



2020

Integrated Annual Sustainability Report

GRI CONTENT INDEX



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

The 2020 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



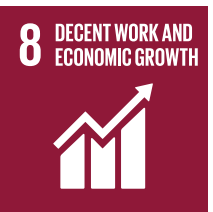
9. Businesses should encourage the development and diffusion of environmentally friendly technologies.

Anti-Corruption



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

Sustainable Development Goals



[GRI 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. 8		
	102-2 Activities, brands, products, and services	Annual Report, p. 8 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. 8		
	102-5 Ownership and legal form	Annual Report, p. 8		
	102-6 Markets served	Annual Report, p. 58 Appendixes, p. 37		
	102-7 Scale of the organization	Annual Report, p. 8		
	102-8 Information on employees and other workers	Appendixes, pp. 8, 11, 15 and 16		
	102-9 Supply chain	Annual Report, p. 56		
	102-10 Significant changes to the organization and its supply chain	Annual Report, p. 8		
	102-11 Precautionary principle or approach	Annual Report, p. 34		
	102-12 External initiatives	Annual Report, p. 24	1, 2, 3, 4, 5, 6, 7, 8, 9, 10	

GRI Standard	Disclosure	Page and/or link	Global Compact Principle	SDG
GRI 101: Foundation 2016				
General disclosures				
	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. 12		
	EU2 Net energy output	Appendixes, p. 3		
	EU3 Number of customer accounts	Appendixes, p. 38		
	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. 4	8, 9	
	102-15 Key impacts, risks, and opportunities	Annual Report, p. 14 http://ri.light.com.br/ptb/modelo-de-negocio		
	Ethics and integrity			
				16
	102-16 Values, principles, standards, and norms of behavior	Annual Report, pp. 32 and 45	1, 2, 3, 4, 5, 6, 7, 8, 9, 10	
	102-17 Mechanisms for advice and concerns about ethics	Annual Report, p. 32	10	
	Governance			
	102-18 Governance structure	Annual Report, p. 29		
	102-19 Delegating authority	Annual Report, p. 30 http://ri.light.com.br/ptb/modelo-de-negocio		
	102-20 Review of economic, environmental, and social topics	Annual Report, p. 30		

GRI Standard	Disclosure	Page and/or link	Global Compact Principle	SDG
GRI 101: Foundation 2016				
General disclosures				
GRI 102: General disclosures 2016	102-21 Consulting stakeholders on economic, environmental, and social topics	Annual Report, p. 30		
	102-22 Composition of the highest governance body and its committees	Annual Report, p. 29 http://ri.light.com.br/ptb/modelo-de-negocio		
	102-23 Chairman of the highest governance body	http://ri.light.com.br/ptb/modelo-de-negocio		
	102-24 Nominating and selecting the highest governance body	http://ri.light.com.br/ptb/modelo-de-negocio		
	102-25 Conflicts of interests	http://ri.light.com.br/ptb/modelo-de-negocio	10	
	102-26 Role of highest governance body in setting purpose, values, and strategy	Annual Report, p. 29		
	102-27 Collective knowledge of highest governance body	In 2020 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. 30		
	102-29 Identifying and managing economic, environmental, and social impacts	Annual Report, p. 29 http://ri.light.com.br/ptb/modelo-de-negocio		
	102-30 Effectiveness of risk management processes	Annual Report, p. 29 http://ri.light.com.br/ptb/modelo-de-negocio		
	102-31 Review of economic, environmental, and social topics	Annual Report, p. 30 http://ri.light.com.br/ptb/modelo-de-negocio		
	102-32 Highest governance body's role in annual reporting	Annual Report, p. 94		

