



2024 Sustainability Report

Smart solutions
for the future
of energy.

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Message from leadership

GRI 2-22

In a shifting industry, we choose to grow with consistency, boldness, and accountability. In 2024, we took decisive steps to consolidate Brasol as a robust ecosystem of solutions for energy transition, capable of integrating leading-edge infrastructure, financial intelligence, and positive impact. It is not just about increasing our presence in the market, but about building a business model that adds real and lasting value for companies, investors, communities, and the planet.

This move demanded important strategic decisions. We redesigned the company into six business units and our management matrix to keep pace with expansion and sustain our growth. We strengthened our governance, improved risk management, and reinforced our culture, with an eye on performance and excellence. Meanwhile, we invested in our people and innovative solutions to lead the way through an ever-changing market.

We know that trust is built with coherence and transparency. Therefore, our commitment to sustainability is the backbone of our business. Each project we deliver takes a close look at risk mitigation, the generation of shared benefits, and the creation of solutions that make the energy transition not only possible, but desirable and feasible.

We follow with a long-term vision, courage to innovate, and responsibility to lead. And it is in this spirit that we invite you to come along with us. We are just at the beginning of a journey that shapes the future every day – with energy, excellence and purpose.

Ty Eldridge

CEO (Chief Executive Officer) and
acting CFO (Chief Financial Officer)

David Betancur Gómez

COO (Chief Operating Officer)

Founding Partners of Brasol

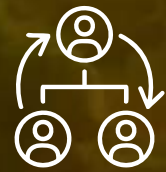
Our role is to stay ahead of
trends and turn challenges
into opportunities for a
smarter and more
sustainable future.





In 2024

 Click on the topics and learn more.



We have structured Brasol into **6 specialized business units**.



We strengthened our governance and management structure with a **matrix model**.



We internalized the structure of **technical customer service**, monitoring, maintenance, and asset management, with specific training for the staff.



We reached the milestone of:

113 assets in operation;

199 MW of installed power;

We are present in **21 states and the Federal District**.



We appraised

BRL 17,8 B

in assets for procurement in 2024.

We increased turnover by

388%

We issued the first **debenture with Bradesco**.

We carried out the first debt operations at project level with **BnB, BNDES, Kinea, and Banco do Brasil**.

ESG

We set the **priority ESG themes** for the company.



We implemented the **Environmental Social Management System** based on IFC standards.



We conducted **63** project assessments based on 300+ investment criteria.



We became a **team with 197 employees**.

We implemented Performance Assessment and goal assignment for 100% of Brasol's staff.

We recorded no occupational accidents in our projects.



About the report

GRI 2-1, 2-2, 2-3, 2-14

This report is born from Brasol's commitment to transparency, listening, and accountability to turn energy transition into a concrete, accessible, and long-term journey for all our stakeholders.

Recording our path is a way of reiterating who we are, how we grew, and the impact we want to create in the country. By preparing it, we clearly share the progress, challenges, and outcomes of 2024, connecting the ESG agenda to the company's corporate strategy and vision for the future.

This edition marks the first public report of Brasol Participações e Empreendimentos S.A. (Brasol), prepared in keeping with the guidelines of the Global Reporting Initiative (GRI), universal version 2021, covering the period from **January 1 to December 31, 2024**. In addition, the report refers to the Sustainable Development Goals

(SDG) and the Principles of the UN Global Compact (United Nations).

In 2022 and 2023, we published report versions aimed at internal audiences that served as a basis for strengthening our governance processes, and enhancing the management of our impacts.

The information addressed in this report was raised and assembled by the ESG division, with the support of the company's other administrative, operational, and strategic divisions.

We also had the consulting support and direct engagement of our leaders. The systematization of information, based on the ESG strategy and the material themes consolidated in 2024, had internal processes for validation, and use of management tools for keeping track of ESG indicators. The final content was reviewed and approved by Brasol's Executive Board.





