



ESG Performance Report

3Q23

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About this Report

ESG Performance Report is a AES Brasil publication that discloses, in a timely manner, with updates in line with the quarterly disclosure of results, the ESG (Environmental, Social and Governance) performance, strengthening the positioning and strategic development journey of the company. Indicators included in this material were selected based on their relevance to investors as well as other stakeholders.

For more detailed information see [Policies](#) and [Integrated Sustainability Report](#) of AES Brasil, published annually and prepared based on the methodologies of the Global Reporting Initiative (GRI) and the Integrated Report of the International Integrated Reporting Council (IIRC) and audited by an independent third party.



Strategy

ESG Performance
3Q23

Strategy

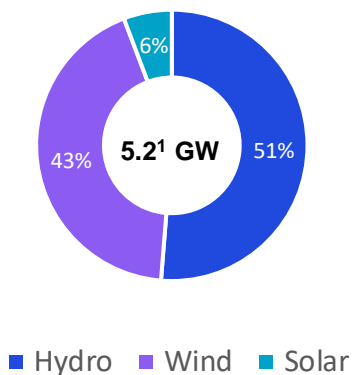
100% renewable energy generation

Present in the country for over 20 years, AES Brasil is a company that generates power from 100% renewable sources, which acts as an integrated platform that can be adapted to its customers' demands.

Currently, AES Brasil has a portfolio of renewable assets with operational installed capacity and under construction in the amount of 5.2 GW¹ exclusively renewable energy. The portfolio in São Paulo state comprises 9 plants and 3 small hydro power plants (SHHPs), located in Paraná hydrographic basin, and 2 large solar complexes. In the northeast region of the country, aiming to increase generation capacity in line with the diversification of non-hydro energy sources, the company has 6 wind complexes in operation and 2 under construction and development, Tucano and Cajuína. In the south region, the company has 1 wind complex.

The company dedicates its efforts and works to become a diversified generation platform, being distinguished by its 100% renewable portfolio, customer focus and its excellence as an asset manager. The company's goal is to increase its generation capacity, diversifying its portfolio with non-hydro sources and long-term agreements.

Current Installed Capacity
by source

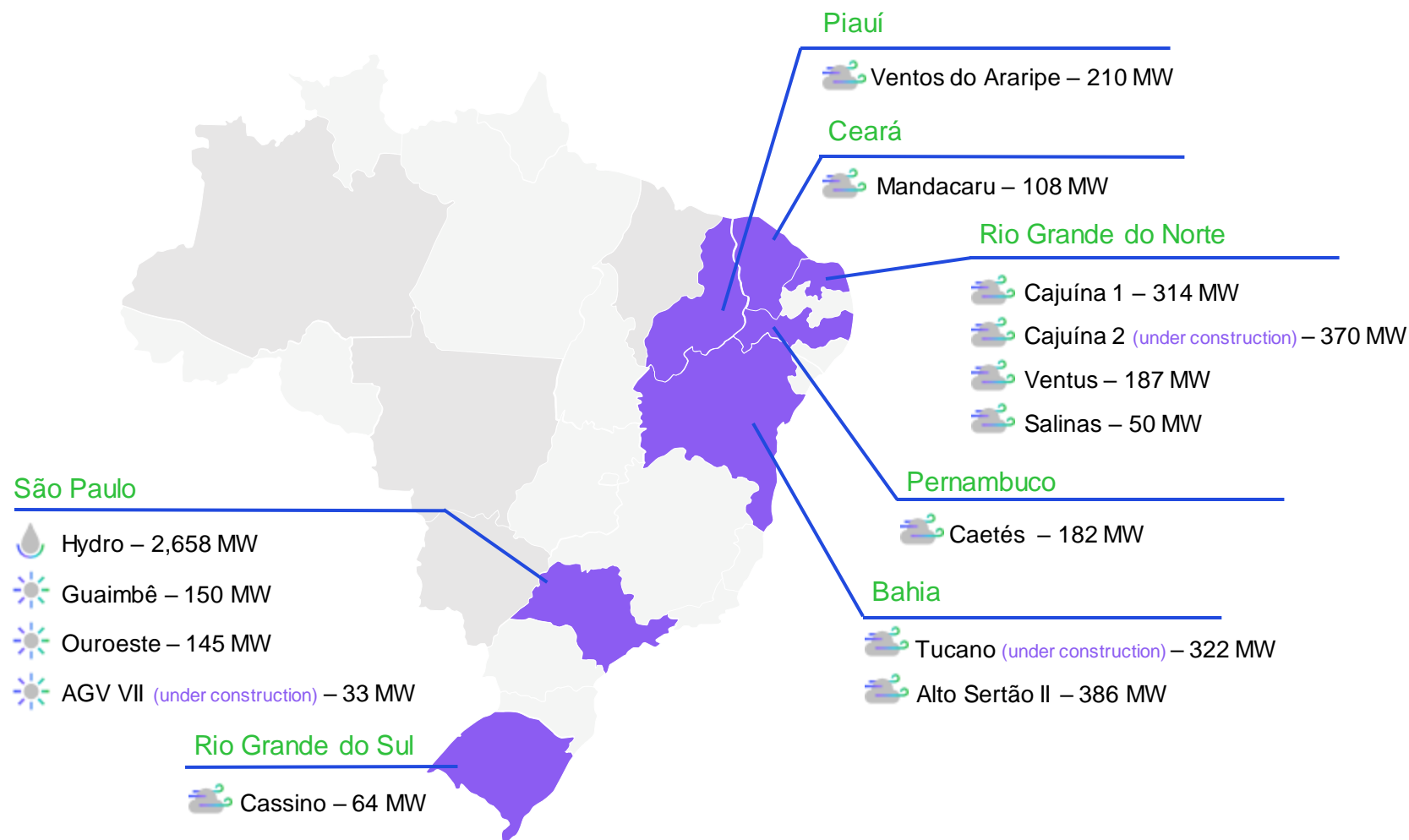


Strategy

100% renewable energy generation

AES Brasil is committed to innovating and delivering complete solutions to its customers, so that more and more products and services are available with lower environmental impact. The company offers solutions that help decarbonize the value chain of customers, while ensuring the delivery of the energy supply required for each type of activity.







Aiming at maximizing value creation opportunities and consolidating AES Brasil's vision as the customer's preferred choice for the free energy market, Energia+ was launched, a digital retail energy trading platform. It is an environment designed to simplify and reduce bureaucracy in access to the free market, with competitive prices for each consumption profile. Currently, the platform relies on the collaboration of selected partners to expand the range of offers and services.



Strategy

The company's strategy is to be the best choice for customers in the free market, offering **Resilient**, **Competitive** and **Responsible** solutions. The Responsible pillar of the strategy refers to the way in which businesses are conducted and developed with the objective of promoting positive impacts and avoiding or minimizing negative impacts. With ethics and transparency, the corporate governance and decision-making processes consider the best practices and criteria for the management of socio-environmental aspects. The definition of the 2030 ESG Commitments has as its starting point the Sustainable Development Goals (SDGs) of the 2030 Agenda, proposed by the United Nations (UN).