GRI Standard		Disclosure	Page and/or link	Global Compact Principle	SDG
GRI 101: Foundation 2016					
General disclosures					
	102-33	Communicating critical concerns	Annual Report, p. 30		
	102-34	Nature and total number of critical concerns	Annual Report, p. 30		
	102-35	Remuneration policies	Annual Report, p. 31 Appendixes, pp. 32 and 33 http://ri.light.com.br/ptb/modelo-de-negocio		
	102-36	Process for determining remuneration	http://ri.light.com.br/ptb/modelo-de-negocio		
	102-37	Stakeholders' involvement in remuneration	http://ri.light.com.br/ptb/modelo-de-negocio		
	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 1,666%. 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 8%.		
	Stakeholder engagement				
	102-40	List of stakeholder groups	http://ri.light.com.br/ptb/relatorios		
	102-41	Collective bargaining agreements	http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-a-forca-de-trabalho.aspx		
	102-42	Basis for identification and selection of stakeholders with whom to engage	http://ri.light.com.br/ptb/relatorios		
	102-43	Approach to stakeholder engagement	Annual Report, p. 61 http://ri.light.com.br/ptb/relatorios		
	102-44	Key topics and concerns that have been raised through stakeholder engagement	Annual Report, pp. 61, 94 and 95		

GRI Standard	Disclosure	Page and/or link	Global Compact Principle	SDG
GRI 101: Foundation 2016				
General disclosures				
GRI 102: General disclosures 2016	Reporting practices			
	102-45 Entities included in the consolidated financial statements	Annual Report, pp. 8, 94		
	102-46 Defining report content and topic Boundaries	Annual Report, pp. 94 and 95 http://ri.light.com.br/ptb/relatorios		
	102-47 List of material topics	Annual Report, p. 95 http://ri.light.com.br/ptb/relatorios		
	102-48 Restatements of information	Appendixes, pp. 6 to 9		
	102-49 Changes in reporting	None		
	102-50 Reporting period	Annual Report, p. 94		
	102-51 Date of most recent report	The previous Report was published in April 2020.		
	102-52 Reporting cycle	Annual Report, p. 94		
	102-53 Contact point for questions regarding the report	Annual Report, p. 95		
	102-54 Claims of reporting in accordance with the GRI Standards	GRI Summary Annual Report, p. 94		
	102-55 GRI content index	GRI Summary Annual Report, p. 95		
	102-56 External assurance	GRI Summary Annual Report, p. 94		

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, p. 94				
	103-2	The management approach and its components	Annual Report, pp. 32, 89 to 92, 94			1, 7, 8, 9	
	103-3	Evaluation of the management approach	Annual Report, p. 25				
GRI 201: Economic performance 2016	201-1	Direct economic value generated and distributed	Appendixes, pp. 2, 36 and 56				
	201-2	Financial implications and other risks and opportunities due to climate change	Annual Report, p. 74			7, 8, 9	
	201-3	Defined benefit plan obligations and other retirement plans	http://ri.light.com.br/ptb/modelo-de-negocio			1	
	201-4	Financial assistance received from government	Appendixes, p. 44				
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. 15			1	
	202-2	Proportion of senior management hired from the local community	http://ri.light.com.br/ptb/modelo-de-negocio				

GRI Standard	Disclosure	Page and/or link	Omission			Global Compact Principle	SDG
			Omitted part	Reason	Explanation		
Material Topics							
Indirect economic impacts							
GRI 103: Management approach 2016	103-1	Explanation of the material topic and its Boundary	Annual Report, p. 94				
	103-2	The management approach and its components	Annual Report, pp. 32, 62 to 65, 79 to 84, 94				
	103-3	Evaluation of the management approach	Annual Report, p. 25				
GRI 203: Indirect economic impacts 2016	203-1	Infrastructure investments and services supported	Annual Report, pp. 62 and 81				
	203-2	Significant indirect economic impacts	Annual Report, pp. 64 and 81				
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. 34				
Anti-corruption	16						
GRI 103: Management approach 2016	103-1	Explanation of the material topic and its Boundary	Annual Report, p. 94				
	103-2	The management approach and its components	Annual Report, pp.				
	103-3	Evaluation of the management approach	Annual Report, p.				

