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| <b>PO-GN.05-003</b><br><br><b>HUMAN RIGHTS</b> | <i>Edition</i><br>1.0 | <i>Duration</i><br>12/12/2024 |
|                                                | <i>Revalidation</i>   |                               |

**ELABORATION:**

Vice-President of Governance, Risks, Compliance and Sustainability  
Sustainability Board

**REVIEW/SUPPORT:**

Standards Division  
Certification Management  
Executive Compliance Management  
Corporate Governance Executive Management General  
Legal Department

**APPROVAL:**

Executive Board of Eletrobras (DE) - RES-590/2024, of 03/12/2024.  
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**TERM:** 5 years

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## SUMMARY

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## 1 INTRODUCTION

### 1.1 OBJECTIVE

Establish guidelines to ensure respect for human rights in Eletrobras' activities, operations and relationships, through effective management systems, structured human rights due diligence processes and listening mechanisms, with a view to preventing, identifying, mitigating, dealing with and monitoring risks and adverse impacts related to the topic.

### 1.2 SCOPE

This policy applies to professionals, leaders, governance agents and, where applicable, to Eletrobras' partners, in all its territories of operation, and is recommended for observance by its other stakeholders.

## 2 REFERENCES

- 2.1** Constitution of the Federative Republic of Brazil (Federal Constitution)
- 2.2** Law No. 13.709/2018, of August 14, 2018 - General Personal Data Protection Law (LGPD).
- 2.3** Universal Declaration of Human Rights of the United Nations (UN)
- 2.4** UN International Covenant on Civil and Political Rights
- 2.5** UN International Covenant on Economic, Social and Cultural Rights
- 2.6** UN Guiding Principles on Business and Human Rights
- 2.7** UN Sustainable Development Goals (SDGs)
- 2.8** Fundamental Conventions of the International Labor Organization (ILO):
  - Convention 29 - Forced labor
  - Convention 87 - Freedom of Association and Protection of the Right to Organize
  - Convention 98 - Right to Organize and Collective Bargaining
  - Convention 100 - Equal pay
  - Convention 105 - Abolition of forced labor
  - Convention 111 - Discrimination (employment and occupation)
  - Convention 138 - Minimum age
  - Convention 155 - Safety and health of workers ratified
  - Convention 182 - Worst forms of child labor
  - Convention 187 - Promotional framework for occupational safety and health
- 2.9** ILO Convention 169 - Indigenous and Tribal Peoples
- 2.10** Convention on Biological Diversity (CBD)
- 2.11** Organization for Economic Co-operation and Development (OECD) Due Diligence Guidance for Responsible Business Conduct
- 2.12** ISO 26000 and SA 8000 standards on Social Responsibility
- 2.13** *International Finance Corporation* (IFC) performance standards
- 2.14** Eletrobras Bylaws
- 2.15** Eletrobras Code of Conduct
- 2.16** Eletrobras Strategic Planning
- 2.17** Sustainability Policy
- 2.18** Compliance Policy

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### 3 CONCEPTUALIZATION

**3.1 Governance Agents** - Members of the Board of Directors, of Eletrobras' statutory Executive Board, as well as members of statutory committees advising the Board of Directors and members of supervisory boards.

**3.2 Human Rights** - Universal, inalienable and indivisible rights provided for in the Constitution of the Federative Republic of Brazil (Federal Constitution), in the Universal Declaration of Human Rights; in the International Covenants on Civil and Political Rights and on Economic, Social and Cultural Rights; and in the fundamental conventions of the ILO, officially adopted by Brazil. They recognize and protect the dignity of the human person, establishing minimum standards of freedom, equality, non-discrimination, education, culture, work, among others.

**3.3 Human rights due diligence (HRDD)** - A process through which a company seeks to identify, prevent, mitigate, monitor risks and account for how it deals with actual and potential adverse human rights impacts in its own operations, supply chain and relationships with internal and external stakeholders. A *HRDD* must contain:

- incorporation of Responsible Business Conduct principles into corporate policies and management systems;
- identification and assessment of adverse impacts;
- cessation, prevention and mitigation of adverse impacts;
- monitoring and implementation of results;
- communication on how impacts are being addressed;
- remediation or repair where appropriate.

**3.4 Eletrobras** - Centrais Elétricas Brasileiras S/A and companies in which it has direct or indirect corporate control.

**3.5 Leadership** - Non-statutory directors, managers, executive managers and other managers who may be included in Eletrobras' organizational structure.

