PO-GN.05-004 Private Social Investment - PSI	*Edition* 1.0	*Effective date* 04/17/2025

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APPROVAL:

Executive Directorate (ED) – RES-151/2025, dated 04/07/2025.
Board of Directors (BD) – DEL-065/2025, dated 04/17/2025.

EFFECTIVE PERIOD: 5 years

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1 INTRODUCTION

1.1 OBJECTIVE

To establish principles and guidelines for the voluntary and strategic allocation of assets, financial resources, and human resources in the implementation of private social investment, directing it toward programs, projects, and actions that promote positive social impact, contributing to the socioeconomic development of communities, and in alignment with the company's business objectives, reaffirming its commitment to sustainability and social responsibility.

1.2 SCOPE

This policy applies to the conduct of private social investment, including partnerships, donations, voluntary social and socio-environmental projects, and humanitarian assistance, and must be observed by professionals, leaders, governance agents, and, where applicable, partners of AXIA Energia, in all of its operating territories, with recommended observance by its other *stakeholders.*

2 REFERENCES

2.1 Law No. 6,404 of 12/15/1974 – Governs Joint-Stock Companies.

2.2 Law No. 8,069 of 07/13/1990 – Establishes the Statute of the Child and Adolescent.

2.3 Law No. 8,242, of 10/12/1991 – Creates the National Council for the Rights of Children and Adolescents (Conanda) and provides other measures.

2.4 Law No. 8,313 of 12/23/1991 – (Rouanet Law) Restores principles of Law No. 7,505, of July 2, 1986, and establishes the National Program for Support to Culture (Pronac).

2.5 Law No. 8,685, of 07/20/1993 – (Audiovisual Law) Creates mechanisms to promote audiovisual activities.

2.6 Law No. 9,249 of 12/26/1995 – Amends the income tax legislation for legal entities and the social contribution tax on net profit.

2.7 Law No. 11,438 of 12/29/2006 – (Sports Incentive Law – SIL) Provides incentives and benefits to promote sports activities.

2.8 Law No. 12,213 of 01/20/2010 – Establishes the National Fund for the Elderly and authorizes deduction from income tax owed by individuals and legal entities of donations made to Municipal, State, and National Elderly Funds.

2.9 Law No. 12,715 of 09/17/2012 – Establishes, among others, the National Program for Support to Oncology Care (Pronon) and the National Program for Support to Healthcare for Persons with Disabilities (Pronas/PCD).

2.10 Law No. 13,019 of 07/13/2014 – Establishes the Regulatory Framework for Civil Society Organizations (MROSC).

2.11 Law No. 14,260 of 12/08/2021 – Establishes incentives for the recycling industry and creates the Fund for Support for Actions Aimed at Recycling (Favorecicle) and Investment Funds for Recycling Projects (ProRecicle).

2.12 State Laws (ICMS) and municipal laws (ISS and IPTU) in AXIA Energia's operating territories.

2.13 Principles of the Global Compact and the Sustainable Development Goals (SDGs) of the 2030 Agenda of the United Nations (UN).

2.14 Standard ABNT NBR ISO 26000:2010 – Social Responsibility.

2.15 Standard ABNT NBR ISO 37001:2017 – Anti-Bribery Management System (ABMS).

2.16 Standard ABNT NBR ISO 37101:2017 – Management System for Sustainable Development in Communities.

2.17 Standard ABNT NBR ISO 37301:2021 – Compliance Management Systems .

2.18 Standard *AccountAbility* AA1000.

2.19 Guidelines of *the Global Reporting Initiative* (GRI).

2.20 Human Rights Policy.

2.21 Sponsorship Policy.

3 DEFINITIONS

3.1 ACRONYMS

3.1.1 BD - Board of Directors
3.1.2 ED - Executive Directorate
3.1.3 PSI – Private Social Investment.

3.2 CONCEPTS AND DEFINITIONS

3.2.1 Governance Agents – Members of the Board of Directors, statutory management of AXIA Energia, as well as members of statutory committees advising the Board of Directors and members of audit committees.

