

This document defines the guidelines for the performance of AES Brasil Energia S.A., and subsidiary companies as related to private social investments, donations, and sponsorships, made through their own or incentivized funds.

### PRIVATE SOCIAL INVESTMENT, DONATIONS AND SPONSORSHIPS WITH A FOCUS ON COMMUNITY DEVELOPMENT

#### STRATEGIC GUIDELINES

The Company's voluntary social activities and their respective investments have the main purpose of transforming lives through solid partnership relationships for the sustainable development of the Company and its neighboring communities. The strategic guidelines for achieving this purpose are:

- Bringing about positive changes in the lives of people and communities;
- Boosting social innovation;
- Contributing to the protection of the rights of children, adolescents and the elderly in compliance with current legislation;
- Contributing to the development of citizens through educational, productive inclusion, cultural and sports activities of public interest;
- Supporting initiatives and discussing on topics of interest to our stakeholders that contribute to the development of the communities where we operate and unfold a potential for mobilizing companies, institutions, public authorities or the population.

#### PERFORMANCE PILLARS

The Company's social action initiatives are developed according to three thematic pillars, with the following themes: Innovation, Sustainability and Energy:

- **Productive Inclusion and Entrepreneurship:** Contribute to the economic development and the autonomy of the communities surrounding the company's assets.
- **Water Security:** Contribute to access to water for communities located in the Brazilian semiarid regions, where the Company is present.
- **Education, culture and sport:** Contribute to the development of the territory where the Company operates, through education, culture and sport so that future generations are more aware and leading players of changes in their surroundings.

Social investments, donations and sponsorships not within the thematic pillars set herein are allowed, as long as aimed to attend to emergency situations, aiming at public welfare and improving the quality of life of people in situations of social vulnerability.

#### TARGET AUDIENCE

The voluntary social action initiatives of AES Brasil and its subsidiaries are targeted to individuals with limited access to economic rights and opportunities, in municipalities surrounding the Company's operations and who have the potential to actively participate in transformations and new solutions for their communities.

Social projects to be developed shall involve, as direct beneficiaries, as a priority:

- Public school students;
- Children, adolescents and the elderly benefited by social organizations;
- Individuals or producers organized in local productive groups (or interested in such organizational model).

## AREAS OF PERFORMANCE

In order to define the territories and communities that shall be targeted by initiatives and private social investment, donations and sponsorships with a focus on community development, the Company takes into account the following analyses:

- As a priority, municipalities in which the Company runs its operations, as well as neighboring cities;
- Risks and impacts generated in the community resulting from its activities;
- Socio-economic indicators below the national average and social vulnerabilities;
- Relationship with local communities and leaders and their demands and needs related to the Company's strategy;
- Local vocations for the development of economic activities;
- Economic activities of the productive groups connected to the Company's business.

Social investments, donations and sponsorships in territories not within the municipalities neighboring operations are allowed, as long as aimed to attend to emergency situations, aiming at public welfare and improving the quality of life of people in situations of social vulnerability.

## ASSUMPTIONS

Private social investment initiatives, donations and sponsorships with a focus on community development, shall always be guided by Universal Human Rights, Statute for Children and Adolescents, Statute for the Elderly, values and ethical principles of the Company established in its Code of Conduct, Sustainability Policy and considering the specificities of traditional people and communities in the localities.

AES Brasil and its subsidiaries shall prioritize the development and support of projects that meet the following assumptions:

- **Sustainability:** provide conditions for its financial and organizational self-sufficiency, present a reduced negative environmental impact, or providing ways to mitigate it, and be aligned with at least one of the 17 UN Sustainable Development Goals;
- **Diversity:** respect and value differences between individuals, the diversity of color, gender, language, nationality, social status, sexual orientation and religious orientation;
- **Non-partisan:** projects not linked to any political party organizations or social movements;
- **Partnerships:** contemplate partners with competencies to carry out the projects according to the guidelines of this policy and participate in Councils, Committees (or similar) to discuss local development;
- **Networking:** maintain open dialogue channels with beneficiaries, entrepreneurs, volunteers, communities, civil society, public sector partners and others in jointly creating solutions with shared gains and valuing the leading role of local players;
- **Knowledge:** use of the best resources available in project management, economic assessment, people development and social knowledge management;
- **Innovation:** apply innovative methodologies and solutions that contribute to high social impact in the benefited communities;
- **Community leading role:** enable an environment in which beneficiaries have an active participation, being protagonists of their own future and development;
- **Alignment with public policies:** prioritize structural social investments that converge with local public policies, contributing to the participatory construction aimed at improving social indicators of the territories assisted;
- **Impact mitigation:** contribute to reducing possible negative impacts and/or social externalities resulting from operations of AES Brasil and its subsidiaries;
- **Monitoring:** establish monitoring indicators, monitor, evaluate and communicate results.

