

 eneva	Template Política Policy	Code:	PL.CRP.ESG.001
		PDCA:	326/2025
	ESG	Review:	01
		Date:	12/11/2025

REVIEW AND APPROVAL

Review	Date	Description of Updates
00	07/21/2022	Document creation.
01	12/11/2025	General review of the regulations, focusing on improving the representation of the principles and guidelines that guide Eneva's actions, as well as strengthening the governance structure dedicated to the subject.

Prepared by	Review	Approval
Carmen Moraes Sustainability Coordinator Debora Mairink Risk Coordinator Romulo Florentino Sustainability Manager Elizabeth Teles Social Responsibility Manager Célia Malina R&S Manager, T&D, Solutions and Goals Lorenza Araujo HSE Leader SPEC II Juliana Kac Governance, Compliance and Internal Controls Manager	Felipe Roza Health, Safety and Environment General Manager Luiz Amaral Risk General Manager Flavia Heller Strategy and Sustainability Officer Statutory Audit Committee	Executive Board Board of Directors

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1. PURPOSE

This Sustainability Policy aims to guide Eneva's actions in creating sustainable value, guiding decisions and practices that integrate environmental, social, and governance aspects across the corporate strategy. The aim of this instrument is to consolidate a vision for the future based on social and environmental responsibility, innovation and ethics, promoting the development of energy solutions aligned with the challenges of the energy transition.

The policy is anchored in the Company's strategic pillars: energy transition and security, the generation of social and economic opportunities in the regions where it operates, and environmental conservation, with encouragement of the bioeconomy, reflecting the Company's commitment to a resilient, inclusive, and sustainable business model.

2. APPLICATION

This document applies to all areas that comprise Eneva's organizational structure, including SPE's, joint ventures and associated companies in which control is held by ENEVA. In other cases, the content of this document shall be brought to the knowledge of its business partner(s) for analysis of the pertinence of full or partial implementation.

3. REFERENCES

- **PL.CRP.CMP.002** - Code of Conduct
- **PL.CRP.HSE.001** – Health, Safety and Environment Policy
- **PL.CRP.CMP.004** - Human Rights Policy
- **PL.CRP.CMP.005** – Antitrust Policy
- **PL.CRP.RSC.001** – Risk Management Policy
- **PL.CRP.GOV.001** – Policy for Transactions with Related Parties
- **PL.CRP.CMP.003** - Anti-Corruption Policy
- **PL.CRP.CMP.007** – Code of Conduct for Third Parties
- **PL.CRP.RHU.002** – Compensation Policy
- **PL.CRP.GOV.004** - Bylaws

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4. DEFINITIONS

- **Bioeconomy** – A development model that uses renewable biological resources, such as biomass, organic waste, and biodiversity, to generate products, energy, and services sustainably, promoting innovation, social and economic inclusion, and environmental conservation.
- **ESG** – Environmental, Social and Governance
- **Dual Materiality** - An approach that considers aspects relevant to the company from two angles: (1) how environmental, social and governance issues financially impact the company; and (2) how the company's activities impact society and the environment.
- **IFRS S1 and S2** - International standards for the disclosure of sustainability financial information issued by *International Sustainability Standards Board* (ISSB). **IFRS S1** addresses general requirements for disclosing information related to sustainability, while **IFRS S2** focuses specifically on climate-related risks and opportunities.
- **Climate change** - Significant and lasting changes in global or regional weather patterns, primarily attributed to greenhouse gas (GHG) emissions from human activities such as burning fossil fuels and deforestation.
- **R&Os** - Risks and opportunities.
- **Energy security** – The ability to ensure a continuous and reliable energy supply at affordable prices, through a firm and flexible energy source, minimizing the risk of interruptions and ensuring generation from renewable sources.
- **Energy Transition** – A process of transforming energy production and consumption systems, focusing on replacing fossil fuels with low-carbon sources, aiming at decarbonizing the economy and achieving energy security.

5. PRINCIPLES AND GUIDELINES

Sustainability at Eneva is an integral part of the corporate strategy, and the Company recognizes its responsibility towards climate change and in contributing to a safe and responsible energy transition, promoting the social and economic development of communities and the conservation of natural resources.