Aware of the shared challenge that this set of goals represents for the whole of society, AES Brasil recognizes the fundamental role of renewable energy for a new economy and the need to develop other transversal themes to the business to effectively contribute to the 2030 Agenda. As a result, commitments and goals were established related to 6 priority SDGs and determined 3 main themes related to Environmental, Social and Governance aspects: Climate Change; Diversity, Equity and Inclusion; and Ethics and Transparency, respectively.

Priority SDGs	Commitments	Goals
	Promoting diversity, equity and inclusion, ensuring equal opportunities at all levels	→ By 2025, have 30% women in senior leadership positions.
 	Contribute to the energy transition with the increase of renewable sources in the Brazilian electricity matrix	→ Contribute through the generation of renewable energy so that our customers avoid the emission of 582 thousand tCO ₂ e per year from 2025.
	Transforming lives through the local development of communities neighboring our operations and ensuring equal opportunities	→ By 2030, have 30% of underrepresented groups (ethnic-racial, gender identity and sexual diversity) in the lead. → Hire at least 50% of local labor in the construction of new ventures.
	Positively impact climate change mitigation efforts.	→ By 2030, reduce Scope 1 and 2 greenhouse gas emissions by 18% tCO ₂ e per MWh generated, compared to 2020. → Maintain neutralization and positive greenhouse gas emissions annually. → By 2025, offset historical emissions since the beginning of AES Brasil's operations*.
	Conserve, protect and preserve biodiversity	→ By 2030, increase reforestation by at least 20% in addition to the commitment to recover occupied areas.

Strategy

Our commitments to sustainable development and excellence in ESG management are recognized by the market, strengthening our capacity to generate value for all stakeholders.

- The only AAA-rated power company in Latin America in the MSCI ESG¹ criteria assessment, for the third consecutive year
- ESG performance assessed by Sustainalytics¹ rating
- Company selected, for the 16th consecutive year, to compose the B3 Corporate Sustainability Index (ISE) portfolio
- We received a B grade in the Carbon Disclosure Project (CDP), in the Water Security and Climate Change questionnaires
- EcoVadis Gold Seal in the socio-environmental assessment
- "Most incredible company to work for in the Energy Sector" in 2023 for the 2nd consecutive year, according to the FIA e UOL survey
- For the 3rd consecutive year, we are recognized as one of the *TOP 100 Open Corps* in the Energy sector
- Among the three companies with a score of 10 in ESG in the *Melhores e Maiores* ESG ranking by *Exame* magazine in 2021
- Recognized by *EXAME* magazine among the best of ESG in 2021 and 2022
- Our Greenhouse Gas Emissions Inventory (GHG Protocol) has been recognized with the Gold Seal for 6 consecutive years



¹Sustainalytics and MSCI Disclosure Statements are available on page 30





Corporate Governance

Performance ESG
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Corporate Governance

Ownership and control

AES Brasil is listed in the Novo Mercado segment of B3, which sets a high level of governance, since March 2021. Subsequently, in October 2021, we concluded the transaction with the merger of AES Tietê Energia S.A. into AES Brasil Operação S.A, the latter succeeding it as the holder of the operating assets of AES Brasil. The change contributes to the flexibility of the growth strategy, through the allocation of new projects and acquisitions in subsidiaries, also increasing the leverage potential of these new investments. The new corporate structure will allow the separation between the operational assets, which make up AES Brasil Operação S.A, and the greenfield projects, structured in Special Purpose Entities (SPEs). AES Brasil Energia S.A. is the holding company for all these companies. Check the corporate structure on the [IR website](#).

The company reviewed and published strategic internal policies to provide higher transparency to its stakeholders, with emphasis on the policies for Management Appointment and Compensation, Disclosure and Maintenance of Confidentiality of Material Information and Securities Trading, Risk Management, Related-Party Transactions, in addition to reviewing Internal Regulations of the Board of Directors and the Code of Conduct. These and other [Policies](#) are available at the company's website.

All transactions with related parties are duly assessed and approved by its Executive Board and Board of Directors aiming to ensure that these will be arm's length transactions, i.e., carried out on an independent basis and based on market conditions. As established in [Related-Party Transactions Policy](#), the disclosure of transactions is made through its periodic financial statements and the Reference Form and, supplementarily, as required by CVM Instruction No. 480/2009.

Additionally, the Statutory Audit Committee is responsible for assessing, monitoring and recommending the Policy correction or improvement to the Management, as well as the procedures to monitor potential conflicts of interest of the company's executives, administrators and shareholders.

As a defensive measure, the Company's Bylaws sets forth that the company's disposal of control, either by means of a single transaction or by consecutive transactions, shall be contracted under the condition precedent or condition subsequent that the acquirer undertakes to launch a Tender Offer (OPA) for the shares issued by the Company held by other AES Brasil shareholders, in compliance with the conditions and terms provided for in the law and regulation in force and Novo Mercado Regulation, aiming to ensure them the equal treatment as that which is provided to the selling controlling shareholder.

The Board of Directors shall express a favorable or contrary statement concerning any tender offer that are intended for the shares issued by the AES Brasil, by means of prior statement with grounds, disclosed within fifteen (15) days after the publication of the tender offer notice, which shall encompass at least (i) the convenience and opportunity of the tender offer as for the interest of AES Brasil and the set of shareholders, including in relation to the price and potential impacts for the liquidity of securities held by them; (ii) the strategic plans disclosed by the offering party in relation to AES Brasil; and (iii) the alternatives for the tender offer acceptance available in the market;

Regarding the protection mechanisms for the CEO and executives, in line with its policy for contracting insurance, the company contracted a Civil Liability insurance policy for Management ("D&O"), under usual market conditions, in order to ensure AES Brasil's management the payment of financial losses arising from claims made due to harmful acts caused to third parties, during the regular exercise of their activities.

Corporate Governance

Board of Directors

In compliance with the company's Bylaws, the [Board of Directors](#) is composed by at least five and at most eleven effective members, with a term of office of two years, with reelection allowed. In 2023, the average tenure is 1.6 years (considering members of the Board of Directors and the Supervisory Board). As defined in the company's Bylaws and in the [Internal Regulations of the Board of Directors](#), those who meet the independence criteria established in the Novo Mercado will be considered as Independent Directors. AES Brasil's Board of Directors is composed by 11 members, five of whom independent members (45%). Regarding diversity gender, the board is represented by **27% of women**. AES Brasil has the WOB (Women on Board) seal, which recognizes organizations with two or more women on the board.

The Board of Directors is responsible for resolving on the sale, lease, assignment, transfer, settlement or other disposition of any of AES Brasil's assets or shareholding at any amount exceeding fifty million Brazilian Reais (R\$ 50,000,000.00), except for the following cases: (a) if these are specified in the Annual Business Plan or (b) when related to energy purchase agreements.

