



Basis of preparation

**2023 ANNUAL
SUSTAINABILITY REPORT**

PwC Assurance

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Introduction

A pioneer in the development of innovations that contribute to the energy transition, ISA CTEEP has more than 1,600 employees and operates in 18 Brazilian states, operating a transmission network through which around 30% of all electricity produced in the country is consumed, and 95% in the State of São Paulo. We are part of ISA, a multilatin company owned by Ecopetrol Group, made up of 53 subsidiaries operating in the sectors of energy transmission, highway concessions, telecommunications and smart management of real-time systems, present in Argentina, Bolivia, Brazil, Chile, Colombia and Central America.

We are a B2S (Business to Society) company and this means that people are at the core of our strategy, aimed at creating positive environmental impacts, contributing to social development and ensuring ethical, responsible and transparent business conduct. In addition, along with business growth and operational excellence that generate value and ensure corporate longevity, we invest in the development of our employees, in promoting diversity and inclusion (with the Outros Olhares program) and in developing social programs (with Conexão Desenvolvimento). The results achieved on these fronts are evidence of our ability for planning and executing relevant projects beyond the electrical infrastructure.

Therefore, in an effort to ensure success and excellence in our operation, and in line with our commitment to transparency, we have implemented an assurance process and independent external audit with PricewaterhouseCoopers LLP (PwC), which is aimed at obtaining evidence regarding the information described in 2023 Annual Sustainability Report and 2023 Greenhouse Gas Emissions Inventory Report (GHG Protocol), providing limited assurance of measures of our performance.

As part of this assurance process, we prepared this document, named **Basis of Preparation**, in accordance with the update of PwC's assurance methodology, based on ISAE 3000 standard, in order to serve as a guide and to direct and complement the reporting of sustainability information in **2023 Annual Sustainability Report**. The information was prepared in accordance with GRI Standards Standards 2021, issued by Global Reporting Initiative (GRI), also complying with the guidelines of the integrated reporting framework of the International Financial Reporting Standards Foundation (IFRS Foundation). Additionally, the report complies with the provisions of the Power Sector Accounting Manual, which guides the Annual Social and Environmental Responsibility Report, issued by the National Electric Energy Agency (ANEEL), the regulatory body for our activities.

The **Materiality** study, used in 2023 Report, was conducted in 2021/2022 by ISA and its companies and involved a survey with 720 representatives of our stakeholders: employees, shareholders, investors, media, members of associations and communities, customers, financial analysts and representatives of Governments, Non-Governmental Organizations (NGOs) and new generations, in telephone interviews, online media and discussion groups. Additional themes and concerns to those presented in the initial scope of the business survey were not mentioned in the approaches.

2023 Annual Sustainability Report, containing the materiality study, is available for consultation via the link: <https://www.isacteep.com.br/pt/sustentabilidade/relatorio-anual-de-sustentabilidade>

The items included in our Basis of Preparation are described below: - **organizational boundaries** considered for reporting sustainability information and the exceptions to these boundaries, when applicable; - **monetary information** reported and the accounting information in relation to the Financial Statements; - the main **systems used for collecting**, recording and reporting sustainability information and; the **reporting criteria** for each of the GRI Standards indicators reported.

Organizational boundaries and exceptions to the reporting scope

In this item, we detail the scope and its exceptions and the company's organizational boundaries described in 2023 Annual Sustainability Report.

The scope of the Report includes the assets in operation and construction of ISA CTEEP and the subsidiaries in which we hold full interest (100%), except when indicated in a footnote. We also included, throughout the report, some highlights of assets in which we only hold equity and assets under construction.

In 2023, we ended the year with the award of three new concessions won through auctions promoted by ANEEL: Lot 1 (Serra Dourada Project), Lot 7 (Itatiaia Project) and Lot 9 (Água Vermelha Project). In addition to significantly increasing our portfolio with these concessions, we celebrated the successful completion of the full implementation of Itaúnas Project, a wholly-owned subsidiary of ISA CTEEP located in the municipalities of Itaúnas and Viana, in the state of Espírito Santo. In addition, we started the commercial operation of Triângulo Mineiro Project, another wholly-owned subsidiary of ISA CTEEP, located in the state of Minas Gerais, important projects for the population of the Southeast region.

All exceptions and/or changes to the organizational boundaries of specific indicators listed in the "Exceptions to boundaries and reporting period" column of the Indicators and Criteria Table are available in the Table.

Accounting information, currencies and translation

For 2023 Annual Sustainability Report, we followed the guidelines of ANEEL's Power Sector Accounting Manual (MCSE), in which financial results are shown on a corporate basis, and not only on a regulatory basis, following the International Financial Reporting Standards (IFRS), issued by the International Accounting Standards Board (IASB).

Economic and financial data are presented in 2023 Report on a consolidated basis (wholly-owned subsidiaries and companies with equity income), in line with our Financial Statements for the same period, available for consultation through the link: <https://www.isacteep.com.br/ri/informacoes-financeiras/central-de-resultados>.

It is worth noting that our individual and consolidated financial statements for the year 023 were audited by an independent third party and are not the scope of this assurance.

Also based on the Financial Statements, for 2023 Report, the currency used was the Brazilian real and there was no translation of amounts.

Reporting systems

The main systems used to obtain the primary data on which the indicators reported in 2023 Annual Sustainability Report were based were:

- **Sustainability Indicator System (SIS)**, a platform hired by ISA CTEEP for managing sustainability indicators and performance, obtaining the data that make up quantitative indicators reported, and the Sustainability area is responsible for managing, consolidating data and administering the tool. The operational and administrative areas are responsible for collecting, inputting and validating data on the platform. The frequency of data input varies according to the types, themes and demands of the process and GRI indicators, and can be monthly, quarterly or annually.
- Specifically for the management of the sulphur hexafluoride (SF₆) indicator, we currently use **SAP**, in which the technical and operational areas input the information and then pass on the consolidated data to the Sustainability area.

Breakdown of reporting criteria

This item covers the reporting criteria and assumptions included in “Indicators and Criteria Table”, which was prepared following the guidelines of PwC methodology. It also shows the GRI Standards 2021 indicators corresponding to our business, with the description and breakdown of the criteria corresponding to each indicator, in addition to highlighting the exceptions and/or changes that occurred in the boundaries and reporting periods (January 1, 2023 to December 31, 2023), when applicable.

The contents and indicators defined as mandatory for reporting have been updated and are in line with GRI Standards 2021, materiality and are available both throughout the Report and in the Table below.

Regarding exceptions and/or changes to reporting limits, these were included and explained in the table, when applicable to each indicator.

“Indicators and Criteria Table” is available below.