GRI Standard	Disclosure	Page and/or link	Omission			Global Compact Principle	SDG
			Omitted part	Reason	Explanation		
Material Topics							
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. 32				10	
	205-3 Confirmed incidents of corruption and actions taken	Annual Report, p. 33					
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					
Availability and reliability							
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its Boundary	Annual Report, p. 94					
	103-2 The management approach and its components	Annual Report, pp. 32, 62, 63, 94					
	103-3 Evaluation of the management approach	Annual Report, p. 25					

GRI Standard	Disclosure	Page and/or link	Omission			Global Compact Principle	SDG
			Omitted part	Reason	Explanation		
Material Topics							
Availability and reliability 2016	EU6 Management approach to ensure short and long-term electricity availability and reliability	Annual Report, p. 62					
	EU10 Planned capacity against projected electricity demand over the long term	Appendixes, p. 4					
Demand-Side Management							12
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its Boundary	Annual Report, p. 94					
	103-2 The management approach and its components	Annual Report, pp. 32, 75 to 77, 94					
	103-3 Evaluation of the management approach	Annual Report, p. 25					
Demand-Side Management 2016	EU7 Demand-side management programs	Annual Report, p. 75 Appendixes, p. 53					
Research & Development							9
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its Boundary	Annual Report, p. 94					
	103-2 The management approach and its components	Annual Report, pp. 32, 85, 86 and 94					
	103-3 Evaluation of the management approach	Annual Report, p. 25					
Research and Development 2016	EU8 Research and development activity and expenditure	Annual Report, p. 85 Appendixes, pp. 49 and 62					
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, p. 94					
	103-2 The management approach and its components	Annual Report, pp. 32, 62, 63, 79 to 81, 94					
	103-3 Evaluation of the management approach	Annual Report, p. 25					
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. 79					

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 page 34 of the Annual Report.								
	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 300 - Environmental Series											
Environmental Compliance											
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	This disclosure has not been reported								
	301-2	Recycled input materials used	This disclosure has not been reported							8, 9	
	301-3	Reclaimed products and their packaging materials	0%; our electricity generation, distribution and trading operations use no packaging materials								

GRI Standard		Disclosure	Page and/or link	Omission			Global Compact Principle	SDG
				Omitted part	Reason	Explanation		
Material Topics								
Energy								12
GRI 103: Management approach 2016	103-1	Explanation of the material topic and its Boundary	Annual Report, p. 94					
	103-2	The management approach and its components	Annual Report, pp.					
	103-3	Evaluation of the management approach	Annual Report, p.					
GRI 302: Energy 2016	302-1	Energy consumption within the organization	Appendixes, p. 5					
	302-2	Energy consumption outside of the organization	Appendixes, p. 5					
	302-3	Energy intensity	Annual Report, p. 73					
	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 and Effluents								6
GRI 103: Management approach 2016	103-1	Explanation of the material topic and its Boundary	Annual Report, p. 94					
	103-2	The management approach and its components	Annual Report, 32, 70, 71, 94					
	103-3	Evaluation of the management approach	Annual Report, p. 25					
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	Annual Report, p. 72				8	
	303-2	Management of water discharge related impacts	Annual Report, p. 72				8	
	303-3	Water withdrawal	Appendixes, p. 4				8	
	303-4	Water discharge	Discharge volumes are negligible for Light Energia. For Light SESA, discharge volumes have not been quantified and will only be reported from 2021.				8	
	303-5	Water consumption	Annual Report, p. 72 Appendixes, p. 4				8	

GRI Standard		Disclosure	Page and/or link	Omission			Global Compact Principle	SDG
				Omitted part	Reason	Explanation		
Material Topics								
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	Light conducts studies on fish populations in the Lajes Complex reservoir				8	
	304-2	Significant impacts of activities, products, and services on biodiversity	This disclosure has not been reported				8	
	304-3	Habitats protected or restored	This disclosure has not been reported					
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by the organization's operations	Light has not conducted studies or assessments for these groups of species. No specific studies are planned for the coming years.					
	EU13	Biodiversity of offset habitats compared to biodiversity of the affected areas	Light monitors biodiversity through assessments as described in GRI 304-1				7, 8, 9	
Emissions								13
GRI 103: Management approach 2016	103-1	Explanation of the material topic and its Boundary	Annual Report, p. 94					
	103-2	The management approach and its components	Annual Report, pp. 32, 74 and 94					
	103-3	Evaluation of the management approach	Annual Report, p. 25					