As provided for in the Internal Regulations of the Board of Directors, the assessment as a collective body, of its Committees and the Executive Board will be carried out annually and the summary of its results will be disclosed in the company's Annual Report.

As an additional governance practice, [advisory committees](#) to the Board of Directors were created to support on specific matters. The Statutory Audit Committee, Compensation and People Committee and the Sustainability Committee are in operation, the latter being chaired by the company's CEO and counting on the presence of an external expert, as well as an independent member and the Chairman of the Board of Directors.

The Statutory Audit Committee, a permanent advisory body to the Board of Directors, 100% comprised by independent members, has, among other duties, the responsibility of overseeing the risk control and management systems, monitoring the effectiveness and sufficiency of the respective structures, as well as the quality and integrity of its processes, proposing the necessary actions to the Board of Directors.

The [Management Appointment and Compensation Policy](#) of AES Brasil establishes the guidelines that shall be followed regarding the appointment of candidates and setting the compensation of the members of the Board of Directors, its Advisory Committees, and the Executive Board (collectively, the "Management"), as well as the members of the Fiscal Council, when in operation. The appointment for joining the Management must consider criteria such as: complementary experience, academic background, availability of time to perform their duties and diversity. The competence matrix presents the wealth and diversification of knowledge of the members of the Board of Directors, and is available at the company's [website](#).

COMPOSITION OF THE BOARD OF DIRECTORS		2021	2022	1Q23	2Q23	3Q22	3Q23
Members of the Board of Directors	Total	11	11	11	11	11	11
	Women	3	4	4	3	4	3
	Men	8	7	7	8	7	8
Independent members		4	4	4	5	4	5

Corporate Governance

Compensation

In addition to the [Internal Regulations of the Compensation and People Committee](#), the [Appointment and Compensation Policy](#) is aimed to apply ethical and technical criteria and principles for valuing and managing the different functional structures of AES Brasil. Additionally, it also aims to ensure internal and external balance standards, consistent with the responsibilities of each position.

As established in the Policy, the overall compensation of the members of the Executive Board consists of: (i) fixed compensation; (ii) short and long-term variable compensation; (iii) benefits; and (iv) in compliance with and aligned with the respective position and others that the Board of Directors may determine.

The compensation of the Statutory and Non-Statutory Executive Board includes: a partners' compensation base, short-term incentive (bonus) and benefits consistent with market practices at the executive level, such as assigned vehicle, health plan, dental plan, life insurance, food vouchers and annual health check up and, as a post-employment benefit, AES Brasil has a private pension plan. The Statutory Board is also offered the Long-Term Incentive (LTIP).

The payment of variable compensation (bonuses), includes the following items as the main performance indicators (i) safety; (ii) financial results; and (iii) strategic results, considering the achievement/overcoming of goals, with different weights among these items.

As a result of the commitment to sustainability, the CEO and Executive Board's individual management contract is composed by sustainability goals, namely: diversity, organizational climate and growth in renewables. The goals vary for each member of the Board. For example, the CEO's variable compensation considered the following proportion:

40% of the CEO's variable compensation is linked to ESG criteria

- 5% Diversity
- 35% Growth in renewables

Corporate Governance

Risk Management

The purpose of the [Risk Management Policy](#) is to provide and establish the guidelines, responsibilities, internal mechanisms and procedures for the management of risk factors inherent in AES Brasil's business, so as to effectively monitor and mitigate such risks. All risk, irrespective of its category, is controlled through risk sheets and assessed considering financial, social and environmental, safety, reputational, regulatory and operational impacts. Risk sheets include topics such as biodiversity, climate and social impact, among others.

Risk management is based on Enterprise Risk Management Framework and follow the recommendations of the Committee of Sponsoring Organizations (COSO). AES Brasil monitors business risks on an ongoing basis, performing sensitivity tests to macroeconomic, hydrological, regulatory and sectorial scenarios that may adversely impact operations and results. The person responsible for risk management is the Risk Director, who reports to the CFO (Chief Financial Officer) of AES Brasil.

The heatmap, prepared initially in 2020 and updated in each quarter, has defined the topic of corruption as one of the priority risks. The Ethics and Compliance Program adheres to all the pillars, guidelines and controls established by The AES Corporation, as well as individually assessing the risk of each new transaction, whether high or low risk. For high-risk assessments, the analysis is done together with The AES Corporation, involving external consultants, which may even include law firms specialized in providing legal advice on anti-corruption laws.

AES Brasil has an Internal Audit Management, reporting to the Audit Committee and operating in three segments:

- Operational: assessing processes and procedures related to AES Brasil operation;
 - Financial: assessing financial statements and associated controls;
 - Information technology: assessing information security controls.
- All segments are in compliance with the U.S. Sarbanes-Oxley Act (SOX), requirements of the Brazilian legislation, regulatory provisions of the electricity sector and internal rules and procedures. In addition, through the SOX control performed annually, an audit checks whether new employees are undergoing onboarding training on Compliance and the Values Guide.

Corporate Governance

Ethics and Compliance

AES Brasil seeks the highest standards of conduct and integrity in its business, which is why it establishes guidelines and good practices involving employees and related parties in its activities. AES Brasil is guided by values that define its performance and its interaction with different stakeholders. The values are formalized in the [AES Values Guide](#) - From Words to Actions, the code of conduct.

The Ethics and Compliance Program is based on applicable anti-corruption laws, including Brazilian Law 12.846/2013 (Clean Company Law), Foreign Corrupt Practices Act, FCPA, the Convention Against Bribery of the Organization for Economic Cooperation and Development - OECD, the UK Bribery Act, and further applicable local laws. The Ethics and Compliance Department is headed by the Vice-President of Corporate Affairs and Regulation, reports regularly to the Board of Directors and has a management team focused on managing related issues. AES Brasil is signatory of Rede Brasil of the Pacto Empresarial pela Integridade e Contra a Corrupção (Business Compact for Integrity and Against Corruption).

All employees receive biennial training on the [AES Values Guide](#), in addition to periodic communications on the Anti-Corruption Policy and other Compliance policies and procedures. Training on the Values Guide also covers all third-party service providers who work at the offices, contributing to the dissemination of the AES culture throughout the value chain.

ETHICS AND COMPLIANCE	2021	2022	1Q23	2Q22	2Q23	3Q23
% employees trained on ethics and compliance ¹	ND	100	ND	ND	ND	ND
Total partners assessed on ethical and compliance criteria	179	176	41	45	45	36
Reports received on the AES Helpline	33	65	14	10	16	18

¹Indicator collected and reported biennially.