GRI Disclosure	Standard Name	Criterion details	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
2-6 (2021)	Activities, value chain and other business relationships	<p>c. Relevant business relationships: refer to equity interests in other companies. The concessions in which ISA CTEEP has equity interests are indicated in the report, but these do not fall within the scope of reporting the GRI contents.</p> <p>d. Significant changes refer to: changes in the company's corporate control; the start and end of concession agreements; the insourcing or outsourcing of activities; and the company's entry into or exit from certain markets. In 2022, the significant changes involve the award of new concession agreements.</p>	n/a	n/a	n/a
2-7 (2021)	Employees	<p>The concept used for "employees" are employees hired under Brazilian Labor Law (CLT), covered by a collective agreement, full-time, and Statutory Officers, who are included in our Payroll, excluding Apprentices, Members of the Board of Directors and Interns. They all fit into GRI concept of permanent, full-time employees.</p> <p>Interns and apprentices are hired under specific terms, considering current legislation. Members of the Board of Directors are chosen by vote, through an Annual Shareholders' Meeting, in the presence of shareholders.</p> <p>ISA CTEEP has no "temporary employees" or "jobs without guaranteed working hours" or "part-time jobs".</p> <p>Functional categories are defined as: Members of the Board of Directors, Chief Executive Officer, Officers, Managers, Coordinators, Specialists, Administrative, Operational Technicians, Interns and Apprentices. These groups are reported in GRI 2-8 content.</p> <p>Significant fluctuations: refer to variations in the number of employees of more than 10% due to restructuring and significant changes in the company.</p>	n/a	n/a	n/a
2-8 (2021)	Workers who are not employees	Significant fluctuations: refer to variations in the number of other workers (outsourced, interns, apprentices and members of the board of directors) of more than 10% due to restructuring and significant changes in the company.	n/a	n/a	n/a
2-9 (2021)	Governance structure and composition	c. The terms of office in force at the end of the reporting year are considered for the composition of the Board of Directors. There are no alternate members on the Board of Directors.	n/a	n/a	n/a

GRI Disclosure	Standard Name	Criterion details	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
2-15 (2021)	Conflicts of interest	a. The concept adopted for “conflict of interest” is defined in the internal standard Conflict of Interest NOR.CP2, and is characterized as: situation that occurs when, due to their role, an Officer or an Employee of ISA CTEEP or its Subsidiaries shall make a decision or omit an action and are in a position to choose between the interest of ISA CTEEP or the corresponding company and their own interest or that of a Third Party, so that to opt for either of the latter two would undermine their objectivity and independence. Conflict of Interest can be temporary or permanent, the latter when it is reiterated over time.	n/a	n/a	n/a
2-16 (2021)	Communication of critical concerns	a. The concept of critical concerns is the same as RISK: an uncertain event that may prevent the company from meeting its strategic goals and/or affect business resources (see internal standard NOR.RI1).	n/a	n/a	n/a
2-20 (2021)	Process to determine remuneration	a. Fixed, variable compensation and benefits are considered, as applicable to each instance. The compensation of the Board of Directors is exclusively fixed, while Officers are eligible for variable compensation based on goals and benefits. a.ii. The process of developing compensation policies is supervised by the Organizational Talent Committee and includes consultation with shareholders' opinions through their representation on the Committee. There is no consultation with the opinions of other stakeholders.	n/a	n/a	n/a
2-21 (2021)	Annual total compensation ratio	a. Total compensation: refers to base compensation (base salary + fixed additional payments) + variable compensation (long-term incentives + short-term incentives) + other compensation (Christmas bonus + vacation + night-shift premium + on-call + vacancy bonus + hazardous work premium + additional shift + overtime). Employees: considering employees hired under CLT and statutory employees Does not cover members of the Board of Directors, interns and apprentices. Rationale: Total compensation for the organization's highest paid-individual / median total compensation for all of the organization's employees to reach the compensation ratio for the period. Highest paid individual: defined as the person who had the highest total compensation in the period. Considering employees hired under CLT and statutory employees; does not cover members of the Board of Directors, interns and apprentices. b. The highest paid individual during the period is associated with the highest total compensation and may not necessarily hold the same position.	n/a	n/a	n/a

GRI Disclosure	Standard Name	Criterion details	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
2-23 (2021)	Policy commitments	a.iii. Precautionary principle: related to the management of risks to which ISA CTEEP and its companies are exposed, such as uncertain events that may divert it from achieving its strategic goals or affect business resources. It is understood that managing exposure to these events prevents the occurrence of serious impacts (for the company, its stakeholders, the environment and human rights), even if there is no scientific confirmation of the causal relationship and materialization of the risks.	n/a	n/a	n/a
2-30 (2021)	Collective bargaining agreements	a. Employees: considering employees hired under CLT. Does not cover members of the Board of Directors, interns and apprentices.	n/a	n/a	n/a
201-1 (2016)	Direct economic value generated and distributed	Information about SVA is based on financial statements that follow the technical pronouncement of CPC 09 - Statement of Value Added (SVA). SVA reported refers to ISA CTEEP and its subsidiaries, that is, consolidated.	n/a	n/a	n/a
201-2 (2016)	Financial implications and other risks and opportunities due to climate change	<p>a. Substantial changes are those that can significantly interfere with ISA CTEEP's business and, therefore, are mapped and assessed according to potential impact and probability of occurrence so that they can then be properly addressed.</p> <p>iii. The financial or opportunity implications are classified into the time horizon below: Current (0 - 1 year) Near future (1 - 3 years) Foreseeable future (3 - 5 years) Remote future (5 - 10 years) Unknown future (>10 years)</p> <p>V. The costs of the measures taken are described below: Potential amount of the impact/ opportunity identified: estimated range of R\$ million. The cost of responding to the risk/ opportunity will depend on the magnitude and characteristics of each event.</p>	n/a	n/a	n/a
203-1 (2016)	Infrastructure investments and services supported	<p>a) Investments considered significant refer to the implementation of new substations or transmission lines, or innovative and pioneering solutions, as well as the set of reinforcements and improvements implemented in the existing system.</p> <p>b) Impacts are considered relevant when they provide benefits for a region, or for the entire existing system, and are positive when solve problems that affect load service, generation flow or system reliability. The negative impacts of this type of investment are generally negligible, as the choice of work (investment) to be implemented in the transmission system is assessed as being in the public interest, and the solutions are previously assessed in terms of their social and environmental impact and tariff fairness.</p>	n/a	n/a	n/a