## **FUNDS**

- Social investments, donations and sponsorships may be made through the Company's own funds or incentivized funds in compliance with current legislation, such as:
- Statute of the Child and Adolescent, Law No. 8.069 of July 13, 1990, which regulates the possibility of donations of up to 1% of the Income Tax to the Funds for the Rights of Children and Adolescents managed by the Councils for the Rights of Children and Adolescents;
- Statute for the Elderly, Law No. 10.741, of October 1, 2003, regulates donations of up to 1% of Income Tax to Elderly Funds managed by the Elderly Councils;
- Federal Culture Incentive Law (Rouanet Law), Law No. 8.313 of December 23, 1991, allows the allocation of up to 4% of the Income Tax to productions such as shows, exhibitions, concerts, books, museums, galleries and other forms of cultural expression;
- Audiovisual Law, Law No. 8.685 of July 20, 1993, regulates the allocation of up to 4% of Income Tax to the production of Brazilian audiovisual works;
- Sports Incentive Law, Law No. 11.438 of December 29, 2006, allows the allocation of up to 1% of Income Tax due to sports and para-sports projects;

## **SELECTION**

The selection of projects, actions and initiatives to be supported by the Company shall be carried out based on the guidelines set in this Policy, and the beneficiaries shall be previously approved by the Company's Ethics and Compliance area, in accordance with the applicable rules for this purpose.

## **IMPACT ASSESSMENT**

Diagnostic analysis in the preparation phase, monitoring throughout the proposal execution period; and the assessment at the end of the private social investment process, shall be guided by diagnostic, process and impact indicators that consider the company's goals and the development benefits created for the communities served. Monitoring, assessment and control shall occur throughout the project execution period. For all social projects, specific process and impact indicators shall be created to provide support for assessment.

## **SPONSORSHIPS FOCUSED ON INSTITUTIONAL RELATIONS, MARKETING AND RELATIONS WITH STAKEHOLDERS**

### **STRATEGIC GUIDELINES**

Sponsorships focused on institutional relations, marketing and relations with stakeholders shall be conducted so as to strengthen the Company's brand and reputation, based on the Company's ethical values and principles set out in its Code of Conduct, Sustainability Policy and Institutional Communication Policy.

The strategic guidelines for achieving this purpose are:

- Accommodate institutional and corporate interests with market opportunities;
- Strengthen the relationship with stakeholders, investors and other interested parties;
- Increase the brand's familiarity, intensifying its recognition and strengthening the Company's positioning, in its core activity, nationwide;
- Add new dimensions to the brand, promoting its essential values;

- Safeguard the Company's image, reputation and business, avoiding the sponsorship of activities and/or individuals that have not been previously approved by the Company's Ethics and Compliance area.

#### **TARGET AUDIENCE**

Sponsorship initiatives focused on institutional relations, marketing and relations with stakeholders are targeted to current and potential customers, individual and corporate investors, physical and digital media and industry associations.

#### **AREAS OF PERFORMANCE**

The territory for providing sponsorships focused on institutional relations, marketing and relations with stakeholders shall be considered in terms of corporate objectives and goals, and may cover the entire national territory.

#### **FUNDS**

The Company's own funds or incentivized funds may be used in compliance with current legislation.

#### **SELECTION**

The selection of projects, events and the likes to be sponsored by the Company shall be carried out based on the guidelines set in this Policy, and the beneficiaries shall be previously approved previously by the Company's Ethics and Compliance area, in accordance with the applicable rules for this purpose.

#### **IMPEDIMENTS**

AES Brasil and its subsidiaries do not, under any circumstances, make any donation or contribution of a political, electoral and/or similar nature, nor to any public entity if they are not strictly in line with the pillars of action and strategic guidelines determined in this Policy, whether the donation or contribution is in cash, exchange of favors or any other form.

This policy was approved at the Board of Directors' Meeting of AES Brasil Energia S.A. on April 11<sup>th</sup>, 2024.