As a way of managing and addressing any ethical non-compliance, a whistleblower and inquiry channel (AES Helpline) is available over the internet and by telephone, with a guarantee of confidentiality and anonymity. AES Helpline is assured by an outsourced company that welcomes reports and inquiries and is assessed by the Ethics and Compliance team. When any non-compliance is proven, the areas of Ethics and Compliance, Legal and Human Resources define the measures with the manager of the area involved. In 3Q23, there were no cases of corruption or corruption-related lawsuits involving AES Brasil.

Regular and frequent assessments are performed to ensure that the Program is operating properly and that emerging risks are identified and controlled. It is important to highlight that such assessments have no fixed frequency, and take place according to the latent risk and identified need.

The analysis of Contractual Compliance and the respective approval of the Department of Ethics and Compliance of AES Brasil and/or AES Corporation are required before signing agreements, issuing a purchase order or starting work, whichever comes first. Under no circumstances may payments be made to business partners subject to Compliance review and approval before the completion of the Approval Process of Contractual Compliance. AES Brasil does not make donations or contributions to political parties and does not engage in lobbying activities.

In addition, AES Brasil created a [Code of Conduct for Suppliers](#), that defines the basic requirements and expectations applicable to all suppliers, contractors, consultants and intermediary third parties. All agreements entered into with suppliers, agents, consultants and partners are consistent with the guidelines of the [AES Values Guide](#), which describes the rules of business conduct that govern business transactions around the world, including anti-corruption, free competition and conflicts of interest guidelines.



Environmental Management

Performance ESG
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Environmental Management

Environmental Management System

AES Brasil conducts its business aiming to maximize the positive impact of its actions and avoid or minimize risks. Thus, the environmental analysis of all its processes is key for management.

The [Sustainability Policy](#) formalizes guidelines for environment-related practices. In this context, led by the CEO, the Sustainability Committee advises the Board of Directors (BD) to ensure that the Sustainability Policy is fully present in management.

The Chief Operating Officer is AES Brasil's highest authority responsible for the environmental strategy and the Environmental Management System (EMS). This person monitors the company's performance, including water management, biodiversity and land use, climate change, waste, among other environmental aspects, and is also a member of the Sustainability Committee.

The Integrated Management System (IMS), encompassing the Environmental Management System and Health and Safety System, is certified in ISO 14001:2015 and ISO 45001:2018 standards and comprises 74% of the units in operation¹. IMS complies with the guidelines of the Sustainability Policy and is structured based on the IMS Manual and managerial and operational procedures.

IMS is widely disclosed to different stakeholders, aimed at environmental protection and preservation, with defined objectives and goals, training and awareness actions for own and third-party employees.

¹As of 2022, the company has defined that the assets in operation, incorporated into its base through M&A, will undergo the process of implementing the management system in the first year of acquisition, in the second year they will go through maturity and consolidation and in the third year through the external certification process due to the need for diagnosis of adequacy and improvement of processes, in line with the standards adopted by the AES Brazil for all its businesses.

All operations meet the requirements of the relevant environmental agencies. IMS's commitments involve the planning and development of technologies and processes that minimize environmental impacts; the operation and maintenance of facilities in compliance with environmental legislation; the adoption of conservation measures and the rational use of natural resources.

The system's efficiency is assessed on an annual basis by internal and external audits. Every three years, an external audit is performed for recertification, following the same frequency as the audit carried out by The AES Corporation.

In line with global movements, through initiatives that connect leaders and contribute to a new development model with low environmental impact, AES Brasil:

- Is a signatory of the Rede Brasil of the Global Compact and participates in the Climate Action platform;
- Responds to CDP Water Security and CDP Climate Change;
- Publishes the inventory of greenhouse gas emissions in the GHG Protocol;
- Joined the global joint statement Uniting Business and Governments to Recover Better and the Pact for water and energy Resilience, both led by the U.N.

The Company monitors relevant fines and/or penalties (over 10,000.00 dollars) related to environmental or ecological issues received in the last 4 years, and states that it has not had any occurrences of this type in this period.

Environmental Management

Water and water security

Water is an intrinsic resource to energy generation, and essential in hydro power generation, therefore, the company promotes the water management and the constant search for optimization of use in internal operations.

Exposures of the company's activities to local risks are assessed, such as conflicts related to the use of reservoirs; operational risks, such as leaks, interruptions and dam failure; climatic risks, such as the microclimate; and hydrological risks, such as low affluence and water abstraction sources in areas of water stress. Water consumption is monitored on a monthly basis and, whenever a deviation is found, actions are taken to investigate and correct the causes.

Aiming to ensure more efficiency in operations and avoid operational disruptions, AES Brasil constantly invests in strategies and tools for automation and digitalization of processes, which has contributed to the water management of the business as a whole.

The dams of our hydro power plants are resistant and consolidated structures, built with the strictest technical engineering standards and their integrity is fundamental both for the safety of the regions and for the availability of assets for energy generation. The company adopts the Dam Safety Plan, which includes monitoring, inspections, maintenance of structures, in addition to testing of discharge organs, in order to avoid the risk of interruption and failure.

AES Brazil joined the Pact for Water Resilience, an initiative led by the UN that establishes commitments to recognize the urgency and relevance of concrete actions in search of water resilience in our operations, as well as promoting universal access to water and sanitation and protection of the hydrographic basins where we are located.

The Dam Safety Plan includes the following actions:

- Monitoring through readings of civil instruments, carried out fortnightly, with the issuance of a consolidated report every two months.
- Visual Inspection Report and completion of the Dam Safety Form, both on an annual basis;
- Monitoring of tributary rivers and reservoirs through real-time telemetric stations;
- Inspection of civil structures using drones, mini-submarines and remotely controlled boats;
- Inspections in the discharge organs carried out annually in June and July with the issuance of a report and action plan for identified non-compliances;
- Preventive maintenance plan.

The risks and impacts of climate change in generation are monitored by AES Brasil through risk maps and reported to the company's committees pursuant to the recommendations of the Committee of Sponsoring Organizations (COSO).

Environmental Management

Water and water security

Studies of future scenarios associated with adverse hydrological scenarios (water scarcity) are an additional mechanism for mitigating water risks. Such studies can be divided into three fronts: (i) short-term studies to analyze rainfall patterns and flow rates recorded in recent years, and climate forecasts for the coming months, in order to assess the need to define hedge plans for the hydro portfolio; (ii) budget planning stage covering the next five years, is preceded by the Weather Risk Committee, in which climate forecasts and trends for this time horizon are analyzed, as well as the impacts on hydro generation, and actions to mitigate these impacts; (iii) Multiple Views of Future (MVF) study with a time horizon of up to twenty years, which assesses possible changes in climate patterns and how these changes influence the flow and operation of the hydro power park.

AES Brasil's business has no impact on water availability in the regions where the company operates. Power generation in hydro power plants only influences the flow of rivers, since water resources are dammed to later activate the generating units. All the volume that passes through the turbines is returned to the system with equal to or better quality than that recorded when captured. The Water Quality Monitoring Program monitors the condition and changes occurring in the aquatic environment, in the company's reservoirs, ensuring safety and suitability for the multiple uses given to the area by the company and surrounding communities.