GRI Disclosure	Standard Name	Criterion details	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
204-1 (2016)	Proportion of spending on local suppliers	a. Amount of local purchases in the period / Total amount of purchases in the period. There is no supplier category excluded in the calculation.	n/a	n/a	n/a
205-1 (2016)	Operations assessed for risks related to corruption	<p>a. For the total and percentage of Operations, the company ISA CTEEP and its subsidiaries were considered in their entirety, so the Compliance Program covers the whole of ISA CTEEP and its subsidiaries. Anti-corruption compliance risks comprise 16 risk events, grouped into 6 categories in business risks, with the severity of each risk event considered according to the exposure of the business and the Company's operations.</p> <p>b. Significant risks are defined as: any event and/or incident related to anti-corruption, money laundering and bribery in all its forms, irrespective of their severity. Applied to contracted companies and/or representatives granted to act on behalf of the Company before the Public Administration, as well as potential situations of conflict of interest, favoritism of suppliers and/or undue action by contractors, are the main anti-corruption compliance risks.</p>	n/a	n/a	n/a
205-2 (2016)	Communication and training about anti-corruption policies and procedures	<p>a, b, c, d and e: All corporate compliance policy guidelines are submitted for knowledge and approval by members of corporate governance. Through the Intranet portal (TransNet) and the standards and procedures governance area, compliance documents are communicated to all employees and are reinforced in e-learning ethics training.</p> <p>The segregation of the categories was based on the number of active employees who attended and/or received training, the communications have no tangible measurement, and capillarity is achieved through the company's communication channels.</p> <p>Only the reporting period was considered in the responses to each item, i.e., from January to December 2023.</p>	n/a	n/a	n/a
205-3 (2016)	Confirmed incidents of corruption and actions taken	<p>a. "Confirmed incidents" are defined as: reports received via the Ethics Line Channel classified as incident type "corruption" and after due investigation concluded as Well-founded.</p> <p>"Corruption" means: practices such as bribery, kickback payments, fraud, extortion, collusion and money laundering, offering or receiving any gift, loan, commission, reward or other advantage by or to any person as an inducement to do something dishonest, illegal or that represents a breach of trust in the conduct of the company's business. Not limited to relations with public authorities.</p> <p>b. Classified in categories aligned with the Communications and Sustainability team based on the list of active employees.</p>	n/a	n/a	n/a

GRI Disclosure	Standard Name	Criterion details	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
206-1 (2016)	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<p>Pursuant to our Code of Ethics and Conduct, at ISA CTEEP we reject any practice that is contrary to the economic order and that threatens or limit free competition; that jeopardizes the interests of consumers and markets; that may damage the reputation of the company in its activities and business; that violates the legal and internal provisions of the matter, or that may be seen as collusive practices. Protection of copyright and intellectual property is promoted in all circumstances.</p> <p>However, we do not have a basis for legal actions relating to anti-competitive behavior and violations of antitrust and antimonopoly laws. We have a Policy for Interaction with Public Officials, which establishes appropriate rules of conduct in relationships with public authority representatives. In 2023, there were no lawsuits for anti-competitive behavior, anti-trust, and monopoly practices.</p> <p>Thus, the general criterion used is to analyze the scope of reports or general actions received through the Ethics Line Channel and provide appropriate treatment.</p>	n/a	n/a	n/a
302-1 (2016)	Energy consumption within the organization	<p>Energy from the concessionaire is monitored at 101 facilities (headquarters, warehouses, workshops, substations, microwaves, tunnels) that have their own consumption meter. The power supply originates exclusively from the energy distribution company.</p> <p>Energy from the auxiliary service is monitored at 89 facilities (substations) that have their own consumption meter. The power supply originates exclusively from the local auxiliary service.</p> <p>Standards, methodologies, assumptions and/or calculation tools adopted: The standard used was ISA CTEEP's NOR.SR2 Management of Eco-Efficiency Indicators. This standard establishes all the guidelines for managing information related to the company's energy consumption. The platform for filling out and validating data on a monthly basis is the SIS - Sustainability Indicator System.</p>	n/a	<p>In 2023, we included monitoring of the following facilities: SE Viana 2, SE João Neiva 2, SE Uberlândia and SE Araxa.</p> <p>We included in 2023 report, in addition to the energy concessionaire's consumption, the auxiliary service's own consumption.</p>	<p>In 2023, we included monitoring of facilities that came into operation in the year.</p> <p>The consumption of the auxiliary service was considered as a way of accounting for the total energy consumed by the Company (concessionaire + auxiliary service).</p>

GRI Disclosure	Standard Name	Criterion details	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
302-4 (2016)	Reduction of energy consumption	<p>The assumption considered for calculating the reduction is the total energy consumption monitored each year for fuel and energy.</p> <p>The tool used to manage the information is SIS - Sustainability Indicator System and the tool for calculating emissions according to the GHG Protocol methodology.</p>	n/a	<p>In 2023, we included monitoring of the following facilities: SE Viana 2, SE João Neiva 2, SE Uberlândia and SE Araxa.</p> <p>We included in 2023 report, in addition to the energy concessionaire's consumption, the auxiliary service's own consumption.</p>	<p>In 2023, we included monitoring of facilities that came into operation in the year.</p> <p>The consumption of the auxiliary service was considered as a way of accounting for the total energy consumed by the Company (concessionaire + auxiliary service).</p>
303-3 (2018)	Water withdrawal	<p>b) Areas with water stress: areas classified as having high and extremely high potential for water scarcity were considered.</p> <p>c) Dissolved solids: we consider freshwater analyzes with the presence of total dissolved solids ≤1,000 mg/L.</p> <p>2.1 The Aqueduct Water Risk Atlas was used - available on the website wri.org.</p> <p>Water from the concessionaire is monitored at 73 facilities (headquarters, warehouse, substations, microwaves) that have their own consumption meter. The water withdrawal originates exclusively from the water distribution company.</p> <p>Water from underground sources (wells) is monitored at 45 facilities (substations and microwaves) that have their own consumption meter. The source of water withdrawal comes exclusively from underground withdrawal (wells) in the localion.</p>	n/a	<p>In 2023, we included monitoring of the following facilities: SE Nova Ponte, SE João Neiva 2, SE Viana 2 and SE Mogi Mirim II.</p>	<p>In 2023, we included the facilities that came into operation and SE Mogi Mirim II that began to be captured by the concessionaire.</p>

GRI Disclosure	Standard Name	Criterion details	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
304-1 (2016)	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<p>Owned, leased and managed operating unit: enterprise managed by ISA CTEEP.</p> <p>Environmental protection areas: full protection conservation units, as defined by the Chico Mendes Institute for Biodiversity Conservation mean: "Conservation Units whose basic purpose is to preserve nature, freeing it as much as possible from human interference; as a rule, only indirect use of natural resources is allowed, i.e., not involving consumption, collection, damage or destruction, except for cases provided for in the Law of the National System of Conservation Units (SNUC)."</p> <p>Areas of high biodiversity value: AAVCs are areas that have values considered exceptional or critical for species diversity, maintenance of threatened ecosystems, promotion of environmental services and community values.</p> <p>Biodiversity value is characterized by presence on a protection list: the value of biodiversity can be observed through significant concentrations of species diversity; large areas of forest that form relevant landscapes or mosaics; rare or endangered ecosystems in a given location, where preservation is a priority.</p>	n/a	n/a	n/a
304-2 (2016)	Significant impacts of activities, products and services on biodiversity	<p>a. Significant direct impact: impact on the environment resulting from the implementation and/or operation of ISA CTEEP projects based on a simple cause and effect relationship;</p> <p>b. Significant indirect impact: impact on the environment resulting from the implementation and/or operation of ISA CTEEP projects resulting from a secondary reaction in relation to the action, or when it is part of a chain of reactions.</p>	n/a	n/a	n/a

