI Standard	Disclosure	Page and/or link	Omission			Principle of the Global Compact	SDG
			Omitted Part	Reason	Explanation		
Training and Education							
GRI 103: Management practices 2016	103-1	Explanation of material topic and its limit	Annual Report, page 76				
	103-2	Management practices and its components	Annual Report, pages 26, 41, 76, 45				
	103-3	Evaluation of management practices	Annual Report, page 16				
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Exhibits, page 10				
	404-2	Programs for employee skills development and assistance for career transition	We perform the performance and career assessment processes annually, however, in 2019, due to the transition and adjustment process of the company’s structures, more than 50% of the leaders took on new challenges or were newly-hired by the company, which made unfeasible the cycle of performance and career management.				
	404-3	Percentage of employees who regularly receive performance assessment and career development.					
Diversity and equality of opportunities							
GRI 103: Management practices 2016	103-1	Explanation of material topic and its limit	Non-material topic				
	103-2	Management practices and its components	Non-material topic				
	103-3	Evaluation of management practices	Non-material topic				

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GRI Standard	Disclosure	Page and/or link	Omission			Principle of the Global Compact	SDG
			Omitted Part	Reason	Explanation		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Exhibits, page 12				6	
	405-2 Mathematical ratio of women's salary-base and compensation in relation to men	Exhibits, page 8				6	
Non discrimination							
GRI 103: Management practices 2016	103-1 Explanation of material topic and its limit	Non-material topic					
	103-2 Management practices and its components	Non-material topic					
	103-3 Evaluation of management practices	Non-material topic					
GRI 406: Non-discrimination 2016	406-1 Cases of discrimination and corrective measures taken	Annual Report, page 27				1, 2, 3	
Freedom of association and labor collectives							
GRI 103: Management practices 2016	103-1 Explanation of material topic and its limit	Non-material topic					
	103-2 Management practices and its components	Non-material topic					
	103-3 Evaluation of management practices	Non-material topic					
GRI 407: Freedom of association and labor collectives 2016	407-1 Operations and suppliers where the right to freedom of association and labor collectives may be at risk	None.				3	

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GRI Standard	Disclosure	Page and/or link	Omission			Principle of the Global Compact	SDG
			Omitted Part	Reason	Explanation		
Child labor							
GRI 103: Management practices 2016	103-1 Explanation of material topic and its limit	Non-material topic					
	103-2 Management practices and its components	Non-material topic					
	408-1 Operations and suppliers with material risk of child labor cases	Non-material topic					
GRI 408: Child labor 2016	408-1 Operations and suppliers with material risk of child labor cases	http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-os-fornecedores.aspx				1, 2, 5	
Degrading or similar work to slave							
GRI 103: Management practices 2016	103-1 Explanation of material topic and its limit	Non-material topic					
	103-2 Management practices and its components	Non-material topic					
	103-3 Evaluation of management practices	Non-material topic					
GRI 409: Degrading or similar work to slave 2016	409-1 Operations and suppliers with material risk of case involving degrading or similar to slave work	http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-os-fornecedores.aspx				1, 2, 4	
Safety Practices							
GRI 103: Management practices 2016	103-1 Explanation of material topic and its limit	Annual Report, page 76					
	103-2 Management practices and its components	Annual Report, pages 26, 41, 76, 46					
	103-3 Evaluation of management practices	Annual Report, page 16					
GRI 410: Safety Practices 2016	410-1 Safety personnel trained in human rights policies or procedures	Exhibits, page 9				1, 2	

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GRI Standard	Disclosure	Page and/or link	Omission			Principle of the Global Compact	SDG
			Omitted Part	Reason	Explanation		
Indigenous and Traditional Peoples Rights							
GRI 103: Management practices 2016	103-1 Explanation of material topic and its limit	Non-material topic					
	103-2 Management practices and its components	Non-material topic					
	103-3 Evaluation of management practices	Non-material topic					
GRI 411: Indigenous and Traditional Peoples Rights 2016	411-1 Cases of violations of rights of indigenous and traditional peoples	Em 2019, não recebemos reclamação relacionada aos impactos na sociedade e/ou em comunidades locais.					
Human Rights Evaluation							
GRI 103: Management practices 2016	103-1 Explanation of material topic and its limit	Non-material topic					
	103-2 Management practices and its components	Non-material topic					
	103-3 Evaluation of management practices	Non-material topic					
GRI 412: Human Rights Evaluation 2016	412-1 Operations subject to analysis or assessments of impact on human rights	http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-os-fornecedores.aspx					
	412-2 Employee training in human rights policies or procedures	Annual Report, page 26					
	412-3 Material investment agreements and contracts that include human rights clauses, or have undergone human rights evaluations	All agreements and contracts signed by the Company refer to human rights.					