The company adopts initiatives for the protection of springs and, by fostering reforestation, encourages rural landowners to develop conservation actions.

Currently, the company participates in the Conselho Gestor das Áreas de Proteção Ambiental (Management Council for Environmental Protection Areas) of Corumbataí, Tanquã and Rio Batalha, contributing to the implementation and assessment of issues related to the protection areas.

Through the Environmental Management System, certified by ISO 14001, water consumption in internal processes and human supply is monitored using monitoring indicators segmented by source of abstraction.

As established in the Sustainability Policy, AES Brasil is committed to the conscientious use of water. Clean energy production efficiency of solar complexes relies on regular cleaning of the photovoltaic panels. In an effort to minimize water use in these cleaning activities, in 2021 the company sought to incorporate innovation into its operations, and the cleaning of panels is now performed by robots.

Since 2019, AES Brasil has answered the [CDP Water Security](#), a questionnaire that addresses specific information on indicators, risks, and water management. It is important to point out that CDP Water Security data equivalent to 2019 are related to hydro power plants, therefore, such data is different from the data in the table below, which are updated and consolidate all AES Brasil operations.

WATER ¹	2021	2022	1Q23	2Q22	2Q23	3Q23
Water abstraction (m ³)	36,499.00	42,661.71	12,830.46	14,882.43	10,491.61	15,793.27
Water consumption (m ³)	7,230.00	8,532.34	2,566.09	2,976.49	2,098.32	3,158.65
Water intensity (m ³ /GWh)	3.83	3.77	2.87	3.80	3.91	3.67

¹Including all business units in operation. As of 2023, is also being considered water truck consumption in wind assets.

Environmental Management

Biodiversity and land use

AES Brasil recognizes the impact of the business on biodiversity. Therefore, committed to the protection and preservation of biodiversity and ecosystems, the company ensures that all its respective hydro, solar and wind power businesses have their environmental licenses valid and compliant with all conditions within the terms established with the Environmental Agencies. In order to establish guidelines for all its employees and service providers, the Company published the [Biodiversity and Land Use Policy](#), approved by the Sustainability Committee.

The Chief Operating Officer is AES Brasil's highest authority responsible for the program of environmental conditions and protection/preservation of fauna and flora and is also a member of the Sustainability Committee that advises the Board of Directors.

The entire initial phase of construction of new projects has environmental impact analysis, considering biodiversity and land use. The assessment of the impacts of the energy generation process is preformed by the environmental agency during the licensing process. During the process, the technical view of the fauna, flora, water, soil, and surrounding community is the focus, which follow the legal regulations in the Municipal, State and Federal levels.

Environmental programs developed by the company include archeological management studies, fauna and flora studies, water quality monitoring, sedimentological monitoring, erosion, aquatic plants, aquatic fauna, monitoring and control of the water level in dams, seedling production, environmental education and the reproduction and repopulation of baby fish, in addition to programs for compliance with licenses; additionally, the Company develops the Mãos na Mata (Hands in the Forest) Program.

BIODIVERSITY	2021	2022	1Q23	2Q22	2Q23	3Q23
Total hectares of Atlantic Forest and Cerrado restored ¹	251.50	253.91	16.70	39.59	14.09	2.07
Total tree seedlings produced ¹	1,000,000	1,054,108	140,060	137,505	150,544	157,585
Total endangered species conserved through projects	2	3	3	3	3	3
Investment in environmental programs (in millions of reais) ¹	16.4	18.2	4.7	4.8	4.6	4.7

¹There may be significant changes in productivity between quarters due to weather events, in 3Q23 we focused on preparing the soil and the reforestation is planned to happen in the 4Q23, because of the rainy season necessary to guarantee the growth of the trees seedlings.

Environmental Management

Biodiversity and land use

The [Mãos na Mata \(Hands in the Forest\) Program](#) encourages the ecological restoration of biomes in the operating areas of the plants. AES Brasil has the compromise of restoring 6,408 hectares from the beginning of the hydroelectric plant concessions, in 1999, until 2029. By 3Q23, 4,996.0 hectares have already been restored. In addition to the local flora, AES Brasil also works to protect animal life, through the Terrestrial Fauna Monitoring and Conservation Program, through which it identifies the fauna present in the areas close to the plants. Species are tracked and monitored to be preserved. 31 species included in the list of the International Union for Conservation of Nature (IUCN) were identified, three species were selected, jointly with the environmental agency, to be monitored, namely the maned wolf, puma and curassow. The full list of species is available [here](#). In 3Q23, R\$4.7 millions has been invested in environmental projects.

The protection of aquatic fauna is also addressed by AES Brasil. Through the Fishery Management Program, which creates fingerlings and releases 2.5 million each year into the hydro power plants' reservoirs.

An additional mechanism for biodiversity conservation is the Macrophyte Management and Monitoring Program. Through field surveys and remote sensing, the dynamics of macrophyte populations is monitored to anticipate operational risks to the plants and assist the relevant bodies in developing actions to prevent or mitigate impacts to multiple uses of the reservoirs.

The impact of AES Brasil's activities on biodiversity and land use is managed and monitored by the heatmap of risks that covers the categorization, assessment of each risk and the application of management controls for mitigation.



Environmental Management

Carbon emissions

AES Brasil's business model offers renewable energy solutions, contributing to the decarbonization of the country's energy matrix. By offering renewable energy, together with innovation and operational efficiency, the impact of Greenhouse Gas (GHG) emissions is avoided, contributing to advance the climate agenda.

Sustainability commitments include guidelines for adaptation and mitigation of climate change described in the [Sustainability Policy](#). As a result of this commitment, AES Brasil has neutralized its 2020, 2021 and 2022 emissions and established the target of positive GHG emissions by 2030. The strategy considers the reduction, offset and positivization of GHG emissions.

The company also neutralized the 2022 greenhouse gas emissions with I-RECs, for Scope 2 neutralization, and carbon credits, for Scope 1 and 3 neutralization. Thus maintaining its ESG 2030 Commitment (page 6) of "Maintain the neutralization and positive effect of greenhouse gas emissions, annually".

In 2022, **historical scope 1, 2 and 3 emissions from 1999 to 2019 were neutralized** with the purchase of carbon credits. As a result, one of the ESG 2030 Commitments (page 6) was achieved in advance

The company annually prepares the GHG Emissions Inventory based on the guidelines of the [Brazilian Program of GHG Protocol](#) and audited by an independent third party. For the 6th consecutive year, in 2022, the company received the Gold Seal for its inventory of Greenhouse Gases, having been published consolidating all units in operation, hydroelectric, solar and wind farms. The Company reports its performance in the [Carbon Disclosure Project \(CDP\)](#).

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The AES Corporation, parent company of AES Brasil, is a signatory of the TCFD - Task Force on Climate-related Financial Disclosures thus reporting the climate performance of all its businesses (for more information, [access](#)).