GRI Disclosure	Standard Name	Criterion details	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
304-3 (2016)	Habitats protected or restored	<p>a. Independent External Experts: specialist who has no connection with the company and who has the expertise to audit the data subject to analysis. In cases where the protection and restoration action is linked to an environmental commitment, a third-party verification is required, and the body issuing the environmental intervention authorization is responsible for its validation.</p> <p>d. The main guiding instrument is ISA CTEEP's environmental policy, a document that states the company's commitment to the quality and excellence of environmental management applied to the entire life cycle of its assets. In this sense, the company is committed to minimizing impacts on the environment, complying with applicable environmental legislation, and mitigating/compensating for the impacts generated by the implementation and operation of its projects.</p> <p>Therefore, in connection with the mitigation/compensation of the impacts generated by the suppression of vegetation and intervention in the Permanent Preservation Area (APP) due to the implementation and maintenance of the company's projects, there are environmental preservation and protection actions involving three different initiatives, including the registration of a Legal Reserve – RL in excess of the mandatory percentage in the company's forested area, the execution of enrichment and reforestation of degraded areas, and the land property regularization of Conservation Units.</p>	n/a	n/a	n/a
304-4 (2016)	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Period considered: from January 1, 2023 to December 31, 2023.	n/a	n/a	n/a
305-1 (2016)	Direct (Scope 1) GHG emissions	<p>Emission sources considered for scope 1 emissions: (fuel, SF6, extinguisher recharge, compensators)</p> <p>The tool used to manage the information is SIS - Sustainability Indicator System and the tool for calculating emissions according to the GHG Protocol methodology.</p>	For scope 1 emission sources, there were no exclusions in scope during the period.	For scope 1 emission sources - Fuel: the fleet was expanded. For SF6 emissions, the installed capacity was expanded. There were no changes to the scope of synchronous compensators and extinguisher recharging during the period.	Fuel: Acquisition of new vehicles in the fleet to serve projects under construction/operation.

GRI Disclosure	Standard Name	Criterion details	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
305-2 (2016)	Energy indirect (Scope 2) GHG emissions	<p>In 2023, there was a review in the methodology for calculating the percentage of transmission losses, under which the indicator started to consider transmission lines and transformers in operation at the end of the established reporting period and considering for the calculation the flow of energy traveling through each transmission line and each transformer of the basic network (voltage >= 230 kV) in which ISA CTEEP and the wholly-owned subsidiaries are responsible for operation (energy transmitted). Losses are calculated based on the energy figure measured at each of the terminals. In other words, basically the loss is the energy of one terminal subtracting the energy of the other terminal. All lines and transformers considered are entitled to RAP (Annual Permitted Revenue) for the project and sectioned stretches are also considered, excluding complementary network lines.</p> <p>The tool used to manage the information is SIS - Sustainability Indicator System and the tool for calculating emissions according to the GHG Protocol methodology</p>	n/a	<p>Update on energy emission factor.</p> <p>Inclusion of the following companies: Itaúnas and Triângulo Mineiro Project"</p>	<p>According to the update of GHG tool version 2023</p> <p>The companies entered into operation in 2023.</p>
305-3 (2016)	Other indirect (Scope 3) GHG emissions	<p>Concept of significant changes: refers exclusively to any change in the calculation methodology for scope 3 categories</p> <p>The tools used to manage Scope 3 emissions are: SIS - Sustainability Indicator System and the tool for calculating emissions according to the GHG Protocol methodology.</p>	n/a	In 2023, we included employee commuting (home-work) emissions in scope 3 of the emissions inventory.	According to GHG tool version 2023
305-5 (2016)	Reduction of GHG emissions	<p>The tool used to manage the information is SIS - Sustainability Indicator System and the tool for calculating emissions according to the GHG Protocol methodology.</p> <p>Concept of "associated primary effects": includes activities aimed at reducing GHG emissions, such as: initiatives to reduce SF6 leaks, fuel consumption, energy, etc.</p> <p>Concept of "significant secondary effects": includes actions with a lower impact related to a reduction initiative, for example: encouraging employees to travel by more sustainable means, replacing conventional light bulbs with LED bulbs.</p>	n/a	n/a	n/a
306-1 (2020)	Waste generation and significant waste-related impacts	Significant impacts – actual and potential: poorly managed waste, which causes visual pollution, soil, air and groundwater pollution.	n/a	In 2023, the final disposal of solid waste occurred according to demand, in the following locations: ISA CTEEP (Cabreúva Regional) and IESUL	Waste disposal occurs according to existing demand during the period.

GRI Disclosure	Standard Name	Criterion details	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
306-2 (2020)	Management of significant waste-related impacts	<p>Significant impacts – actual and potential: poorly managed waste, which causes visual pollution, soil, air and groundwater pollution.</p> <p>Criteria for significant impacts - pollution caused by waste that is considered hazardous by national legislation and may have an actual or potential impact on the company's operations.</p>	n/a	n/a	n/a
306-4 (2020)	Waste diverted from disposal	<p>The information entered in SIS refers to the disposal processes generated by the different areas of ISA CTEEP. After the write-offs and the appropriate validations (Regulatory, Maintenance, Accounting and CSC areas), the reverse logistics service provider is called in to carry out the weighing. After weighing, the measured quantities are validated by those responsible for the disposal. With the validation approved, the quantities are entered into SAP (disposal stock) and the removal of scrap is subsequently scheduled by the reverse logistics provider.</p>	n/a	n/a	n/a
306-5 (2020)	Waste directed to disposal	<p>The information entered in SIS refers to the disposal processes generated by the different areas of ISA CTEEP. After the write-offs and the appropriate validations (Regulatory, Maintenance, Accounting and CSC areas), the reverse logistics service provider is called in to carry out the weighing. After weighing, the measured quantities are validated by those responsible for the disposal. With the validation approved, the quantities are entered into SAP (disposal stock) and the removal of scrap is subsequently scheduled by the reverse logistics provider. For hazardous waste, data is calculated using the hazardous waste disposed of during the period by a specialized company. The information reflects the transported volume reported in MTR - Waste Transport Manifest.</p>	n/a	<p>In 2023, the final disposal of solid waste occurred according to demand, in the following locations: ISA CTEEP (Cabreúva Regional) and IESUL</p>	<p>Waste disposal occurs according to existing demand during the period.</p>
308-1 (2016)	New suppliers that were screened using environmental criteria	<p>New Suppliers - suppliers with whom agreements were signed in the period, irrespective of whether they were already contracted in previous periods.</p> <p>Environmental Criteria – Comply with and respect environmental legislation and environmental policy so as to interfere as little as possible with the environment, adopting the necessary preventive and precautionary measures, especially with regard to environmental conservation, protection of fauna and flora, working methods and waste disposal.</p> <p>Selection Assumptions - 100% of new suppliers are subject to environmental assessments according to the pre-approval process.</p> <p>Rationale - The percentage of new suppliers assessed and selected according to environmental criteria: Number of suppliers with new agreements selected through environmental assessment / Total number of suppliers with new agreements in the year.</p>	n/a	n/a	n/a