3.2.2 AXIA Energia – Centrais Elétricas Brasileiras S/A and companies in which it holds direct or indirect control.

3.2.3 Public Calamity - An event declared by competent authority that requires immediate attention, characterized by an accomplished or imminent disaster, which may originate from climate, environmental, economic, social, or public health causes.

3.2.4 Board of Directors (BD) - Collegial body of AXIA Energia responsible for setting the general direction of the company's business, defining its strategic direction, ensuring the proper functioning of governance systems, risk management and internal controls, and ensuring orderly succession of management.

3.2.5Executive Board (EB) – A collegial body composed of the President and Vice-Presidents, which has specific competencies and authorities granted by the Bylaws and the Board of Directors.

3.2.6 Donation – An act of generosity in which financial resources, materials, or other assets are transferred without the direct expectation of financial or advertising return, and the donor may choose to remain anonymous or be publicly recognized.

3.2.7 Emergency donations – Financial or non-financial contributions made to help mitigate specific problems caused by public calamities or extreme weather events.

3.2.8 Private Social Investment (PSI) – Voluntary and strategic allocation of financial or non-financial resources, whether from the company's own funds or incentivized sources, implemented in a planned, monitored, and systematic manner, based on the mapping of social and environmental risks and opportunities, aimed at maximizing positive impact for the social, environmental, and economic development of a community and strengthening the image and reputation of AXIA Energia.

3.2.9 Leadership – Non-statutory directors, managers, executive managers, and other managers included in the organizational structure of AXIA Energia.

3.2.10 Sponsorship – A communication action that seeks to add value to the brand, consolidate positioning, generate identification and recognition, strengthen relationships with stakeholders, increase product and service sales, and publicize programs and policies of action through the acquisition of the right to associate the company's image as a sponsor of projects initiated by third parties.

3.2.11 Professional – For purposes of this standard, equivalent to the term worker, as described in ISO 45001 – a person who performs work or work-related activities that are under the control of AXIA Energia.

> **Note 1:** People who perform work or work-related activities in accordance with various arrangements, paid or unpaid, such as regular or temporary, intermittent or seasonal, casual or part-time.
> **Note 2:** The professionals include the Administration, people at managerial level and non-managerial.
> **Note 3:** Work or work-related activities performed under the organization's control may be carried out by professionals employed by the organization, professionals from external suppliers, contractors, individuals, professionals from agencies, and other persons, to the extent that the organization shares control of their work or work-related activities, according to the organization's context.

3.2.12 *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, community, government entities, media, and non-governmental organizations.

3.2.13 Management System – A set of activities through which the organization identifies its objectives and determines the processes and resources necessary to achieve the desired results.

3.2.14 Corporate Volunteering – A social responsibility initiative of AXIA Energia that aims to encourage, organize, support, and recognize voluntary actions of civic participation by its professionals and *stakeholders* in service to society.

4 PRINCIPLES

4.1 Strategic alignment

4.1.1 Action in accordance with the values, purpose, guidelines, and strategic objectives of AXIA Energia, through initiatives that prioritize a sustainable environment and socially fair, efficient, and responsible practices committed to the well-being of current and future generations and to creating value for *stakeholders.*

4.2 Compliance with regulations

4.2.1 Action in accordance with Human Rights, the Constitution of the Federative Republic of Brazil of 1988, applicable national and international regulations, the ethical values and principles of AXIA Energia established in its Code of Conduct and in its internal policies, especially its commitment to the Human Rights Policy and its related developments affecting the conduct of business activities.

4.3 Ethics and integrity

4.3.1 Adoption of integrity management procedures in social investments, ensuring ethics, transparency, equal treatment, and broad disclosure, preventing conflicts of interest and prohibiting acts of corruption and fraud. Refusal of any form of collaboration, complicity, instigation, inducement, or economic, financial, or service-related concealment with entities, institutions, or persons that violate the principles of responsible business conduct.

4.4 Promotion of partnerships

4.4.1 Promotion, mobilization, and action through multisectoral networks and partnerships with companies, governments (national, state, and municipal) and civil society organizations, aiming to optimize efforts and resources to disseminate successful projects.

4.5 Sustainability of Private Social Investment initiatives (PSI)

4.5.1 Encouragement of the implementation of PSI programs, projects, and actions that provide conditions for financial and organizational self-sufficiency to supported initiatives, enabling their continuity and development over time.