Aiming to go beyond the financial criterion, meeting the demand of customers who prioritize partnerships with a positive social and environmental impact, in 2022 AES Brasil issued R\$950 millions in Green Bonds to finance part of the construction of the Cajuína Wind Complex. Also in 2022, the company obtained recertification of Green Bonds for its two solar complexes (Guaimbê and Ouroeste) issued in 2020.

GHG EMISSIONS	2021	2022	1Q23	2Q22	2Q23	3Q23
GHG emissions (tCO ₂ e) ¹	3,416.4	1,922.98	294.73	326.75	755.32	196.38
Emissions Intensity (tCO ₂ /GWh) ¹	0.327	0.170	0.056	0.083	0.280	0.045
Avoided carbon emissions (tCO ₂) ²	1,185,262.69	481,729.96	190,140.84	160,427.34	114,771.20	171,695.04

¹ GHG emissions generated considers sum of scopes 1, 2 and 3. Emissions Intensity considers scopes 1 and 2. The increase in 2021 and 2022 is a reflection of the incorporation of a wind asset in which was found a sulfur hexafluoride (SF₆) leak and, to address the problem, power supplier cubicles were replaced in this unit. 1Q23 and 2Q23 data were updated due to corrections.



Social Management

Performance ESG
3Q23

Social Management

Attracting and retaining talents

AES Brasil team comprises people with a high level of training. With strong climate management, linking the variable compensation of officers and the CEO to organizational climate, the company ensures alignment of incentives within this ESG agenda.

The company has carried out annually, since 2004, the Organizational Climate Survey, which reflects employee perception in relation to AES Brasil. Applied online for 100% of employees, with voluntary participation and confidential answers, the company's purpose is to identify factors to increase satisfaction and motivation of its people. The 2022 satisfaction level index was 94.4%, an increase of 0.5 percentage points over the previous year.

The results of the Climate Survey are widely disclosed. First, they are submitted to senior leadership, including the CEO, and then cascaded into team meetings - usually with the presence of the HR Business Partner (BP).

After submitting the Climate Survey results to all employees, each executive office creates a Climate Committee, led by the BP. In this committee, the points presented are discussed and, together with the area managers and the BPs, an action plan is prepared to improve the area's climate. This plan is submitted to the leadership and monitored by the relevant leaders, always preserving the contributions made by employees during the committee meetings, which are treated as confidential.

With the objective of promote the growth of potential employees through development activities for mentors and mentees, AES Brasil developed the Mentoring Program, which extends for 1 year.

HUMAN CAPITAL		2021	2022	1Q23	2Q22	2Q23	3Q23
Total number of own employees		1,458	3,211	3,430	4,177	3,396	3,440
Women		93.9%	94.4%	ND	ND	ND	96.6%
Men		9	8.2	8.0	7.8	8.3	8.0
Number of outsourced service providers ¹		18.10	14.44	6.58	2.86	5.85	3.96
Employee satisfaction level ²		15.85	12.56	6.03	2.32	5.15	3.35
Average length of service for employees (years)		1,458	3,211	3,430	4,177	3,396	3,440
Total turnover (%)		93.9%	94.4%	ND	ND	ND	96.6%
Voluntary turnover (%)		9	8.2	8.0	7.8	8.3	8.0
Average number of training hours per employee	Women	6,92	10.96	2.82	2.29	2.99	2.23
	Men	33,81	26.88	7.57	3.23	6.29	6.19

¹The number of outsourced service providers varies according to maintenance activities and works in the period;

²Survey conducted annually.

Social Management

Attracting and retaining talents

In 2023, AES Brasil was recognized with the *Incríveis Lugares para Trabalhar* (Amazing Places to Work) Award from Fundação Instituto de Administração (FIA) and UOL survey, achieving, for the 2nd consecutive year, the award "Most incredible company to work for in the Energy Sector".

The company has a benefits package that caters to 100% of employees and that strengthen our capacity to attract and retain talents. Among the measures adopted, the following stand out:

- Compulsory benefits such as: meal allowance, additional food allowance, dental care, medical care, social security, allowance for daycare, nanny and people with special needs, life insurance, assistance for physically handicapped employees and chartered bus, in addition to hazardous work premium, bonus on transfers and profit sharing, covering all employees of AES Brasil (100% of the workforce);
- Medical care and dental care extensive to dependents (children and spouse);
- Voluntary benefits (not provided for by law), such as: Christmas voucher, Collective Agreement Bonus, advance payment of the Christmas Bonus in January, health plan and private pension plan, covering all employees (100% of the workforce), irrespective of hierarchical level;
- Remote work three times a week and presencial work two times a week at our headquarters or plants. In order to ensure the well-being of employees in the remote model, we provide equipment so that activities are carried out in an ergonomic way not only in the office but also at home;
- Flexibility in worktime;
- “*Conte com a gente*” (Count on Us) social assistance program, available 24/7, extended to family members, and focused on legal, behavioral, psychological, etc. matters;

- Compensation package within the market's median and small leverage in variable compensation. Variable remuneration is made up of two parts, one based on individual employee targets and one based on collective targets;
- Climate survey with action plan and follow-up by senior leadership;
- Scholarship program for undergraduate, graduate, MBA and language courses;
- Internship and trainee programs;
- TotalPass.

As a way to assess the individual performance of employees, AES Brasil conducts a 360 assessment round based on the company's seven competencies:

1. Vision and Clarity
2. Ownership and Responsibility
3. Coordination and Integration
4. Business Agility
5. Customer and Market Focus
6. Organizational Capacity
7. Teamwork

Also, within the performance cycle, 100% of employees have goals cascaded down by hierarchical level, monitored throughout the year.

We also have an ongoing system for employees to receive and send feedback.

The recruitment and selection process aims to ensure talent attraction in line with AES Brasil's values.

Social Management

Attracting and retaining talents

AES Brasil identifies talents under a matrix that correlates performance and potential (9box), covering all hierarchical levels from senior analyst to CEO. With this methodology, it is possible to identify the organization's highlights and define plans for acceleration and continuous improvement. Through a training track, aspects such as self-knowledge, people management and leadership styles, upward and lateral communication, life curve and purpose, communication and expression and leadership of remote teams are worked on. Each employee's action plan is monitored by HR and the direct leader.

The company also promotes a program for the development of High Potentials, and has been working on the training and development of its employees at various levels, whether they are analysts, coordinators, managers or officers. The actions taken range from skills mapping to continuous development.

In cases where the employee resigns, an interview is part of the dismissal process, conducted by the HR Business Partner, who asks questions based on a standard form to identify if there is any critical point in the employee's area, or in the company, that has influenced or is the reason for the decision to leave AES Brasil. Thus, it is possible to measure the reason why the employee chose to leave the company and use the answers as inputs for any action plan. Based on topics raised in these interviews, AES Brasil had the opportunity to reinforce the Leadership Path and the Development Path for Non-Leaders.