GRI Disclosure	Standard Name	Criterion details	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
401-1 (2016)	New employee hires and employee turnover	<p>Hiring rate = number of hires divided by the average headcount for the year</p> <p>Turnover rate = average between hires and dismissals divided by the average headcount for the year</p> <p>The concept used for "employees" are employees hired under Brazilian Labor Law (CLT), covered by a collective agreement, full-time, and Statutory Officers, who are included in our Payroll, excluding Apprentices, Members of the Board of Directors and Interns.</p>	n/a	Yes	For this cycle, the measurement rationale was adjusted (using internal selection processes and moves). Change due to staff increase in new projects (auction awards in 2023) and changes in structures.
401-3 (2016)	Maternity/paternity leave	<p>The concept adopted was: the total number of employees, broken down by gender, eligible to take parental leave during the period is counted. Employees entitled to maternity/paternity leave are those covered by organizational policies, agreements or contracts that provide for the right to such leave, and do not include members of the Board of Directors, trainees and apprentices.</p>	n/a	n/a	n/a
402-1 (2016)	Minimum notice period regarding operational changes	<p>a. Significant operational changes: are those that significantly affect workers, such as restructuring, outsourcing of operations, closure of activities, expansions, new units, acquisitions, sale of all or part of the organization or mergers.</p> <p>Employees: considering employees hired under CLT and statutory employees Does not cover members of the Board of Directors, interns and apprentices.</p>	n/a	n/a	n/a
403-1 (2018)	Occupational health and safety management system	<p>The concept used for "employees" are employees hired under Brazilian Labor Law (CLT), covered by a collective agreement, full-time, and Statutory Officers, who are included in our Payroll.</p> <p>Period: from January to December 2023.</p> <p>Interns and apprentices are hired under specific terms, considering current legislation. Members of the Board of Directors are chosen by vote, through an Annual Shareholders' Meeting, in the presence of shareholders.</p> <p>Workers who are not employees: those with no CLT contract, third parties and legal entities.</p>	n/a	n/a	n/a

GRI Disclosure	Standard Name	Criterion details	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
403-2 (2018)	Hazard identification, risk assessment, and incident investigation	<p>The concept used for "employees" are employees hired under Brazilian Labor Law (CLT), covered by a collective agreement, full-time, and Statutory Officers, who are included in our Payroll.</p> <p>Period: from January to December 2023.</p> <p>Interns and apprentices are hired under specific terms, considering current legislation. Members of the Board of Directors are chosen by vote, through an Annual Shareholders' Meeting, in the presence of shareholders.</p> <p>Workers who are not employees: those with no CLT contract, third parties and legal entities.</p> <p>The mechanisms and initiatives described do not differ in the management of own and third-party workers.</p>	n/a	n/a	n/a
403-3 (2018)	Occupational health services	<p>The concept used for "employees" are employees hired under Brazilian Labor Law (CLT), covered by a collective agreement, full-time, and Statutory Officers, who are included in our Payroll.</p> <p>Period: from January to December 2023.</p> <p>Interns and apprentices are hired under specific terms, considering current legislation. Members of the Board of Directors are chosen by vote, through an Annual Shareholders' Meeting, in the presence of shareholders.</p> <p>Workers who are not employees: those with no CLT contract, third parties and legal entities.</p> <p>Occupational health services are not provided to third-party employees. Compliance with NR 07 is required in the agreement, according to the risk exposure within the activities that will be performed and control is done by the contractor management platform.</p>	n/a	n/a	n/a

GRI Disclosure	Standard Name	Criterion details	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
403-4 (2018)	Worker participation, consultation and communication to workers regarding occupational health and safety	<p>The concept used for "employees" are employees hired under Brazilian Labor Law (CLT), covered by a collective agreement, full-time, and Statutory Officers, who are included in our Payroll.</p> <p>Period: from January to December 2023.</p> <p>Interns and apprentices are hired under specific terms, considering current legislation. Members of the Board of Directors are chosen by vote, through an Annual Shareholders' Meeting, in the presence of shareholders.</p> <p>Workers who are not employees: those with no CLT contract, third parties and legal entities.</p> <p>The Occupational Health and Safety Area has integration programs for both its own employees and third-party employees.</p>	n/a	n/a	n/a
403-5 (2018)	Training of workers in occupational health and safety.	<p>The concept used for "employees" are employees hired under Brazilian Labor Law (CLT), covered by a collective agreement, full-time, and Statutory Officers, who are included in our Payroll.</p> <p>Period: from January to December 2023.</p> <p>Interns and apprentices are hired under specific terms, considering current legislation. Members of the Board of Directors are chosen by vote, through an Annual Shareholders' Meeting, in the presence of shareholders.</p> <p>Workers who are not employees: those with no CLT contract, third parties and legal entities.</p> <p>The Occupational Health and Safety Area has integration programs for both its own employees and third-party employees.</p>	n/a	n/a	n/a
403-6 (2018)	Promotion of worker health	<p>The concept used for "employees" are employees hired under Brazilian Labor Law (CLT), covered by a collective agreement, full-time, and Statutory Officers, who are included in our Payroll.</p> <p>Period: from January to December 2023.</p> <p>Interns and apprentices are hired under specific terms, considering current legislation. Members of the Board of Directors are chosen by vote, through an Annual Shareholders' Meeting, in the presence of shareholders.</p> <p>Workers who are not employees: those with no CLT contract, third parties and legal entities.</p> <p>The Health area's work is restricted to own employees.</p>	n/a	n/a	n/a

