



## Donations and Sponsorship Policy

**ENEVA S.A.**

Rev: 00 –  
03/23/2023

**PL.CRP.COM.001**

### REVIEW AND APPROVAL

Review	Date	Description of updates
0	03/23/2023	Document creation.

Creation	Review	Approval
Name : Aline Louise Position: Manager	Name : Anita Baggio Position: Director	Position: Board of Directors



## Donations and Sponsorship Policy

**ENEVA S.A.**

Rev: 00 –  
03/23/2023

**PL.CRP.COM.001**

### CONTENTS

<b>1. OBJECTIVE.....</b>	<b>3</b>
<b>2. APPLICATION .....</b>	<b>3</b>
<b>3. DEFINITIONS.....</b>	<b>3</b>
<b>4. PRINCIPLES.....</b>	<b>5</b>
<b>4.1. GENERAL.....</b>	<b>5</b>
<b>4.2. SPECIFIC .....</b>	<b>5</b>
<b>4.3. RESTRICTIONS .....</b>	<b>6</b>
<b>4.4. ACCOUNTABILITY AND MONITORING OF ACTIONS TAKEN .....</b>	<b>7</b>
<b>5. GENERAL PROVISIONS.....</b>	<b>8</b>
<b>6. REFERENCES.....</b>	<b>8</b>



## Donations and Sponsorship Policy

**ENEVA S.A.**

Rev: 00 –  
03/23/2023

**PL.CRP.COM.001**

### 1. OBJECTIVE

The purpose of this Donations and Sponsorships Policy ("Policy") is to establish guidelines for the granting of donations and sponsorships by Eneva, in order to ensure the Company's relationship with its main stakeholders and its image objectives, always observing governance and transparency of all initiatives supported by the Company.

### 2. APPLICATION

This document applies to all areas that make up Eneva's organizational structure, including SPEs, joint ventures and affiliated companies in which control is exercised by Eneva, as applicable.

### 3. DEFINITIONS

- **Beneficiary** - any third party that receives Eneva's support for sponsorship projects or donations.
- **Donation** - contractual transfer of goods, services and/or advantages to third parties, exclusively to address issues of social responsibility, corporate philanthropy, humanitarian support or even associated with compliance with environmental licensing conditions, duly justified and support for communities impacted as a result of the Company's operations.
- **Sponsorship** - investment of own or incentivized resources<sup>1</sup> granted to projects, events, exhibitions and actions of themes that are linked to the Company's business or are aligned with its institutional positioning and that have technical, institutional, social, cultural or sporting relevance in return for the exposure of the Company's brand with the objectives of (i) strengthening the relationship with strategic audiences in the sectors and locations in which it operates; (ii) promoting positive brand exposure; and (iii) promoting social progress.

---

<sup>1</sup> Investment in cultural, social, sports or health projects, previously approved in the Tax Incentive Laws, with resources from tax waivers.



## Donations and Sponsorship Policy

---

**ENEVA S.A.**

Rev: 00 –  
03/23/2023

**PL.CRP.COM.001**

## **4. PRINCIPLES**

### **4.1.GENERAL**

In order to grant donations and sponsorships, Eneva must consider the strategic objectives of its business that justify the investments, the priority causes and areas of activity, as well as the criteria for selecting projects and their measurement, in order to guarantee the alignment of the support with the institutional positioning intended by the Company.

All sponsorships or donations must be formalized by a contract with specific clauses, including anti-corruption clauses. In order to make sponsorships and donations, Eneva may make use of tax incentives of any kind.

### **4.2.SPECIFIC**

Donations and sponsorships will always be preceded by an analysis by the Compliance area, to verify compliance with the Company's integrity requirements. In this sense, the Beneficiary must have an unblemished reputation and no history of involvement in cases of fraud, corruption or any other situations that could negatively impact the Company's reputation. In addition, the Compliance area will assess whether the support in question could be characterized as a potential conflict of interest.

After evaluation by the Compliance area, the request for support will be sent to the Communications area (in the case of sponsorships) or Social Responsibility (in the case of donations) to be submitted to the Donations and Sponsorships Committee for evaluation, which will be carried out following the procedure defined in the Donations and Sponsorships Directive. The composition of the Committee will be appointed by the Executive Board. The Communications and Social Responsibility areas should support the Committee in the analysis of Sponsorships and Donations, respectively.