AES Brasil's practices related to human rights principles apply not only to its own employees but also to third-party service providers and other stakeholders. Institutional policies must also be followed by third-party service providers as well as contracting companies. All agreements ensure the replacement of professionals in order to avoid discontinuity of services and ensure the maintenance of intellectual capital.

The practice of free union association is a right of all employees and this commitment is formally established in the Sustainability Policy, approved by the Board of Directors.

The Collective Labor Agreement covers 100% of AES Brasil's workforce, divided by professional category represented by the Union, in its respective territory. Apprentices are also covered by this Agreement, in specific clauses.

Throughout 2023, AES Brasil has been developing two robust development paths for all its employees:

- Career Month: A trail of 8 lecture sessions with an external consultant and 2 sessions with Company executives to address topics such as market scenarios, career building, protagonism, the future of work, expectations and communication.
- Development Track: The Program is a development action plan for AES Brasil employees. The aim is to educate employees about self-knowledge, people management and leadership styles. There will be 4 sessions in 2023 and 4 sessions in 2024.

Social Management

Diversity, Equity and Inclusion Program

Diversity, Equity and Inclusion is a highly important topic to AES Brasil. Accordingly, the company has a [Policy](#) on the subject. Approved by the board of directors, it establishes guidelines for encouraging and valuing diversity and non-discrimination, compliance with the principles of the AES Values Guide, the Universal Declaration of Human Rights and current legislation. All employees were invited to participate in a virtual training on the Diversity and Inclusion Policy. Also, the Diversity, Equity and Inclusion Guide was launched for all employees with the aim of guiding the path to a sustainable, plural and inclusive future and raising awareness on the subject.

The Human Resources Officer is AES Brasil's highest authority responsible for the Diversity and Inclusion Program. The program governance includes an Executive Committee comprising all AES Brasil Officers, as well as a Diversity Committee and affinity groups comprised by volunteer employees, in addition to officers acting as sponsors of themes, with the purpose of promoting actions and a more inclusive culture.

The affinity groups are structured on five pillars of action: Gender, Culture (comprising race and ethnicity), LGBTQIA+, Origins (comprising socio-economic classes, religion and generations) and People with Disabilities.

In 2022, the groups focused their efforts on four main areas of activity: training and development, recruitment and selection, communication and safety, and the program's actions are guided by the results obtained in the Annual Diversity Census.

EMPLOYEES BY SKIN COLOR (%) – 2023*	Total	Leadership (Coordinator and above)
White	69,4	82,2
Brown	23,7	9,6
Black	4,5	4,1
Yellow	2,2	2,7
Indigenous	0,2	1,4

*Data from the Climate Survey carried out by FIA and UOL with 79% adherence.

EMPLOYEES BY FUNCTIONAL LEVEL AND GENDER		2021	2022	1Q23	2Q22	2Q23	3Q23
New hires	Total	121	120	69	20	27	32
	Women	43	51	16	6	11	14
	Men	78	69	53	14	16	18
High Leadership ¹	Total	44	56	56	57	51	56
	Women	8	14	14	14	14	15
	Men	36	42	42	43	37	41
Leadership ²	Total	79	98	99	100	90	99
	Women	18	27	25	23	24	25
	Men	61	71	74	77	66	74
Administrative	Total	209	303	311	312	296	319
	Women	115	151	156	153	145	156
	Men	94	152	155	159	151	163
Operational	Total	246	291	337	335	286	340
	Women	12	27	35	37	26	44
	Men	234	264	302	298	260	296

¹High Leadership positions include managements, directors, vice-presidencies and presidency;

²Leadership positions include coordinations, managements, directors, vice-presidencies and presidency.

Social Management

Diversity and Inclusion Program

In 2022 there were significant increases in the number of women in the company and in their presence in leadership, reaching 30% and 28%, respectively. This is the result of efforts to value female talent in the succession pipeline and in new hires, surpassing the goal of increasing the number of women in the AES Brasil team by 15%. A new gender equality goal was established, which is part of the ESG 2030 Commitments (see page 6). AES Brasil's goal is to guarantee gender equality in the succession plan and ensure the inclusion of the theme of diversity in the development path.

In line with the strategic objective of promoting a more inclusive culture and valuing diversity, we invest in the professional development of women in the communities where we operate. In 2021, we formed the first group of women to work in the operation and maintenance of wind farms. The initiative, developed in partnership with SENAI Bahia, trained 28 professionals residing near the Tucano Wind Complex and in this year, we concluded the hiring of 100% of our team, that is formed exclusively by women, for the operation and maintenance of the Complex. Based on the success of the program, AES Brasil replicated the initiative in Rio Grande do Norte, having realized the course for 76 women in the region in early 2023. Just like the Tucano Wind Complex (BA), Cajuína Wind Complex (RN) will be operated 100% by a female team.

As a way of enhancing the commitment to diversity and inclusion, in 2022 the company joined the Movimento Elas Lideram 2030 (She Leads Movement 2030), an initiative of the UN Global Pact of Brazil and UN Women that aims to reduce gender inequality in companies.

Development and assessment of suppliers

The supply chain is a strategic audience for the effectiveness of business planning, which is why technical and ESG criteria are adopted in the registration and approval of suppliers. The [Code of Conduct for Suppliers](#), was created, defining the basic requirements and expectations applicable to all suppliers, contractors, consultants and intermediary third parties. All agreements with suppliers require adaptation to EHS requirements, with guidelines established in the Sustainability Policy and Values Guide of AES Brasil. We also have some contractual requirements involving specific skills and certifications. The initial registration and pre-qualification of suppliers include requirements related environmental social and corporate governance criteria.

AES Brasil adopts the Supplier Performance Index (SPI) to assess the performance of critical suppliers. The questionnaire includes questions related to safety, environment, ethics, human right, and others. SPI assessments consider scores from 0 to 100 and suppliers scoring below 70 require the definition of action plans. In 2022, 98 suppliers were evaluated and 3 required the creation of action plans, 1 of which had its contract terminated for not meeting the established criteria. Training on the company's Values Guide covers all third-party service providers who work at the offices, contributing to the dissemination of the AES culture throughout the value chain.

In 2023, the Supplier Connection Program was restructured. The main objectives of the program are to monitor the social and environmental performance of suppliers, develop them in these areas and map and manage social and environmental risks. The Program, which was discussed by the Sustainability Committee, an advisory body to the Board of Directors, had the following highlights until now:

- First ESG Workshop for suppliers, which was attended by almost 80 participants and representatives from 31 suppliers (10 from critical suppliers). The workshop covered topics such as Human Rights, Climate Change, Ethics and Workplace Safety;
- Monitoring supply chain risks related to ESG, on topics such as Forced and/or child labor, GHG emissions and Data privacy;
- Training for the purchasing team on Circular Economy.