GRI Disclosure	Standard Name	Criterion details	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
403-7 (2018)	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<p>a. Significant impacts are those that may cause accidents and occupational illnesses. We included the necessary measures to preserve health and safety at work and to manage the hazards associated with processes, implementing risk management measures aimed at eliminating hazards and significant impacts, through OSH performance and the criticality classification of accidents that have occurred.</p> <p>Workers who are not employees: those with no CLT contract, third parties and legal entities.</p>	n/a	n/a	n/a
403-8 (2018)	Workers covered by an occupational health and safety management system	<p>Employees: employees hired under Brazilian Labor Law (CLT), covered by a collective agreement, full-time, and Statutory Officers, who are included in our Payroll.</p> <p>Workers who are not employees: those with no CLT contract, third parties and legal entities.</p>	n/a	This indicator was not monitored and became so at the end of 2023	In this case, since we have already reported on the other contents of the GRI Standard, we considered that this indicator could be included and the percentage of coverage of the health and safety system could be reported.
403-9 (2018)	Work-related injuries	<p>Employees: employees hired under Brazilian Labor Law (CLT), covered by a collective agreement, full-time, and Statutory Officers, who are included in our Payroll.</p> <p>Workers who are not employees: those with no CLT contract, third parties and legal entities.</p> <p>ii. Accident with serious consequences (except fatality): refers to accidents classified as Permanent Physical Disability: injury that results in permanent partial or total physical disability, mutilation.</p> <p>iii. The company follows the guidelines of the internal procedure "PRO.SST5" to report work accidents. OSH Management is responsible for communicating events to ISA CTEEP and external bodies, following legal terms and specific guidelines.</p> <p>v. The total number of hours worked comprise our own MHW (man-hours worked), calculated based on the team report in the SAP system (transaction ZHRR007), and MHW of outsourced companies, which is consolidated on a monthly basis by the contract manager and sent to our (OHS) area for reporting.</p>	n/a	n/a	n/a

GRI Disclosure	Standard Name	Criterion details	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
403-10 (2018)	Work-related ill health	<p>Employees: employees hired under Brazilian Labor Law (CLT), covered by a collective agreement, full-time, and Statutory Officers, who are included in our Payroll.</p> <p>Workers who are not employees: those with no CLT contract, third parties and legal entities.</p> <p>ii. Occupational diseases of mandatory reporting: occupational disease with a leave of absence resulting from an "ICD" that has been recognized (granted) by the National Institute of Social Security (INSS) as a Social Security Epidemiological Technical Nexus (NTEP). NTEP is obtained by cross-referencing ICD-10 (International Classification of Diseases) and CNAE (National Classification of Economic Activity) codes.</p>	n/a	This indicator was not monitored and became so at the end of 2023	In this case, since we have already reported on the other contents of the GRI Standard, we considered that this indicator could be included and the occurrence of occupational illnesses among employees and third parties and the rate of fatalities resulting from occupational illnesses could be monitored.
404-1 (2016)	Average hours of training per year per employee	<p>The concept used for "employees" are employees hired under Brazilian Labor Law (CLT), covered by a collective agreement, full-time, and Statutory Officers, who are included in our Payroll, excluding Apprentices, Members of the Board of Directors and Interns.</p> <p>Period: from January to December 2023.</p> <p>Average hours refers to the average number of employees. Training and qualification hours are measured by the total number of employees divided by the total number of training hours during the period.</p> <p>Professional training is the set of initiatives and actions (courses, training) that help employees develop their professional skills. This training can focus on technical or behavioral skills.</p> <p>Functional categories are defined as: Executive Board, Management, Coordination, Specialists, Administrative and Operational.</p>	n/a	n/a	n/a
404-3 (2016)	Percentage of employees receiving regular performance and career development reviews	<p>The concept used for "employees" are employees hired under Brazilian Labor Law (CLT), covered by a collective agreement, full-time, and Statutory Officers, who are included in our Payroll, excluding Apprentices, Members of the Board of Directors and Interns.</p> <p>Period: from January to December 2023.</p> <p>Functional categories are defined as: Executive Board, Management, Coordination, Specialists, Administrative and Operational.</p> <p>Performance and career development assessments are based on the position, Individual Development Plan (IDP) and goals for each area.</p>	n/a	n/a	n/a

GRI Disclosure	Standard Name	Criterion details	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
405-1 (2016)	Diversity of governance bodies and employees	<p>The concept adopted was: the total number of employees identified as Members of the Board of Directors is counted, according to the Payroll at the end of the period (December). In this field, all members of the board of directors and supervisory board are considered, broken down by gender and generation intervals: <30 years, from 30 to 50 years and > 50 years.</p> <p>Functional categories are defined as: Executive Board, Management, Coordination, Specialists, Administrative and Operational.</p>	n/a	n/a	n/a
405-2 (2016)	Ratio of basic salary and remuneration of women to men	<p>The calculation is based on the average compensation of women in the category divided by the average compensation of men in the same category. Formula: Average compensation of women in the category / Average compensation of men in the same category.</p> <p>Positions assessed: Executive Board, Management, Coordination, Specialists, Administrative, Operational.</p> <p>Workforce: considering employees hired under CLT and statutory employees. Does not cover members of the Board of Directors, interns and apprentices</p> <p>Base salary: refers to the base salary + fixed additional payments.</p> <p>Total compensation: refers to base compensation (base salary + fixed additional payments) + variable compensation (long-term incentives + short-term incentives) + other compensation (Christmas bonus + vacation + night-shift premium + on-call + vacancy bonus + hazardous work premium + additional shift + overtime).</p>	n/a	n/a	n/a
406-1 (2016)	Incidents of discrimination and corrective actions taken	<p>Cases of discrimination are understood as: the act and result of treating people unequally, imposing unequal burdens or denying them benefits, instead of treating each person fairly on the basis of individual merit. It also includes harassment, defined as a series of comments or actions that are unwanted, or that are reasonably known to be unwanted by the person to whom they are addressed.</p> <p>The Ethics Line Channel has a specific category (which can be filtered as: moral harassment, physical aggression or discrimination) for registering any report of discrimination or prejudice of any nature, race, religion, age group, biological gender, political beliefs, nationality, sexual orientation, gender identity or expression, physical condition or any other.</p>	n/a	n/a	n/a