### **AREAS OF ACTIVITY**

Donations and sponsorships granted by Eneva should prioritize the following areas of activity:

- **Strategy:** initiatives must be aligned with Eneva's principles and strategic objectives, Mission, Vision, Behaviors and/or topics of interest;
- **Technical and/or Institutional:** which aim to support institutions in the sectors with the potential to promote the exchange of technical knowledge, expand contacts and address technical-institutional issues and/or generate relationship opportunities with priority stakeholders and provide brand experiences;
- **Institutional Positioning:** seeking to add value to Eneva's brand through communication by association with initiatives involving civil society institutions and public entities, with the capacity for social mobilization in the cultural, educational, social, sporting, environmental, technological and other areas that may be of interest to Eneva.
- **Impact management:** means dealing with and meeting liabilities arising from legal obligations, such as actions formally intended to meet social and environmental programs directly related to compliance with conditions defined in a licensing process, compliance with court rulings (and equivalent) or the force of law, or arising from non-formalized impacts, such as situations that directly or indirectly cause damage or harm to others as a result of its operations or activities.
- **Voluntary:** is understood as the process by which Eneva approaches and remains present in the areas where its headquarters and enterprises are established, or in the areas impacted by them, in order to guarantee a healthy coexistence with the various local entities.
- **Local development:** a set of actions by Eneva to build legacies and solutions with the potential to bring improvements to the communities surrounding the projects and the municipalities in which they are located.

#### 4.3.RESTRICTIONS

Sponsorship and/or donation projects are not eligible for support:

- Are not aligned with the Company's strategic guidelines.



## Donations and Sponsorship Policy

**ENEVA S.A.**

Rev: 00 –  
03/23/2023

**PL.CRP.COM.001**

- In any way they can be understood as donations to political parties, candidates for elective office, campaign committees, coalitions or related individuals or legal entities, as established in current electoral legislation, and it is forbidden to carry out sponsorship projects and/or donations during election periods.
- Are developed by Eneva Employees who are involved in the decision-making process for the approval of said support, or entities that have Eneva Employees among their partners, or that in any other way personally benefit Eneva Employees in a conflicting manner.
- They require funds from federal sports or culture incentive laws and do not have the prior consent of the government authority responsible for sports and/or culture, as the case may be.
- Whose contract formalizing the support does not meet the standards recommended by the Legal, Compliance and Financial areas.
- (i) are linked to gambling, smoking, alcohol or drug use or any other act that goes against the Company's Golden Rules (ii) are discriminatory in nature, religious, political or proposed by political/union organizations; (iii) may cause environmental damage; (iv) encourage child labor or make use of labor in conditions analogous to slave labor.
- Have been requested in cash to support projects of organizations that are managed, directly or indirectly, by politically exposed persons or public agents, whose activities are related to Eneva's business, in order to avoid a situation that generates a potential conflict of interest, in compliance with the rules set forth in the Code of Conduct.
- Do not enjoy reputable, legal, fiscal or creditworthiness.

4.3.1. Exceptions to the aforementioned restrictions must be discussed and approved by the Executive Board.

### **4.4.ACCOUNTABILITY AND MONITORING OF ACTIONS TAKEN**

The rendering of accounts is the proof that the planned resources have been properly applied, so it must be shown that the resources have been used as planned.

Therefore, the Beneficiary should always be required to send Eneva evidence of the actions taken, with a brief report of the activities carried out.

Annually, donations and sponsorships will be reported to the Board of Directors and the Executive Board, with the aim of measuring their impact on Eneva, considering the purpose defined for each support given.

## **5. GENERAL PROVISIONS**

- This Policy should be broken down into a Donations and Sponsorships Guideline, which will define the necessary flows and procedures for managing the matter.
- This Policy must be reviewed at least every 2 years or as necessary.
- Violations of this Policy will be subject to the appropriate legal and/or disciplinary measures.

## **6. REFERENCES**

- Eneva's Code of Conduct
- Eneva's Anti-Corruption Policy