Social Management

Health and Safety Management System

Safety is AES Brasil's first value. The [Sustainability Policy](#) defines the guidelines and practices that must be followed by all employees and third-party service providers to ensure the safety of all workers and communities neighboring the operations.

The Integrated Management System (IMS), encompasses the Environmental and Health and Safety Management System, is ISO 14001:2015 and ISO 45001:2018 certified and comprises 74% of all operating and administrative units¹, reducing and minimizing risks by establishing effective controls and promoting an organizational culture of health and safety and annually undergoes internal and external audit. IMS complies with the guidelines of the Sustainability Policy and is structured based on the IMS Manual and managerial and operational procedures.

The Chief Operating Officer is AES Brasil's highest authority responsible for the Health and Safety Management System, and is also a member of the Sustainability Committee that advises the Board of Directors.

In line with this commitment, health and safety indicators are linked to the variable compensation of the Executive Board and CEO. In addition, goals were set for ensuring zero fatal accidents with employees and contractors, recording zero rate of LTI (lost time injury) for lost-time accidents, being a reference in dam safety in the electric sector, aiming at zero environmental accidents and preserving the safety of the population surrounding the operations, aiming at zero fatal accidents.

HEALTH AND SAFETY	2021	2022	1Q23	2Q22	2Q23	3Q23
Number of fatal accidents (own employees)	0	0	0	0	0	0
Number of fatal accidents (third parties)	0	0	0	0	0	0
LTI Rate (own employees)	0.18	0.00	0.00	0.55	0.00	0.00
LTI Rate (third parties)	0.00	0.14	0.25	0.22	0.00	0.10
Recordable Rate (own employees)	0.18	0.00	0.00	0.00	0.00	0.55
Recordable Rate (third parties) ¹	0.46	1.17	1.63	1.31	0.28	1.05
Accidents in communities	0	0	0	0	0	0
Percentage of ISO 45001 certified sites ²	100%	74%	74%	74%	85%	74%
Percentage of trained employees ³	97.00%	97.14%	99.30%	98.14%	98.15%	97.33%
Percentage of trained third-party contractors ³	99.00%	99.61%	99.99%	98.33%	99.66%	97.50%

¹ Comparing 3Q22 with 3Q23, the increase was influenced by the intensification and increase in activities in the Cajuína 2 phase. However, due to the actions carried out to reinforce safety, especially in the construction works of the Cajuína Wind Complex, there was stability in the indicators from 1Q23 onwards, considering the increase in the number of outsourced employees involved in the project;

² As of 2022, the company has defined that the assets in operation, incorporated into its base through M&A, will undergo the process of implementing the management system in the first year of acquisition, in the second year they will go through maturity and consolidation and in the third year through the external certification process due to the need for diagnosis of adequacy and improvement of processes, in line with the standards adopted by the AES Brazil for all its businesses. The decrease from 2022 was due to the acquisition of wind assets Ventos do Araripe (PI), Caetés (PE), and Cassino (RS);

³AES Brasil has a goal of 95% monthly attendance of employees in safety meetings of AES personnel and contractors.

Social Management

Health and Safety Management System

The company is committed to ensuring the health and well-being of its employees. In view of this, some measures are adopted by the company:

- Remote work three times a week and presencial work two times a week at our headquarters or plants;
- Psychological support through lectures;
- Free availability to all employees of the Virgin Pulse app, which promotes a health and well-being experience;
- Free flu vaccination;
- Partnership with Spring Health, the new Global Employee Assistance Program of AES Brasil, which will offer personalized mental health services to all employees and their dependents;
- Offering ergonomic sets and office chairs.

AES Brasil adopts a series of measures to mitigate hazards and eliminate health and safety risks in its operations. The company's activities comply with the requirements of Brazilian legislation and the work of employees and third parties is in line with health and safety values. All agreements include annexes containing Basic EHS Guidelines and Values Guide of AES Brasil.

The Health and Safety Management System includes procedures for hazard identification and risk assessment, assured through the Environmental Risk Prevention Program (PPRA) and the Occupational Health Medical Control Program (PCMSO), in addition to the use of Personal Protection equipment (PPE) and Preliminary Risk Analysis (APR), covering employees and third parties. Emergency preparedness procedures are also included in EHS Management System. In addition, the Internal Occupational Accident Prevention Week (SIPAT) is held annually, organized by the Internal Accident Prevention Commissions (CIPAs). AES Brasil also has an Emergency Brigade, trained to fight fires and other sudden risk conditions to workers.

Other important focus is operational safety. In dams, the Emergency Situation Operation System (SOSEm) is adopted, which integrates measures for flood management in reservoirs, flow control and taking action in situations of operational risk or to communities, as well as the Dam Safety Plan (more details in chapter 3). In compliance with the legislation, Emergency Action Plans (PAEs) are available to government officials of all municipalities where AES Brasil operates.

Communication on health and safety is a key aspect of management; accordingly all employees have the necessary training for their activities, according to the annual training plan. For third parties, AES Brasil requires contractors to comply with the Regulatory Standards (NRs) defined by the Special Department for Social Security and Labor, of the Ministry of Economy, which provides for training and medical examinations. Actions and awareness campaigns are also carried out for local population.

Social Management

Community relations

AES Brasil develops its activities in such a way as to build solid partnership relations for the development of the communities neighboring the projects. The Strategy and ESG Officer is AES Brasil's highest authority responsible for the relationship with Communities and Private Social Investment.

To centralize private social investment initiatives, the Caminhos AES Brasil (AES Brasil Paths) Program was structured, reinforcing the brand's sustainability attributes in the benefited communities, governed by the [Private Social Investment, Donations and Sponsorship Policy](#).

The Company also structured the Social Management System (SGS), in alignment with International Finance Corporation (IFC) Performance Standards Standard I. The SGS is a set of 8 structured processes to promote local development, consult communities on an ongoing basis and prior to the construction of new ventures, respecting the characteristics and potential of each region, and to respond to the risks and social impacts of the projects in the territories in which it operates. With the implementation of the system, we aim to ensure an effective response in the relationship with the communities

The entire initial phase of construction of new projects involves consultation and relationship with the community.

The SGS has an ombudsman to receive queries and complaints from neighboring communities, in addition to our reporting channel and ethics and compliance queries, the Helpline. Campaigns are also carried out to the general public on security and support is offered for the regularization of private land in the surroundings.

SOCIAL INVESTMENT ¹	2021	2022
Number of people benefited from social projects	14,707	16,500
Total investment (R\$)	1,050,607.00	1,922,045.76
Number of volunteers	28	13

¹Data reported annually.

Training sessions were held with third-party service providers who work in the construction of the Tucano and Cajuína Wind Farms to reinforce the behavior of respect for the community and guarantee of human rights, actions necessary to positively impact the territory. In line with the local relationship work, communication campaigns were carried out with the aim of disseminating information to the communities on relevant topics.

Declarações de Divulgação

MSCI e Sustainalytics

MSCI Disclosure Statement

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ESG Performance Report

3Q23

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