The year 2024 marked a point of inflection for the company's strategic development. With accelerated growth and new fronts of action, the company underwent a structural transformation, becoming a more robust, decentralized, and business unit-driven organization. This change reflected the maturity achieved in governance, people management, processes, and culture, with major advances in strategic areas such as Finance, Operations, ESG, Compliance, and Relationship with our stakeholders.

This process of evolution was driven by the need to keep pace with business expansion, and increased operational complexity. The professionalization of our structure, the consolidation of internal policies, and the

strengthening of teams were key to ensuring efficiency, scale, and positive impact. **With strategic vision and discipline, we have advanced in the construction of integrated energy solutions, and reaffirmed our leading role in the country's energy transition.**

More than showcasing results, this report describes how we think, decide, and act to make the future of energy more accessible, reliable, and sustainable.

If you have any concerns, suggestions or requests for information about this report, please forward them to **sustentabilidade@brasol.co**. GRI 2-3





Material topics

GRI 2-14, 2-29, 3-1, 3-2, 3-3

The definition of Brasol's material topics is the result of a process carried out in 2024, which reflects our active listening and our strategic look at the impacts, risks, and opportunities that shape the future of the company and the industry. Our topics go beyond external trends or regulatory obligations; they focus on the issues most relevant to our stakeholders, with the greatest potential to influence our performance and long-term value.

This process helps us make decisions more suited to what matters to our customers, employees, investors, and stakeholders at large.

It also guides the integration of the ESG agenda into our business strategy and drives the continued evolution of our governance, and our environmental and social commitments. Further information on how we manage each topic, actions, and progress in 2024 will be reported over the next pages.

TO DEFINE MATERIAL TOPICS

- 🌀 We identified the most relevant topics based on industry trends Sustainable Development Goals (SDG).
- 🌀 We listened to our stakeholders through questionnaires applied to internal and external audiences.
- 🌀 We built the materiality matrix based on 75 consolidated responses between April and June 2024.
- 🌀 We validated the topics with senior leadership to ensure alignment with the business strategy and market demands.



CLIMATE CHANGE

Actions to mitigate and adapt to potential climate change risks for the business.

Management, monitoring, compensation, and reduction of Greenhouse Gas (GHG) emissions in operations and value chain.



INNOVATION FOR ENERGY TRANSITION

Technological, sustainable, and strategic solutions for the energy transition.



HEALTH, SAFETY, AND WELLNESS

Ensuring the health, safety, and well-being of employees as key priorities, through a safe professional environment in which everyone feels protected and valued, coupled with the promotion of a culture of accident prevention and care for physical and mental health, with a focus on spotting and mitigating risks in operations, and throughout the value chain.



CULTURE AND HUMAN DEVELOPMENT

People management through a process of attraction, retention, and engagement consistent with the strategic objectives of the business, in a harmonious, safe, healthy work environment, with encouragement and promotion of human development skills and potentials with assertive results.



SUSTAINABLE SUPPLY CHAIN MANAGEMENT

Selection, retaining, and relationship with the supply chain based on socio-environmental aspects and applicable laws, in order to spot and mitigate potential risks and impacts.



An ecosystem of solutions for energy transition



Who we are

GRI 2-1, 2-6

We are experts, collaborators, and inspirers.



Luana Borges
Tax Analyst

We are an **ecosystem of solutions for the energy transition**, driving a more efficient, sustainable, and thriving future. We combine cutting-edge infrastructure and financial intelligence to yield predictable and consistent outcomes, making us strategic partners for companies and investors seeking innovation and security in their energy journeys.

With a robust performance throughout Brazil and support from shareholders such as Siemens and BlackRock, Brasol is a reference in energy transition infrastructure. We are engaged in the development of solar energy projects, substations, electric vehicle chargers, and energy storage through batteries, providing complete solutions as a service.

Our proposal is disruptive:

We ensure savings and reliability for our clients, while creating attractive and safe opportunities for investors.

By connecting the growing need for renewable energy with affordable, high-performance solutions, we are building the future of energy with purpose and excellence.