GRI Disclosure	Standard Name	Criterion details	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
407-1 (2016)	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<p>During the contracting process, ISA CTEEP assessed and defines contractual clauses to mitigate risks, reinforcing such practices through the Code of Conduct for Suppliers and the Pre-Qualification Platform. The periodic performance assessment and contract termination in the event of non-compliance reinforce the company's unbreakable commitment. The company also has a collaborative procedure between the Procurement and Compliance areas to monitor contractors and subcontractors, classifying them into groups based on the corruption risks identified. The Procurement area carries out Supplier Surveillance at 34 public websites, covering documents and risk analysis, helping to mitigate risks and impacts.</p> <p>The same concept used for "employees" is used for "workers": employees hired under Brazilian Labor Law (CLT), covered by a collective agreement, full-time, and Statutory Officers, who are included in our Payroll. Does not cover members of the Board of Directors, interns and apprentices.</p>	n/a	n/a	n/a
408-1 (2016)	Operations and suppliers at significant risk for incidents of child labor	<p>Significant risk for incidents: through ISA CTEEP Ethics Line Channel, a mechanism for receiving reports on misconduct and any non-compliance with laws, rules and regulations, especially topics that violate human rights, we classify all reports of this nature as High Risk, as they are basic values that suppliers must meet in compliance with current legislation.</p> <p>Child labor: all forms of work performed by children and adolescents below the minimum permitted age. In Brazil, work is prohibited for those who have not yet reached the age of 16, as a general rule, in compliance with the rules of the ILO (International Labor Organization).</p> <p>Young workers: those aged between 18 and 24.</p> <p>Hazardous work: is characterized by activities that endanger the worker's life, according to NR 16, which expose the employee to permanent contact with: explosives, flammable products, electrical energy or even robberies or other types of physical violence in professional activities.</p> <p>Countries or geographical areas with operations and suppliers at significant risk: all the geographical areas in which we operate and the service providers that make labor available at our facilities throughout the country. It is worth mentioning that ISA CTEEP operates exclusively in Brazil.</p> <p>During the contracting process, all risks are assessed and at this point, according to the risks identified, the relevant contractual clauses are defined, with the aim of curbing such practices. In addition, the Code of Conduct for Suppliers addresses the issues in question and it is mandatory for suppliers to register on the Pre-Qualification Platform.</p>	n/a	n/a	n/a

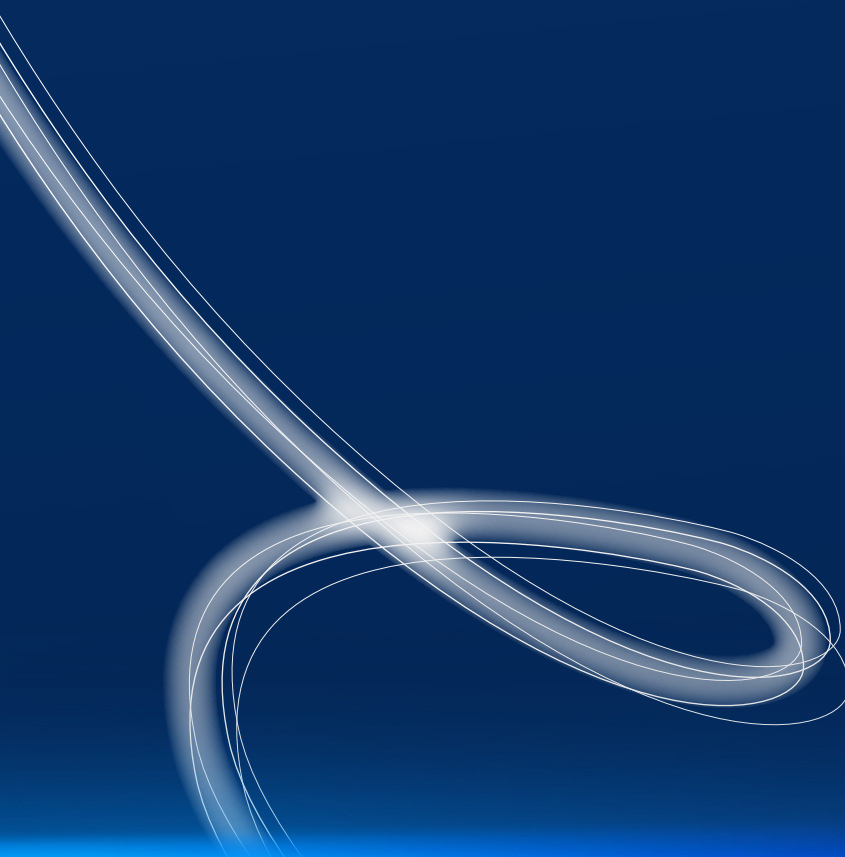
GRI Disclosure	Standard Name	Criterion details	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
409-1 (2016)	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<p>Significant risk of incidents: all reports of this type received through the Ethics Line Channel are classified as high risk by the tool and investigated by ISA CTEEP Ethics Committee.</p> <p>Forced or compulsory labor According to art. 149 of the Brazilian Criminal Code, compulsory labor is characterized by subjecting someone to forced labor or exhausting working hours, either subjecting them to degrading working conditions or restricting, by any means, their movement due to debt contracted with the employer or agent.</p> <p>Countries or geographical areas with operations and suppliers at significant risk: all the geographical areas in which we operate and the service providers that make labor available at our facilities throughout the country are assessed. It is worth mentioning that ISA CTEEP operates exclusively in Brazil.</p>	n/a	n/a	n/a
410-1 (2016)	Security personnel trained in human rights policies or procedures	<p>Specific content on human rights: outsourced surveillance and security employees are required to take a training or refresher course every two years, as per Federal Police ordinance 3233-2012, which applies the concept of Legislation Applied to Human Rights, with a 20 training hours.</p> <p>Rationale: Number of professionals working in surveillance and property security / Number of professionals in these activities with mandatory training under Brazilian legislation in force for surveillance/security.</p>	n/a	n/a	n/a
411-1 (2016)	Incidents of violations involving rights of indigenous peoples	<p>The Company's approach is based on listening, dialogue and respect for the environmental and cultural contexts of traditional peoples, with community participation throughout the process, from the development of studies to the design of programs and the implementation of actions. It is worth mentioning that ISA CTEEP complies with current legislation regarding environmental licensing procedures with these peoples. The impacted communities are addressed through the implementation of the mitigation actions contained in the Basic Environmental Program (PBA) approved by the intervening bodies, with the active participation of the indigenous community in the decisions of the PBA for the Indigenous Component (CI).</p> <p>The work being done aims to cause the least, or no, impact on traditional communities. This care starts with the studies of the auction routes and continues through to the operating license. To this end, the guiding document for intervention in indigenous or quilombola territory is Interministerial Ordinance No. 60 of March 24, 2015. Thus, the project must be complied with if there is interference within a radius of 8 km in the Legal Amazon and 5 km in other locations in relation to the project in quilombola communities that have Technical Identification and Delimitation Reports (RDIT) and areas occupied by indigenous peoples, whose detailed identification and delimitation report has been approved by an act of FUNAI, published in the Federal Official Gazette.</p>	n/a	n/a	n/a