**3.6 Professionals** - Eletrobras employees, service providers, trainees and young apprentices.

**3.7 Reparation** - Set of measures taken to remedy human rights violations, ensuring justice and protection for victims. Reparation can take different forms, including: legal and administrative remedies, monetary and non-monetary measures, apologies, rehabilitation, restoration, as far as possible, of the victim to the situation prior to the violation, symbolic initiatives to recognize the injustice suffered and guarantees of non-repetition.

**3.8 Stakeholders** - Individuals or groups who can affect and be affected by the company's activities, directly or indirectly. They include, among others, shareholders, customers, suppliers, employees, the community, government entities, the media and non-governmental organizations.

**3.9 Third parties** - Anyone who is not a governance, leadership or professional agent of Eletrobras, who may be a legal entity or an individual, such as the following: shareholders, suppliers, service providers, agents, clients, partners, counterparties in corporate transactions, sponsored parties, donor institutions, partner institutions, research and development institutions, among

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others.

## 4 PRINCIPLES

**4.1** Ethics, trustworthiness, transparency and respect for the Democratic Rule of Law and the legal and regulatory frameworks in conducting business.

**4.2** Ongoing human rights due diligence to identify impacts and treatment of the risks associated with Human Rights for the people with whom Eletrobras, its partners and holdings relate.

**4.3** Protection of decent work, ensuring non-discrimination, fairness, freedom of association, health and safety at work and equal pay.

**4.4** Continuous dialogues and meaningful consultations with stakeholders, respecting their specificities, culture and way of life, addressing human rights risks and adverse impacts on people.

**4.5** Recognition of the right to Free, Prior and Informed Consultation (FPIC) in relations with indigenous and traditional communities and its operationalization.

**4.6** Contribution to the protection and conservation of a clean and healthy environment, preventing and mitigating the impacts of our activities and operations, especially in relation to vulnerable groups.

**4.7** Confidentiality and privacy in the use of personal information.

**4.8** Adequate training for the workforce, the supply chain and other stakeholders on the subject of human rights

**4.9** Integration of human rights issues into management systems, ensuring that human rights policy and processes are communicated, monitored, evaluated and improved on an ongoing basis.

**4.10** Accountability for the actions and results obtained within the scope of Human Rights, including the provision of information on Eletrobras' performance in fulfilling the commitments made in specific reports.

**4.11** Adequate negotiations and contracts for the transfer of the use or easement of property for energy generation and transmission, which favor the continuity of the affected population's way of life, seeking to keep it compatible with what was enjoyed before the intervention.

## 5 GUIDELINES

### 5.1 General

5.1.1 Respect the Human Rights established in the Federal Constitution, in national and international laws, treaties and conventions, promoting their principles and establishing practices, not tolerating and not condoning any violation within its scope of action

5.1.2 Governance agents, leaders and other professionals must adopt this policy in all their attitudes, decision-making and positions, seeking to ensure the development of a corporate culture aligned with the stated values, the reduction

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of negative externalities and their impacts.

5.1.3 Respect the labor rights of the workforce, which are inextricably linked to the human rights agenda.

5.1.4 Recognize and mobilize their power of influence to promote respect for human rights among the supply chain, partners and other stakeholders.

5.1.5 Contribute, in the context of your business activities and your strategic plan, for a just energy transition, and consider the social effects of climate change within the scope of its businesses, projects and undertakings, including the development of initiatives that contribute to the mitigation and adaptation of the impacts of climate change on the populations affected by its business activities.

5.1.6 Encourage respect for the freedom of expression and demonstration of all people - as long as they take place peacefully and do not violate human rights, other fundamental rights and guarantees and the legislation in force - and do not tolerate threats, intimidation or violence against human rights and environmental defenders.

5.1.7 Repudiate and do not condone any labor practice that could be considered child labor or any type of degrading, forced or slavery-like labor, as well as the sexual exploitation of children and adolescents and human trafficking, and do not associate with third parties that are identified as human rights violators,

5.1.8 Carry out, through an internal procedure and in accordance with current legislation, a free, prior and informed consultation process (FPIC), in cases where Eletrobras decides to implement projects or carry out any other business activities that may have an impact on indigenous populations and traditional communities or on their territories.

5.1.9 Participate, whenever possible and in line with Eletrobras' guidelines and strategies, in global initiatives and partnerships in certifications and standards that promote and respect Human Rights.

5.1.10 Address the recommendations arising from the continuous improvement cycles resulting from occupational health and safety processes, with a view to promoting the right to life and well-being.