At Brasol,
our energy
is to
generate
value.

MISSION

Building efficient energy ecosystems to serve our customers, community, and the world.

VISION

Leading the energy transition in Brazil.

VALUES

We make it happen

We are relentless in our pursuit of concrete results, taking the lead and taking responsibility.



We strive for excellence

We strive for outstanding quality and continuous improvement in everything we do, setting high quality standards.



We promote entrepreneurship

We encourage the entrepreneurial mindset, exploring new ideas, and breaking down barriers.

We are collaborative

We value teamwork and efficient communication, promoting an environment of cooperation.

We are committed to integrity

Our actions and interactions are rooted in ethics and respect.





We don't just imagine the future – we build it

Our path is marked by bold choices, ongoing innovation, and an unwavering commitment to a smarter, more efficient, and sustainable future.

2016

Brasol is created from the market research of its founders, after success in other businesses.



2017

First Brasol vehicle is incorporated.

Ty Eldridge, CEO and co-founder of the company, moves from Japan to Brazil.

2018

Brasol invests in the first solar power system in Água Boa, in the State of Mato Grosso.



2019

Brasol signs the largest distributed power generation project in northern Brazil so far.

2020 SIEMENS

Siemens Financial Services acquires part of Brasol.

Brasol signs the first three behind-the-meter generation agreement.

Brasol issues first CRI.



2021

Brasol starts providing additional energy as a service solutions, closing its first efficiency contract.



2022

Brasol ends the year with **78** employees and **71** projects, **18.5 MW** in operation and **5.2 MW** under construction.

Brasol signs the first agreements for distributed generation in São Paulo, and substation agreements in Minas Gerais.

2023 BlackRock

Blackrock purchases interest in Brasol.

Brasol closes the year with **105** employees and **79** projects, **32.7 MW** in operation, and **39.8 MW** under construction.

Creation of Brasol's first Business Unit, Substations.

Brasol issues the second CRI.

Brasol enters into the first Carport agreement, combining solar solutions with electric vehicle charging system.

2024

Brasol carries out the first M&A operation, adding **62 MW** to its portfolio.

Launch of Brasol's first investment fund – BINV11. Opening of the three new business units: Batteries, Assets, and Invest.

Opening of an office in Florianópolis, in the State of Santa Catarina, focused on the Battery Business Unit.

First Substation project goes into operation.

Brasol closes the year with **197** employees and **291** projects, **199 MW** in operation and **96 MW** under construction, posting an approximate increase of **388%** in revenues.





We integrate innovation, energy, and future

GRI 2-6, 3-3 Innovation for Energy Transition

Our essence is to lead with vision and confidence.

We exceed the needs of an ever-evolving market by integrating technology and expertise to create solutions that not only streamline our customers' performance, but also open doors to lasting positive impact. Each project carried out reflects our commitment to reduce risks, increase returns, and promote sustainable practices that benefit the economy, the environment, and communities.

In 2024, we foster strengthened our business model by structuring the operation into specialized business units that reflect the diversity and maturity of our solutions. This decentralized structure allows us to stay closer to market demands and deliver comprehensive, purpose-built solutions, in line with the company's fast-paced growth and the evolving energy industry.

With specialized business lines, we enhance responsiveness and technical excellence, delivering more integrated solutions that meet our clients' needs. Each unit is a key component in our business model, which combines infrastructure, engineering and financial structuring to make the energy transition a viable, efficient, and sustainable reality.

Units move forward with autonomy guided by a single purpose: **to enable the energy transition with responsibility, innovation, and real impact.** This is the path we have chosen to build the future of energy in Brazil.

With agility, business experience, and an innovative look, we can turn ideas into real achievements.



Our business units

GRI 2-6, 3-3 Innovation for Energy Transition



Distributed Generation with Scale and Efficiency.

- Present in 21 states and the Federal District (DF), with solutions in remote solar, behind-the-meter, and shared energy generation.
- Expansion of renewable energy, without the need for customer investment, and cutting down Greenhouse Gas (GHG) emissions at scale.