4.6 Participatory construction

4.6.1 Valuing the leadership of communities, encouraging open dialogue and listening to contributions for the formulation of PSI, using the company's open and transparent communication channels.

4.7 Encouragement of creativity

4.7.1 Support for creative and innovative solutions that accelerate energy transition and social inclusion, promoting initiatives that balance economic, social, and environmental development.

5 GUIDELINES

5.1 AXIA Energy, in order to achieve the objectives established in this policy, must:

5.1.1 Allocate PSI through financial resources from the company's own funds or incentivized sources, on a continuous and/or emergency basis, as detailed in the following subsections:

5.1.1.1 Initiatives proposed by AXIA Energia itself must be prioritized in accordance with the company's strategic planning objectives.

5.1.1.2 From the annual PSI budget with company resources:

a) allocation should avoid spreading resources across small-scale projects and prioritize projects with high impact and legacy potential;
b) at least 70% must be invested in initiatives with education and training as the main focus;
c) the remaining resources must be invested in initiatives aimed at safety of people and operations in areas of community interaction; and
d) income generation, environmental preservation, climate adaptation, and energy transition must be cross-cutting themes.

5.1.1.3 From the available margin for PSI with full tax exemption:

a) annual tax credits must be maximized in their use;
b) considering the predominantly small size and pre-defined themes of projects approved under incentive laws, allocation should prioritize local projects in strategically important territories.

5.1.1.4 In cases of investments in initiatives that have the support of other financial backers

a) other supporters must be previously known and evaluated for integrity and market aspects;
b) AXIA Energia's contribution must represent, at most, 20% of the total budget of the initiative;
c) AXIA Energia must participate in the governance and communication actions of the initiative in a manner proportional to the value of its contribution.

5.1.2 Implement a Private Social Investment management system aimed at identifying and engaging local partners, educational institutions, civil society organizations (CSOs), and public bodies, including in public-private partnerships, in order to promote innovative solutions that are scalable and sustainable.

5.1.3 Prioritize PSI actions that best meet the following parameters:

5.1.3.1 Allocation of investments by territories defined according to the following descending order of priority:

1	Municipalities where the *holding* and its subsidiaries are headquartered;
2	Municipalities directly impacted by generation assets operated by the company;
3	Municipalities directly impacted by substations and transmission lines operated by the company;
4	Municipalities located in hydrographic basins of hydroelectric plants operated by the company;
5	Municipalities directly impacted by assets operated by Special Purpose Entities (SPEs) and other holdings; and,
6	Communities from other locations considered also strategic for AXIA Energia's business.

5.1.3.1.1 In each of these territory categories, priority should be given to municipalities with the lowest Human Development Index (HDI) and communities with the greatest socioeconomic vulnerability.

5.1.3.2 Sustainable promotion of education, citizenship, improvement of quality of life, and social inclusion of communities.

5.1.3.3 Sustainable use of natural resources.

5.1.3.4 Alignment with the Sustainable Development Goals (SDGs) prioritized by AXIA Energia.

5.1.3.5 Encouragement of innovation, creativity, entrepreneurship, and job and income generation for the communities served.

5.1.3.6 Promotion of positive long-term impact on the benefited target audiences.

5.1.3.7 Fostering of diversity and inclusion practices across all their categories and forms in every context.

5.1.3.8 Addressing relevant topics such as climate change, energy transition, and economic decarbonization.

5.1.4 Adopt tools for measuring and assessing the impacts of ISP initiatives .

5.1.5 Carry out the allocation of unusable assets or emergency donations to address public calamities or extreme weather events.

5.1.6 Promote corporate volunteering, diversity appreciation, actions that reinforce sustainability commitments, and volunteer recognition, in order to strengthen the sense of belonging and engagement of professionals, as an integral part of the AXIA Energia Volunteering Program, aligned with the company's purpose.

5.1.7 Observe the following requirements when selecting partner institutions :

a) capacity to promote self- sustainability of projects and a perspective of long-term value generation;
b) alignment with the requirements of incentive laws and/or of Law No. 9,249/95 for the use of tax benefits;
c) capacity for planning and execution, including setting and monitoring qualitative and quantitative targets and performance indicators and accountability through periodic reports;
d) accountability through periodic reports by means of regular submissions; and
e) potential for shared value generation in the partnership.