GRI Standard	Disclosure	Page and/or link	Omission			Global Compact Principle	SDG
			Omitted part	Reason	Explanation		
Material Topics							
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Annual Report, p. 74 Appendixes, p. 10				8, 9	
	305-2 Indirect (Scope 2) GHG emissions	Annual Report, p. 74 Appendixes, p. 10				8, 9	
	305-3 Other indirect (Scope 3) GHG emissions	Annual Report, p. 74 Appendixes, p. 10				8, 9	
	305-4 GHG emissions intensity	Annual Report, p. 74				8, 9	
	305-5 Reduction of GHG emissions	Annual Report, p. 74				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. 73				8	
	306-2 Management of significant waste-related impacts	Annual Report, p. 73				8	
	306-3 Waste generated	Annual Report, p. 73 Appendixes, pp. 6 and 8				8	
	306-4 Waste diverted from disposal	Annual Report, p. 73 Appendixes, pp. 7 and 9				8	
	306-5 Waste directed to disposal	Annual Report, p. 73 Appendixes, pp. 7 and 9				8	
Environmental Compliance							
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its Boundary	Annual Report, p. 94					
	103-2 The management approach and its components	Annual Report, pp. 32, 72, 94					
	103-3 Evaluation of the management approach	Annual Report, p. 25					

GRI Standard		Disclosure	Page and/or link	Omission			Global Compact Principle	SDG
				Omitted part	Reason	Explanation		
Material Topics								
GRI 307: Environmental Compliance 2016	307-1 Non-compliance with environmental laws and regulations	In 2020, Light SESA received R\$ 710,851.76 in fines imposed by environmental regulators, all of which are under appeal and may be reduced or canceled. Neither Light SESA nor Light Energia paid any environmental fines in 2020. The environmental fines imposed on Light SESA are primarily related to failure to comply with environmental license requirements.					8	
		Environmental proceedings currently pending are described in our Reference Form						
Supplier Environmental Assessment								
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its Boundary	Annual Report, p. 94						
	103-2 The management approach and its components	Annual Report, pp.						
	103-3 Evaluation of the management approach	Annual Report, p.						
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Annual Report, pp. 56 and 57 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	No specific assessment has been conducted on significant environmental impacts in the supply chain						
GRI Standard 400 - Social Series								
Employment								8
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its Boundary	Annual Report, p. 94						
	103-2 The management approach and its components	Annual Report, pp. 24, 32, 44, 48, and 94						
	103-3 Evaluation of the management approach	Annual Report, p. 25						

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. 12 and 13				6	
	401-2 Benefits provided to 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-a-forca-de-trabalho.aspx					
	401-3 Parental leave	Appendixes, p. 14					
	EU14 Programs and processes to ensure the availability of a skilled workforce	Annual Report, p. 48					
	EU15 Percentage of employees eligible to retire in the next 5 and 10 years	Appendixes, pp. 22 to 24					
	EU16 Policies and requirements regarding health and safety	http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-a-forca-de-trabalho.aspx					
	EU17 Days worked by contractor and subcontractor employees involved in construction, operation & maintenance activities	Appendixes, p. 16					
	EU18 Percentage of contractor and subcontractor employees that have undergone relevant health and safety training	http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-a-forca-de-trabalho.aspx				1, 2	
Labor Relations							8
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its Boundary	Annual Report, p. 94					
	103-2 The management approach and its components	Annual Report, pp.					
	103-3 Evaluation of the management approach	Annual Report, p.					
GRI 402: Labor Relations 2016	402-1 Minimum notice periods regarding operational changes	http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-a-forca-de-trabalho.aspx				3	

GRI Standard		Disclosure	Page and/or link	Omission			Global Compact Principle	SDG
				Omitted part	Reason	Explanation		
Material Topics								
Occupational Health & Safety								3
GRI 103: Management approach 2016	103-1	Explanation of the material topic and its Boundary	Annual Report, p. 94					
	103-2	The management approach and its components	Annual Report, p. 32, 49 to 54, 94					
	103-3	Evaluation of the management approach	Annual Report, p. 25					
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Annual Report, p. 49				1	
	403-2	Hazard identification, risk assessment, and incident investigation	Annual Report, p. 49					
	403-3	Occupational health services	Annual Report, p. 49				1	
	403-4	Worker participation, consultation, and communication on occupational health and safety	Annual Report, p. 52				3	
	403-5	Worker training on occupational health and safety	Annual Report, p. 50					
	403-6	Promotion of worker health	Annual Report, p. 52				1	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Annual Report, p. 49					
	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, p. 17, 18, 20 and 21					
	403-10	Work-related ill health	Appendixes, p. 19					
Training and Education								
GRI 103: Management approach 2016	103-1	Explanation of the material topic and its Boundary	Annual Report, p. 94					
	103-2	The management approach and its components	Annual Report, pp. 32, 46, 47 and 94					
	103-3	Evaluation of the management approach	Annual Report, p. 25					