Storage for the New Age of Energy.

- Battery Energy Storage System (BESS) solutions for industrial clients, and support for the National Interconnected System (SIN), furthering energy stability and flexibility.
- Integration of renewable sources, reducing peak consumption, and strengthening energy security.



Direct Connection to the Future of Energy.

- The Asset Management division is divided in specialized centers – Performance, Operation & Maintenance (O&M), Billing, Customer Success, and 24/7 Asset Monitoring.
- We manage the energy balance of assets with a view to optimizing the economic impact of our clients.
- The area is also in charge of ensuring compliance with contractual agreements in operation, contributing to the success of the customer experience during their journey with Brasol.



Structured Capital to Enable the Energy Transition.

- Fundraising and management via funds and institutional investors, with governance and legal certainty.
- That accelerating the energy transition in Brazil, overcoming investment challenges.



Electric Mobility with Intelligence and Savings.

- Implementation of chargers for electric cars in a 100% integrated model, with our own investment, full operation and service.
- To accelerate electric mobility, reducing GHG emissions, and enabling cleaner and smarter cities.



Excellence Management for Assets that Add Value.

- 24-hour monitoring, maintenance, customer service, and indicator control with a focus on efficiency and continuity of operation.
- For efficiency and longevity of clean infrastructure, ensuring that each asset delivers positive economic and environmental impact throughout its operation.

Not only do we propose an energy change, but we also enable this transformation with structured and sustainable solutions.





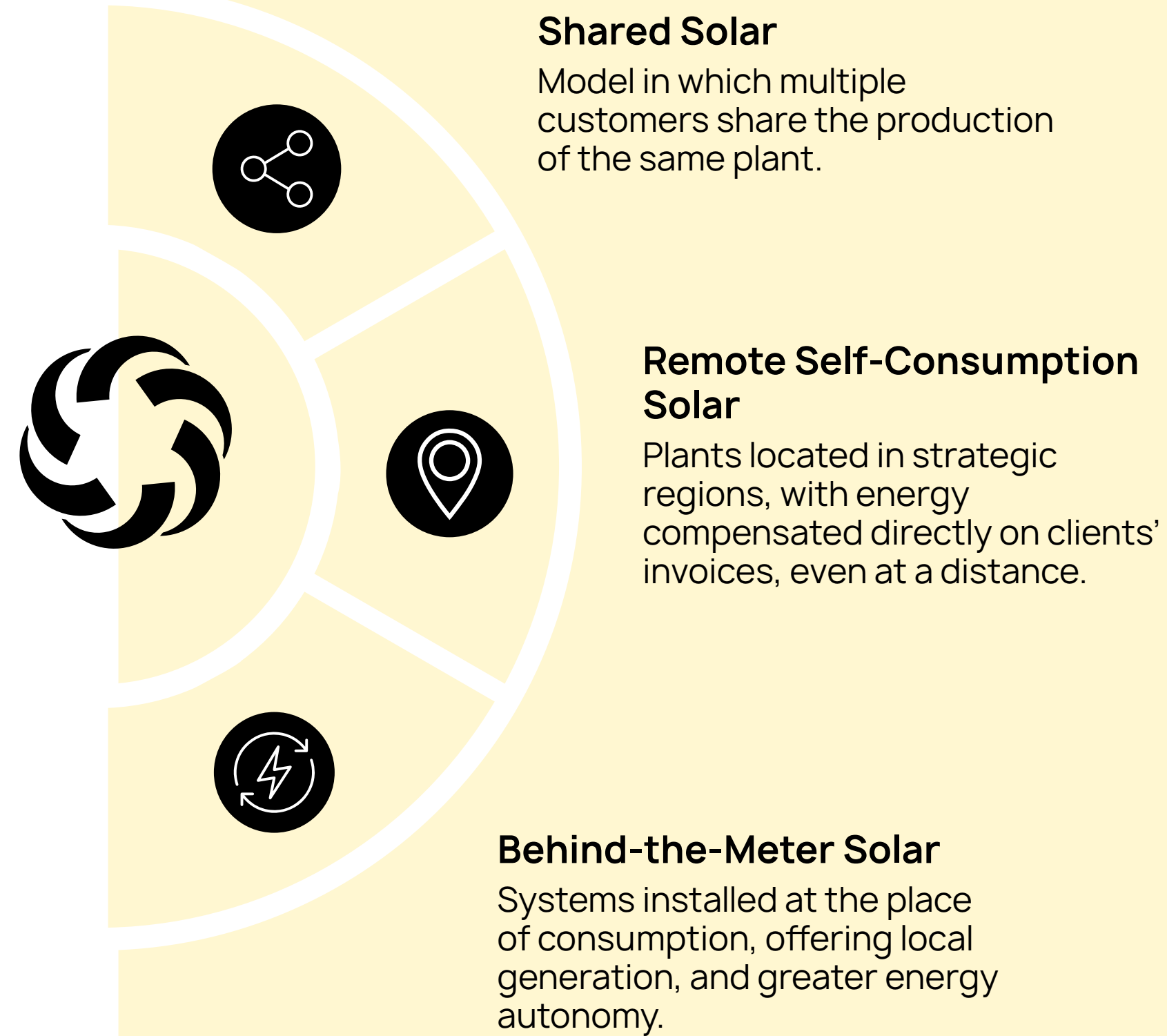
Generation distributed at scale and efficiently

