



1. Objective

The Sustainability Policy aims to establish Alupar's operating guidelines and the continuity of its businesses through social and environmentally responsible actions, as well as guiding relationships with suppliers, customers, government agencies, shareholders and communities. The Policy aims at the sustainable development of the organization, human well-being and reducing social and environmental impacts caused by its activities and internal operations.

2. Scope

**This document has
indetermination
expiration date**



This policy applies to all departments and employees of companies under Alupar Investimento S.A., at all hierarchical levels. In the event that new concessionaires are incorporated, or if new companies are established, these guidelines will also become effective for said concessionaires and/or companies.

3. Concepts/Definitions

Global Reporting Initiative - GRI - An independent international organization, pioneer in Sustainability Reports and standards widely adopted by companies, governments and other organizations.

Sustainable Development Goals - SDG – A set of 17 Objectives and 169 universal, integrated and indivisible goals, established by the United Nations General Assembly in 2015, where global leaders collectively committed, through a broad and universal agenda, that such goals should be implemented by 2030, with the challenge of creating a path towards a collective and sustainable global development with beneficial cooperation among all those involved.

United Nations - UN - An international organization formed by countries that have come together to voluntarily work for world peace and development.

Conventions of the International Labor Organization (ILO) - A multilateral agency of the United Nations, specializing in labor issues, especially in terms of compliance with international standards.

Stakeholders - Individuals and organizations that can affect, or be affected, by a project or company, either directly or indirectly, positively or negatively.

Sustainability - The ability to meet the economic, social and environmental needs of the current generation while ensuring the ability to meet the needs of future generations. A development model that does not deplete resources for the future.

4. General Guidelines

The Company seeks to meet the needs of the current generation, without compromising the capacity of future generations. Our social commitment to sustainable development aims at respecting the communities involved in our projects, minimizing negative impacts and enhancing positive effects; which are guided by the following principles:

4.1 Considering Sustainability Issues When Making Decisions

Analyze environmental, social and economic issues associated with all phases (planning, development, implementation and operational) of our business activities in order to guide our decision-making process aligned with the Sustainable Development Goals (SDGs).

4.2 Good Practices Report

Fostering the adoption of good environmental practices and encouraging innovative ideas aimed at the rational use of natural resources, preventing environmental degradation and preservation in all activities and improving the efficiency of operational processes.



4.3 Responsible Social and Environmental Management

Adoption of an integrated management system in which the impacts of activities are managed in a preventive manner, seeking to minimize environmental and social risks associated with our operations.

4.4 Performance Monitoring

Encourage critical analysis and adoption of innovative approaches that collaborate with the ongoing improvement of our performance.

4.5 Complying with Legislation

Commitment by all employees to comply with current legislation and regulations applicable to the Company's activities and other voluntary commitments in the locations where our projects are located.

4.6 Communication with related parties

Valuing the participation of stakeholders by establishing transparent communication channels and in accordance with the culture of the communities located in the areas where we operate.

4.7 Reducing Carbon Emissions

Monitor, report, and verify greenhouse gas emissions in your operations, keeping the emissions inventory updated for Scope 1, 2, and 3.

Encourage the development of solutions that seek to mitigate and/or adapt to the effects of climate change to achieve resilient and efficient operations.

Manage climate and transition risks, considering regulatory, market, technology, and reputational risks arising from impacts on our assets.



4.8 Extension These Principles to Suppliers

Extension of the principles of this Sustainability Policy to our suppliers and service providers.

5. Responsibilities

RACI MATRIX

Activities

All Employees

Senior Management

Implement and apply the guidelines set out in the policy.

R

Use of pre-established guidelines in business transactions.

R

Dissemination of a sustainable culture by Alupar's management/administrators.

R

Foster innovation initiatives and encourage the implementation of sustainable actions aimed at aligning them with the Company's business strategies.

R

R = Responsible (responsible for the execution)

A = Approver (approves the work)

C = Consultant (provides additional information to complement the work)

I = Informed ((person to be informed)

6. Regulatory Background

- ANEEL Resolution 444, of October 26, 2001, and subsequent amendments - Annual Social and Environmental Responsibility Report.
- CVM Resolution 193/23

7. References

- ISO 14001 – Environmental Management System;
- ISO 26000 – Social Responsibility;
- Conventions of the International Labor Organization (ILO) (Conventions 29, 87, 98, 100, 105, 111, 138, 169 and 182);
- GRI - Global Reporting Initiative;
- Global Compact of the United Nations (UN);
- Universal Declaration of Human Rights / International Covenant on Economic, Social and Cultural Rights;
- UN Guidelines on Business and Human Rights - 2011;
- UN Sustainable Development Goals - 2030 Agenda;
- Code of Ethics, Conduct & Compliance;
- Integrity Policy; and
- Corporate Governance Policy.

8. Revision History

Revision Number	Date (mm/yyyy)	Review Description	Approver
01	07/2020	Creation of new policy	Sustainability Committee
02	12/2021	Change of the validity period to 24 months without content modification.	-
03	04/2025	General review of the document and adjustment in item 4.7 Carbon Emission Reduction	-



This policy may be changed at any time without prior notice.