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GRI Standard	Disclosure	Page and/or link	Omission			Principle of the Global Compact	SDG
			Omitted Part	Reason	Explanation		
Local communities							
GRI 103: Management practices 2016	103-1 Explanation of material topic and its limit	Annual Report, page 76					
	103-2 Management practices and its components	Annual Report, pages 26, 41, 76, 33 to 41					
	103-3 Evaluation of management practices	Annual Report, page 16					
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments and development programs	Annual Report, page 33				8	
	413-2 Operations with material negative, actual and potential impact on local communities	None.					
	EU19 Stakeholder participation in decision-making processes related to energy planning for infrastructure development	Annual Report, page 16 The participation of stakeholders, including shareholders, government and regulatory bodies, in the execution of the company’s strategy is presented throughout the report.					
	EU20 Approach for managing displacement impacts.	There is no replacement of communities.				1, 2	
	EU22 Number of physically and economically displaced persons, and compensation	None.				1, 2	
Suppliers’ Social Evaluation							
GRI 103: Management practices 2016	103-1 Explanation of material topic and its limit	Annual Report, page 76					
	103-2 Management practices and its components	Annual Report, pages 26, 41, 76, 53 to 54					
	103-3 Evaluation of management practices	Annual Report, page 16					

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GRI Standard	Disclosure	Page and/or link	Omission			Principle of the Global Compact	SDG
			Omitted Part	Reason	Explanation		
GRI 414: Suppliers' Social Evaluation 2016	414-1 New suppliers selected based on social criteria	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 on suppliers' chain and measures taken	http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-os-fornecedores.aspx					
Public Policies							
GRI 103: Management practices 2016	103-1 Explanation of material topic and its limit	Annual Report, page 76					
	103-2 Management practices and its components	Annual Report, pages 26, 41, 76, 33 to 35					
	103-3 Evaluation of management practices	Annual Report, page 16					
GRI 415: Public Policies 2016	415-1 Political contributions	Law No. 9,096, of 9/19/95, prohibits the financing of campaign policies.					
Client Health and Safety							
GRI 103: Management practices 2016	103-1 Explanation of material topic and its limit	Annual Report, pages 76					
	103-2 Management practices and its components	Annual Report, pages 26, 41, 76, 46					
	103-3 Evaluation of management practices	Annual Report, pages 16					
GRI 416: Client Health and Safety 2016	416-1 Evaluation of health and safety impacts of product and service categories	Annual Report, page 31					
	416-2 Non-compliance cases related to impacts on health and safety of product and services categories	Exhibits, page 10				1	

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GRI Standard	Disclosure	Page and/or link	Omission			Principle of the Global Compact	SDG
			Omitted Part	Reason	Explanation		
	EU25 Number of injuries and fatalities to the public involving company assets	Exhibits, page 10					
Marketing and Labeling							
GRI 103: Management practices 2016	103-1 Explanation of material topic and its limit	Annual Report, page 76					
	103-2 Management practices and its components	Annual Report, pages 26, 41, 76, 64 to 68					
	103-3 Evaluation of management practices	Annual Report, page 16					
GRI 417: Marketing and Labeling 2016	417-1 Requirements for products and services information and labeling	http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-os-clientes.aspx					
	417-2 Cases of non-compliance relating to products and services information and labeling	None.					
	417-3 Incidents of non-compliance concerning marketing communications	None.					
Client Privacy							
GRI 103: Management practices 2016	103-1 Explanation of material topic and its limit	Light respects the rules established by ANEEL and the Consumer Protection Code. Confidentiality is provided for in the company's Code of Ethics, and is part of the commitments undertaken by the workforce.					
	103-2 Management practices and its components						
	103-3 Evaluation of management practices						
GRI 418: Client Privacy 2016	418-1 Proven complaints regarding breaches of privacy and loss of customer data	None.					

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GRI Standard	Disclosure	Page and/or link	Omission			Principle of the Global Compact	SDG
			Omitted Part	Reason	Explanation		
Socio Economic Compliance							
GRI 103: Management practices 2016	103-1	Explanation of material topic and its limit	Annual Report, page 76				
	103-2	Management practices and its components	Annual Report, pages 26, 41, 76, 62 to 63				
	103-3	Evaluation of management practices	Annual Report, page 16				
GRI 419: Socio Economic compliance 2016	419-1	Non-compliance with laws and regulations in the social and economic areas	Annual Report, page 62 Exhibits, page 15				
Prevention and preparation for emergencies and disasters							
GRI 103: Management practices 2016	103-1	Explanation of material topic and its limit	Annual Report, page 76				
	103-2	Management practices and its components	Annual Report, pages 26, 41, 76, 45 to 46, 50 to 51				
	103-3	Evaluation of management practices	Annual Report, page 16				
Prevention and preparation for emergencies and disasters 2016	EU21	Measures for contingency planning, management plan and training programs for disasters/emergencies	Annual Report, pages 45, 51				
Access							
GRI 103: Management practices 2016	103-1	Explanation of material topic and its limit	Annual Report, page 76				
	103-2	Management practices and its components	Annual Report, pages 26, 41, 76, 52 to 53, 64 to 68				
	103-3	Evaluation of management practices	Annual Report, page 16				
Access 2016	EU23	Programs, including those in partnership with the government, to improve or maintain access to electricity and customer service	Annual Report, page 52				8

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GRI Standard	Disclosure	Page and/or link	Omission			Principle of the Global Compact	SDG
			Omitted Part	Reason	Explanation		
Access 2016	EU26 Percentage of population not served in areas with regulated distribution or service	0%					
	EU27 Number of residential disconnections for non-payment, broken down per duration of disconnection and per regulatory system	Exhibits, page 15					
	EU28 Frequency of interruptions in energy supply	Annual Report, page 68					
	EU29 Average duration of interruptions in the energy supply.	Annual Report, page 68					
	EU30 Average power plant availability factor, broken down per energy source and regulatory system.	Exhibits, page 3					
Provision of information							
GRI 103: Management practices 2016 Provision of information 2016	103-1 Explanation of material topic and its limit	Annual Report, page 76					
	103-2 Management practices and its components	Annual Report, pages 26, 41, 76, 64 to 68					
	103-3 Evaluation of management practices	Annual Report, page 16					
	EU24 Practices to deal with barriers related to language, culture, low education and special needs	http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-os-clientes.aspx				6	