GRI Standard	Disclosure	Page and/or link	Omission			Global Compact Principle	SDG
			Omitted part	Reason	Explanation		
Material Topics							
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Appendixes, p. 16					
	404-2 Programs for upgrading employee skills and transition assistance programs	Annual Report, p. 47					
	404-3 Percentage of employees receiving regular performance and career development reviews	Annual Report, p. 47					
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 31				6	
	405-2 Ratio of basic salary and remuneration of women to men	Appendixes, p. 14				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. 33				1, 2, 3	
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 Standard	Disclosure	Page and/or link	Omission			Global Compact Principle	SDG
			Omitted part	Reason	Explanation		
Material Topics							
GRI 408: Child labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Annual Report, p. 56 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 409: Forced or compulsory labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Annual Report, p. 56 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. 94					
	103-2 The management approach and its components	Annual Report, pp. 32, 49 to 54, 94					
	103-3 Evaluation of the management approach	Annual Report, p. 25					
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Appendixes, p. 16				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	In 2020 we received four complaints related to impacts on society and/or local communities. All complaints were addressed and resolved within the year					

GRI Standard	Disclosure	Page and/or link	Omission			Global Compact Principle	SDG
			Omitted part	Reason	Explanation		
Material Topics							
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 412: Human Rights Assessment 2016	412-1 Operations that have been subject to human rights reviews or impact assessments	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. 24 and 32					
	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, p. 94					
	103-2 The management approach and its components	Annual Report, pp. 32, 81 to 84, 94					
	103-3 Evaluation of the management approach	Annual Report, p. 25					
GRI 413:Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Annual Report, pp. 64 and 81				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. 15, 19, 25, 28, 52, 75, 79, 81 and 92 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	

GRI Standard	Disclosure	Page and/or link	Omission			Global Compact Principle	SDG
			Omitted part	Reason	Explanation		
Material Topics							
Supplier Social Assessment							8
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its Boundary	Annual Report, p. 94					
	103-2 The management approach and its components	Annual Report, pp. 32, 81 to 84, 94					
	103-3 Evaluation of the management approach	Annual Report, p. 25					
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Annual Report, p. 56 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	Annual Report, p. 56 http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-os-fornecedores.aspx					
Public policy							
GRI 103: Management approach 2016	103-1 Explanation of the material topic and its Boundary	Annual Report, p. 94					
	103-2 The management approach and its components	Annual Report, p. 32, 64, 65 and 94					
	103-3 Evaluation of the management approach	Annual Report, p. 25					
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, p. 94					
	103-2 The management approach and its components	Annual Report, p. 32, 51, 52 and 94					
	103-3 Evaluation of the management approach	Annual Report, p. 94					
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Annual Report, p. 72					
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Appendixes, p. 22				1	
	EU25 Number of injuries and fatalities to the public involving company assets	Appendixes, p. 22					