5.1.8 Observe the following restrictions when selecting partner institutions :

a) default on obligations related to previous donation charges;
b) involvement in processes of fraud and/or corruption;
c) participation in or connection with actions that violate the United Nations Guiding Principles on Business and Human Rights;
d) direct or indirect relationship with organizations involved in illicit activities, including those that support terrorism, human trafficking, child exploitation, or other forms of organized crime.

5.1.9 Ensure that there is proper accountability for the use of invested resources and results obtained.

5.1.10 Do not promote any type of political-party action, donation, or contribution, in accordance with its Code of Conduct and other internal regulations.

5.1.11 Resources allocated to programs, projects, funds, and socio-environmental actions, when resulting from legal duties or prior contractual obligations, should not be classified as ISP for the purposes of this policy.

5.1.12 Sponsorship actions must follow the Sponsorship Policy, with this policy applying jointly only when the sponsorship is used as a vehicle for an ISP action.

6 RESPONSIBILITIES

6.1 Board of Directors (BD)

6.1.1 Approve this policy, monitor its compliance, and ratify the corporate commitment to ISP.

6.2 Executive Board (EB)

6.2.1 Approve this policy and forward it to the Board of Directors for approval.

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

6.2.3 Monitor the performance of ISP targets through indicators integrated into the sustainability platform, and report them periodically to the Board of Directors, as well as overseeing the production of periodic reports on performance and independent assessment procedures.

6.3 Sustainability Committee (CSUS)

6.3.1 Advise the Board of Directors (BD) in deepening discussions and defining actions focused on ISP and provide opinions on the content of this policy.

6.3.2 Provide opinions on ISP targets and indicators linked to AXIA Energia's strategic planning and monitor their performance.

6.4 Sustainability Directorate

6.4.1 Develop practices, processes, and corporate sustainability standards aligned with the values and commitments of this policy, aiming at business continuity and the promotion of initiatives and projects that drive long-term sustainable value creation, sound risk management, and efficient and responsible management of people and resources, in line with the purpose, the values, the future vision, and the strategic plan of AXIA Energia.

6.5 Social Responsibility Department

6.5.1 Ensure the implementation and dissemination of this policy at AXIA Energia.

6.5.2 Coordinate AXIA Energia's ISP actions with *stakeholders*, in line with the guidelines set out in the strategic plan.

6.5.3 Establish ISP targets in accordance with other organizational units.

6.5.4 Monitor the performance related to ISP.

6.5.5 Manage the strategic positioning of ISP and this policy, coordinating its review, dissemination, implementation, and evaluation.

6.5.6 Structure a continuous process of mapping and prioritizing territories and strategic *stakeholders*.

~~**6.5.7** Create and/or improve the system for capturing and maintaining a bank of social projects.~~

6.5.8 Implement and oversee selected projects, ensuring the achievement of defined objectives, and conduct proper accountability and social impact assessment.

6.5.9 Promote the integration between ISP projects and the organization's ESG goals .

6.5.10 Monitor updates to legal and regulatory provisions related to this topic and incorporate them into revisions of this policy, as applicable.

6.6 Certifications Department

6.6.1 Manage and operationalize the implementation of Management System certifications, in coordination with the social responsibility department.

6.7 Compliance *Department*

6.7.1 Conduct the integrity assessment of the investee prior to the start of the investment and monitoring throughout the course of the ISP action.

6.8 Organizational Units

6.8.1 Develop and implement action plans aimed at improving products, processes, and business models, based on ISP best practices and taking into account the guidelines set out in this policy.

7 GENERAL PROVISIONS

7.1 This policy may be broken down by the managing department into other specific regulatory documents, always aligned with the principles and guidelines established here.

7.2 Hereby repealed are the normative documents and the provisions in conflict with this policy.

8 HISTORY OF EDITIONS

Edition	Name	Doc. and approval date
1. 0	Private Social Investment (PSI)	DEL-065/2025 of 04/17/2025 and RES-151/2025 of 04/07/2025
1.1	**Main changes**	
New standardization and alignment of the normative document		