## **5.2 Human Rights Due Diligence (HRDD)**

5.2.1 The HRDD must include Human Rights Impact Assessments (HRIAs), based on the prioritization of risks, and must be carried out with in-house and/or contracted experts to identify the risks and adverse impacts on human rights that the company's operations and activities may generate, by cause, contribution or connection, directly or through third parties.

5.2.2 HRDD processes must identify and prioritize the situations and activities most at risk of human rights violations and develop prevention and mitigation mechanisms, as well as monitoring them.

5.2.3 The effectiveness of the HRDD must be periodically verified, monitored - using indicators that include human rights aspects - and disseminated.

5.2.4 The HRDD processes must seek continuous engagement with the rights holders concerned, bringing their perceptions as fundamental inputs for Eletrobras' actions.

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5.2.5 HRDD processes must be cyclical and continuous. In addition to following OECD best practices and applicable legislation, due diligence must be adapted to Eletrobras' different types of operation, ensuring that risk assessments are carried out in a specific and detailed manner for each context, considering local socio-environmental variables, and promoting an approach that is sensitive to the particularities of each area of operation.

5.2.6 Continuous training and awareness programs must be implemented for its professionals, suppliers and partners, ensuring that everyone understands and integrates human rights guidelines in operational and management processes.

### 5.3 Mechanisms for listening and redress

5.3.1 Eletrobras must provide reporting, complaint and reception mechanisms with sufficient guarantees and adequate investigation and resolution procedures to deal with potential cases of human rights violations.

5.3.2 The mechanisms for listening and redress must be fair, legitimate, accessible, predictable, equitable, transparent and sufficiently publicized to all internal and external audiences.

5.3.3 For proven cases of human rights violations, mechanisms for accountability and improving processes should be made available, seeking, where appropriate, to build agreements for reparations.

## 6 RESPONSIBILITIES

### 6.1 Eletrobras Board of Directors (BoD)

6.1.1 To approve this policy, monitor compliance with it and ratify the corporate commitment to respect for human rights.

### 6.2 Eletrobras Executive Board (EB)

6.2.1 To approve this policy and submit it for approval by the Eletrobras Board of Directors (BoD).

6.2.2 To guarantee the implementation of this policy, ensuring compliance with the established guidelines in all its decisions.

6.2.3 To monitor the performance of the Human Rights targets by means of indicators that are part of the sustainability platform and to report them periodically to the Board of Directors, as well as supervising the production of periodic performance reports and independent evaluation procedures.

### 6.3 Sustainability Committee

6.3.1 To advise the Eletrobras Board of Directors (BoD) on deepening discussions and defining actions focused on Human Rights, and to give its opinion on the content of this policy.

6.3.2 To opine on targets and indicators relating to Human Rights linked to Eletrobras' Strategic Planning and to monitor their performance.

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## 6.4 Sustainability Board

6.4.1 To develop corporate sustainability practices, processes and regulations in line with the values and commitments of this policy, with a view to ensuring the continuity of the business and driving initiatives and projects that promote the generation of long-term sustainable value, appropriate risk management and efficient and responsible management of people and resources, in line with Eletrobras' purpose, values, vision of the future and strategic plan.

## 6.5 Social Responsibility Area

6.5.1 To ensure the implementation and dissemination of this policy at Eletrobras.

6.5.2 To coordinate Eletrobras' actions to respect and promote human rights among all stakeholders, in line with the guidelines set out in the strategic plan.

6.5.3 To propose targets in line with Eletrobras' areas.

6.5.4 To monitor the company's human rights performance.

6.5.5 To manage the strategic positioning of Human Rights and this policy, coordinating its review, implementation and evaluation.

6.5.6 To keep up with updates to legal and regulatory provisions relating to the issue and incorporating them into revisions of this policy, where appropriate.

## 6.6 Organizational units

6.6.1 To draw up and implement action plans to improve products, processes and business models, based on the best human rights practices, taking into account the guidelines set out in this policy.

## 7 GENERAL PROVISIONS

**7.1** This policy is in line with Eletrobras' other corporate policies and the applicable legal and regulatory frameworks.

**7.2** The legal and regulatory provisions relating to the subject and the applicable specific legal determinations and agreements in force must be observed.

**7.3** This policy may be developed by the Vice-Presidency of Governance, Risks, Compliance and Sustainability into other specific normative documents, always in line with the principles and guidelines established here.

**7.4** Normative documents and provisions contrary to this policy are hereby revoked.