GRI Standard	Disclosure	Page and/or link	Omission			Global Compact Principle	SDG
			Omitted part	Reason	Explanation		
Material Topics							
Marketing and Labeling							
GRI 103: Management approach 2016	103-1	Explanation of the material topic and its Boundary	Annual Report, p. 94				
	103-2	The management approach and its components	Annual Report, p. 32, 58 to 61, 94				
	103-3	Evaluation of the management approach	Annual Report, p. 25				
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-os-clientes.aspx				
	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	Light adheres to requirements established by ANEEL and in the Brazilian Consumer Protection Code. Our Code of Ethics outlines requirements on, and our workforce has undertaken commitments to, protecting confidentiality				
	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	None				
Social and economic compliance							
GRI 103: Management approach 2016	103-1	Explanation of the material topic and its Boundary	Annual Report, p. 94				
	103-2	The management approach and its components	Annual Report, pp. 32, 81, 82 and 94				
	103-3	Evaluation of the management approach	Annual Report, p. 25				
GRI 419: Social and economic compliance 2016	419-1	Non-compliance with laws and regulations in the social and economic area	Annual Report, p. 66 Appendixes, p. 35				
Disaster and emergency planning and preparedness							
GRI 103: Management approach 2016	103-1	Explanation of the material topic and its Boundary	Annual Report, p. 94				
	103-2	The management approach and its components	Annual Report, p. 32, 49 to 54, 94				
	103-3	Evaluation of the management approach	Annual Report, p. 25				
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. 49				
Access7							
GRI 103: Management approach 2016	103-1	Explanation of the material topic and its Boundary	Annual Report, p. 94				
	103-2	The management approach and its components	Annual Report, p. 32, 62, 63 and 94				
	103-3	Evaluation of the management approach	Annual Report, p. 25				
Access 2016	EU23	Programs, including those in partnership with government, to improve or maintain access to electricity and customer support services	Annual Report, pp. 65 and 81				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. 35				
	EU28	Power outage frequency	Annual Report, p. 62				
	EU29	Average power outage duration	Annual Report, p. 62				
	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, p. 94				
	103-2	The management approach and its components	Annual Report, p. 32, 58 to 61, 94				
	103-3	Evaluation of the management approach	Annual Report, p. 25				
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	http://www.light.com.br/grupo-light/Sustentabilidade/relacoes-sustentaveis_compromisso-com-os-clientes.aspx			6	

In the table below the GRI disclosures in this Report are mapped to the relevant 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.*

GRI	SASB - Utilities & Power Generation
102 General disclosures	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 IF-EU-420a.2. Percentage of electric load served by smart grid technology IF-EU-000.A. Number of residential, commercial and industrial customers served IF-EU-000.B. Total electricity delivered by type of customer IF-EU-000.C. Length of transmission and distribution lines IF-EU-000.D. Total electricity generated IF-EU-000.E. Total wholesale electricity purchased
201 Economic performance	IF-EU-420a.1. Electric utility revenues
302 Energy	IF-EU-420a.3. Customer electricity savings from efficiency measures
303 Water	IF-EU-140a.1. Total water withdrawn and total water consumed IF-EU-140a.2. Number of incidents of noncompliance associated with water consumption IF-EU-140a.3. Description of water management risks and discussion of strategies and practices to mitigate those risks
305 Emissions	IF-EU-110a.1. Gross global Scope 1 emissions IF-EU-110a.2. Greenhouse gas emissions associated with power deliveries IF-EU-110a.4. Number of customers served in markets subject to renewable portfolio standards (RPS) and percentage fulfillment of RPS target by market IF-EU-120a.1. Air emissions for the following pollutants: NO _x (excluding N ₂ O), SO _x , particulate matter (PM 10), lead (Pb) and mercury (Hg)
403 Occupational health and safety	IF-EU-320a.1. Occupational injury rates
415 Public policy	IF-EU-550a.1. Number of incidents of non-compliance with standards or regulations on physical and cyber security
418 Customer privacy	
419 Social and economic compliance	
EU9 Provisions for decommissioning of nuclear power sites	IF-EU-540a.1. Total number of nuclear power units IF-EU-540a.2. Description of efforts to manage nuclear safety and emergency preparedness
EU11 Average generation efficiency of thermal plants	IF-EU-150a.1. Amount of coal combustion residuals (CCR) generated, percentage recycled IF-EU-150a.2. Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment
EU23 Programs, including those in partnership with government, to improve or maintain access to electricity and customer support services	IF-EU-240a.1. Average retail electric rate for residential, commercial, and industrial customers IF-EU-240a.2. Typical monthly electric bill for residential customers IF-EU-240a.4. Discussion of impact of external factors on customer affordability of electricity
EU27 Number of residential disconnections for non-payment	IF-EU-240a.3. Number of residential customer electric disconnections for nonpayment
EU28 Power outage frequency	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
EU29 Average power outage duration	