In this context, three pillars guide the fundamental principles and guidelines for sustainable action that underpin the Company's sustainability strategy and commitments, considering the

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social and environmental impacts, risks, opportunities, and challenges inherent in its operations in the short, medium, and long term:

- **Energy Transition and Security:** Eneva reiterates its strategic role in ensuring **national energy security** through thermal power generation with firm and flexible sources capable of supplementing intermittent renewable sources, monitoring and managing their emissions intensity. The Company remains committed to investing in technological innovation for the development of low-carbon solutions, contributing to a more resilient and sustainable energy matrix.
- **Social and Economic Opportunities:** Eneva's actions aim to mitigate the negative impacts of its operations and generate positive impacts in the communities where it operates, through initiatives that promote **female entrepreneurship**, expanding access to economic, educational and public policy tools, as well as projects that promote the **training and integration of local communities into the labor market**, reducing poverty and creating opportunities through education and local investment.
- **Environmental Conservation and Promotion of Bioeconomy:** Eneva adopts responsible practices for the **sustainable use of natural resources** through efficient management and the minimization of any environmental impacts caused by its operations. The Company invests in strengthening an economic model based on family-based agroforestry systems, aiming to conserve biodiversity, combat deforestation, and generate autonomy and income for communities neighboring its operations.

6. GENERAL PROVISIONS

At Eneva, sustainability governance is structured to ensure that the principles of sustainable development are applied across the board and are integrated at all levels of the organization and throughout the value chain. The Company's responsible and integrated approach aims to generate value on an ethical, transparent, and resilient basis, considering the social, environmental, and economic impacts of its activities.

6.1. Roles and responsibilities

- **Board of Directors:** plays a strategic role in defining the overall direction of the business and in overseeing the Company's management. In formulating strategic guidelines, approving goals, and monitoring the execution of plans, the body ensures that decisions are aligned with institutional values and the interests of shareholders and other

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stakeholders. In matters of sustainability, the Board is responsible for approving and monitoring public goals, risks and opportunities in the short, medium and long term, at least on an annual basis, as well as to ensure the integration of economic, social and environmental aspects into policies, operations and strategic planning, promoting responsible action aligned with corporate commitments.

- **Executive Board:** responsible for implementing this Sustainability Policy, ensuring the integration of sustainable principles into corporate decisions, operational processes, and the Company's strategic planning. Executive Board is responsible for ensuring the availability of resources, structures, and governance mechanisms for the effective identification and management of risks and opportunities and for the achievement of established sustainability goals. The governance and oversight of risks and opportunities related to sustainability takes place through presentations at the board's regular meetings whenever necessary, but with a minimum annual frequency. In addition, members of the Executive Board shall annually assess the relevance of reviewing the issues that comprise the Company's dual materiality, as well as keeping themselves updated and informed about material aspects of sustainability through periodic reports prepared by the business areas.
- **Strategy and Sustainability Department:** The Company is structured into Corporate and Operational Departments, whose functions encompass the identification, management, and monitoring of sustainability risks and opportunities related to their respective business processes. In this sense, the **Strategy and Sustainability Department** is responsible for compiling and reporting to the Executive Board through an executive report, at least annually, regarding governance, goals, metrics, and the management of risks and opportunities, trade-offs and significant impacts related to sustainability.
- **Finance and Investor Relations Department:** responsible for ensuring the transparency of the Company's economic and financial information, in accordance with the rules and requirements applicable to the capital market. This department must ensure that relevant aspects of the sustainability strategy that may generate, in the short, medium and long term, material impacts on the cash flow, capital structure or economic value of the Company, are duly identified, assessed and communicated to the market, especially in compliance with IFRS S1 and S2 standards, considering, but not limited to, the information provided by the Strategy and Sustainability Department. It also works on integrating sustainability-related risks and opportunities into financial

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reporting processes, as well as communicating with investors and analysts, contributing to strengthening Eneva's trust and credibility with its strategic stakeholders.

- **Leadership and Business Areas:** reporting directly to their respective Executive Boards, they play an essential role in implementing sustainable practices in the Company's day-to-day operations. Regardless of their hierarchical level, they are responsible for integrating sustainability principles into operational routines, promoting innovation, and establishing and ensuring compliance with guidelines and management systems, as well as identifying short-, medium-, and long-term risks and opportunities related to sustainability, contributing to continuous improvement and mitigating impacts.