GRI Disclosure	Standard Name	Criterion details	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
413-1 (2016)	Operations with local community engagement, impact assessments, and development programs	<p>a) ISA CTEEP + wholly owned Subsidiaries (in operation and under construction). The Company's criteria for determining actions are divided into eight fronts: Education; Institutional Strengthening; Local development and peace; Infrastructure; Coexistence with Infrastructure; Health and wellbeing; Support to culture and sport and Volunteering.</p> <p>i. Considering projects under implementation, in 100% (new projects), within the environmental licensing processes, the social impact is assessed through the periodic reports sent to the environmental and regulatory bodies. No gender analysis is performed.</p> <p>ii. Considering projects under implementation, in 100% (new projects), within the environmental licensing processes, the social impact is assessed through the periodic reports sent to the environmental and regulatory bodies. The works are continuously monitored, ensuring the application of previously defined environmental programs to prevent and/or mitigate negative impacts, as well as enhance positive effects.</p> <p>iv. The environmental licensing process includes an Environmental Impact Study and an Environmental Impact Report (EIA/RIMA), which present the results and conclusions of the assessment of the environmental and social and economic impacts resulting from the implementation and operation of the project. Based on this information, the licensing body asks the developer to draw up a Basic Environmental Plan (PBA), which establishes environmental and social measures to prevent, mitigate, recover and compensate for negative impacts, as well as enhancing positive impacts.</p> <p>v. Stakeholders are identified considering particularly the licensing body, intervening bodies, affected municipal governments, as well as civil society organizations and the population surrounding the area of influence of the assets. Based on this mapping, negotiations are conducted according to each stakeholder.</p> <p>vi. The Environmental Impact Assessment (EIA) includes a social and economic diagnosis of the areas of influence of the project, aimed at characterizing the social and economic environment that may be impacted. This involves the existing populations in the directly affected area, the area of direct and indirect influence, as well as the interrelationships of the regional social and economic environment that could be significantly changed by the indirect effects of the project.</p>	n/a	n/a	n/a

GRI Disclosure	Standard Name	Criterion details	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
413-2 (2016)	Operations with significant actual and potential negative impacts on local communities	<p>Operations: we consider as in operation the units already running Once the Operating License (LO) and the Definitive Release Term (TLD) have been granted, preparations to operate begin.</p> <p>Local communities and criteria for determining impacts: refers to communities located around the Company's projects. The definition of the main impacts caused applies to both the implementation and operation stages, and is related to land use and occupation restrictions. The limitation impositions are permanent or as long as the infrastructure is in place, and are considered to be of high intensity. However, it should be noted that environmental and social and economic issues are always taken into account in order to minimize changes to the sites where the projects will be installed.</p>	n/a	n/a	n/a
414-1 (2016)	New suppliers that were screened using social criteria	<p>Social criteria considered: ISA CTEEP has a platform for pre-qualifying suppliers. In the process, various documents are checked, such as federal revenue (validity of CNPJ), the Overdue Federal Liabilities, FGTS, CPOM, sintegra, transparency portal, simples nacional, as well as checking the company's activities; consultation of international lists and consultation of the SARLAFT/SIPLA system (a system that checks suppliers for involvement in drug trafficking, money laundering and terrorism), in addition to requiring a statement of conflict of interest.</p> <p>Rationale: Number of suppliers with new contracts that were screened using social criteria / Total number of suppliers with new contracts in the year.</p> <p>New suppliers: suppliers with contracts signed in the period. Suppliers with current contracts signed in previous years are not considered.</p>	n/a	n/a	n/a
418-1 (2016)	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<p>a. Substantiated complaints - Any incident arising from ethical misconduct, work safety as well as related to the violation of personal data privacy.</p> <p>Violation of customer privacy - violation of personal and confidential data, and information recorded in databases, in accordance with the legal provisions of the General Data Protection Law (LGPD).</p> <p>b. Leaks, theft or loss of customer data -We start from the concept of Incidents (or Incident): any action, intentional or accidental that may allow unauthorized access or cause the destruction, loss, alteration, communication, or any other form of inappropriate or unlawful processing of Personal Data. The operational details are set out in the internal LGPD standard for the Personal Data Security Incident Response Plan.</p> <p>2.1. Significant number - Any identification or suspicion of the occurrence of security breaches or any Security Incident (loss, deletion or unwanted or unauthorized exposure), which jeopardize the confidentiality or integrity of personal data.</p>	n/a	n/a	n/a

GRI Disclosure	Standard Name	Criterion details	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
EU12 (2014)	Transmission and distribution losses as a percentage of total energy	<p>Technical losses - Losses inherent to the energy transmission process due to the physical effect of transforming electrical energy into thermal energy (joule effect). Therefore, the amount of losses is directly proportional to the amount of energy transmitted, according to the energy system demand and asset availability.</p> <p>Non-technical losses - are not applicable to CTEEP. These are generally caused by energy theft and apply to distributors.</p> <p>Technical losses assumption - Considers transmission lines and transformers in operation at the end of the established reporting period. Energy flow that travels through each transmission line and each transformer of the basic network (voltage ≥ 230 kV) in which ISA CTEEP and its wholly owned subsidiaries have operating responsibility (transmitted energy).</p>	n/a	Yes	<p>In 2023, there was a review in the methodology for calculating the percentage of transmission losses, under which the indicator started to consider transmission lines and transformers in operation at the end of the established reporting period and considering for the calculation the flow of energy traveling through each transmission line and each transformer of the basic network (voltage ≥ 230 kV) in which ISA CTEEP and the wholly-owned subsidiaries are responsible for operation (energy transmitted). Losses are calculated based on the energy figure measured at each of the terminals. In other words, basically the loss is the energy of one terminal subtracting the energy of the other terminal. All lines and transformers considered are entitled to RAP (Annual Permitted Revenue) for the project and sectioned stretches are also considered, excluding complementary network lines.</p>

GRI Disclosure	Standard Name	Criterion details	Exceptions in limits and reporting period	Changes in limits and criteria since the last report	Justification for changes in limits and criteria since the last report
EU21 (2014)	Contingency planning measures, disaster/emergency management plan and training programs, and recovery/restoration plans	<p>Main risks and assumptions of events - Business risks are mapped, monitored and assessed by each area in relation to their criticality according to ISA CTEEP's Corporate Risk Management methodology. Therefore, they are included in the risk matrices for monitoring and treatment via action plans.</p> <p>External parties - The same concept as "stakeholders" is adopted: these are groups of people, organizations and institutions with which ISA CTEEP builds and shares common interests. They are visibly and legitimately part of the two-way interests of engagement with the company, with a significant impact on society and on the company itself.</p> <p>Other essential services - Energy transmission is the main service provided by ISA CTEEP and is essential for society. No other essential services within the scope of the Company's operations are applicable.</p>	n/a	n/a	n/a
EU25 (2014)	Number of injuries and fatalities to the public involving company assets including legal judgments, settlements and pending legal cases of diseases	Potential risks - uncertain event that may prevent the company from meeting its strategic goals and/or affect business resources.	n/a	n/a	n/a



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