Brasol was born with the DNA of distributed generation. It was from there that we started our journey as an energy infrastructure company focused on solutions for the energy transition in Brazil.

Today, **Brasol Solar** represents one of our most established units, with assets operating in **21 states and the Federal District**, serving commercial and industrial clients seeking to reduce costs, increase their energy efficiency, and advance their environmental commitments.

We combine quality engineering, financial structuring, and efficient operation to deliver comprehensive, made-to-order solutions. In all cases, Brasol makes the investment and undertakes the management of assets, with long-term agreements that guarantee safety and simplicity, without the need for investment by the client.

We operate with 3 distributed generation models:



With Brasol Solar, companies from all over Brazil safely advance in the transition to a more renewable, intelligent, and efficient energy matrix.

112 assets

193.5 MWp



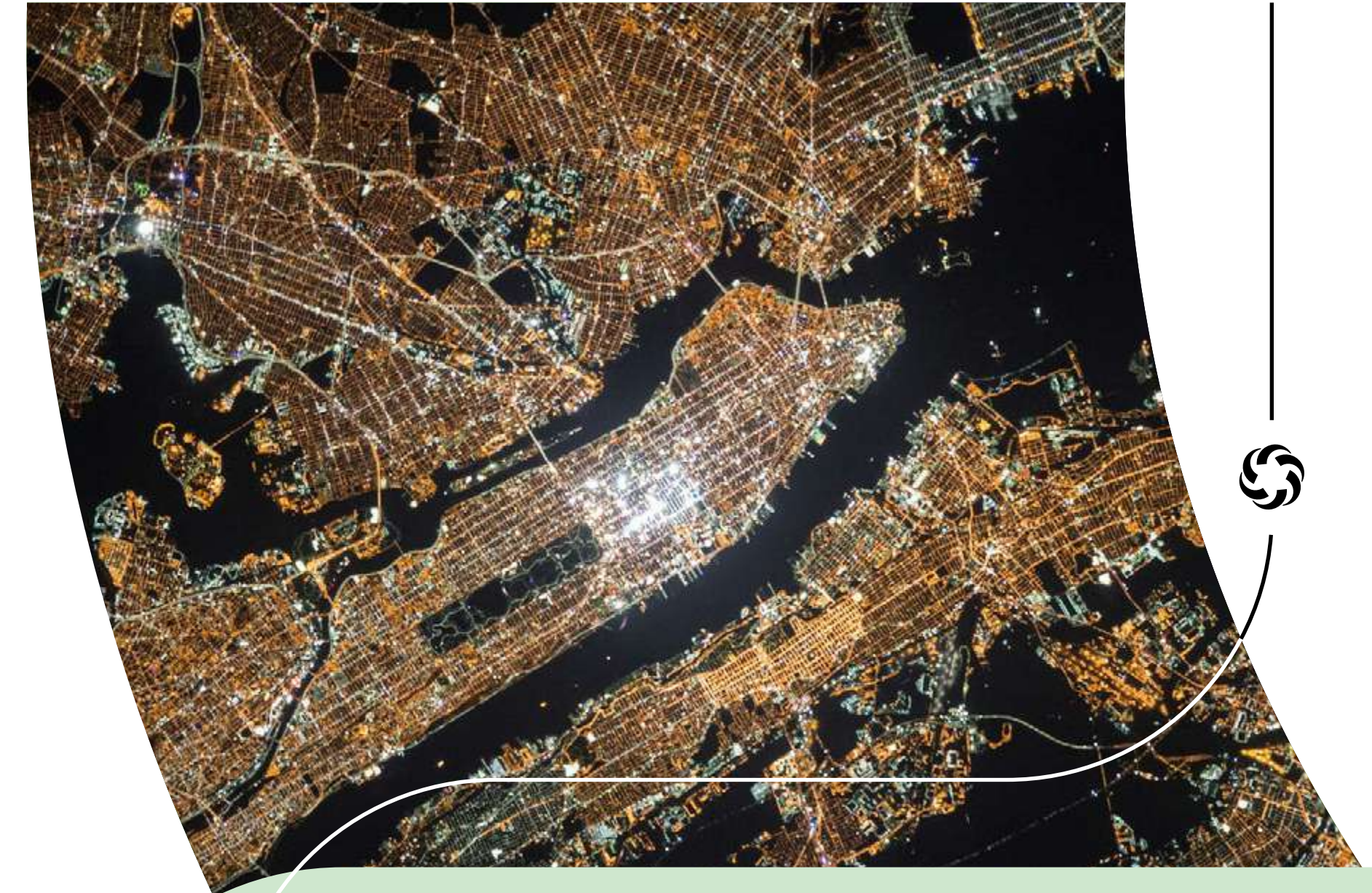
Storage for the new age of energy

The energy transition demands more than clean generation, it requires solutions that bring stability, flexibility, and intelligence to energy use. Storage is an essential link in this transformative chain, and Brasol is ready to lead the way. In 2024, we expanded our strategic performance with the structuring of the **Energy Storage** business unit, one of the most promising technologies for remodeling the electricity industry.

We invested resources, structured the technical-financial project, and started to deliver a thorough solution to commercial and industrial clients, with operation and

maintenance included for industrial clients, and the National Interconnected System (SIN), without the need for investments. This solution allows us to cut energy costs through load-shifting, peak-shaving, and improving the quality of energy consumed by our clients. This is how we expand the ability to deliver complete solutions that not only generate but also optimize energy use.

The result implies greater control, flexibility, and energy intelligence for a smarter, more efficient, and sustainable system.



We are ready to provide energy storage solutions not only to commercial and industrial clients, but also to transmission and distribution networks.

With the increase in the penetration of intermittent sources to the electrical matrix, batteries appear as the most efficient solution to improve the flexibility and security to the National Interconnected System.



Brasol® Substation

Direct connection to the future of energy

By changing voltage level, direct benefits are achieved through a reduced distribution charge (*tarifa do Fio*), which is a strategic solution for many companies struggling to access high-quality energy with stability, efficiency, and predictable costs. Thus, the **Substations** as a Service solution was created to bring robust and high-voltage electrical infrastructure that allows these companies to grow, streamline their operations, and mitigate losses, without the high initial investment or technical complexity of the operation.

The solution improves the quality of supply, reduces energy losses, frees up capital, and increases cost predictability. All this with high performance electrical infrastructure and with operation, maintenance, and monitoring guaranteed by Brasol.

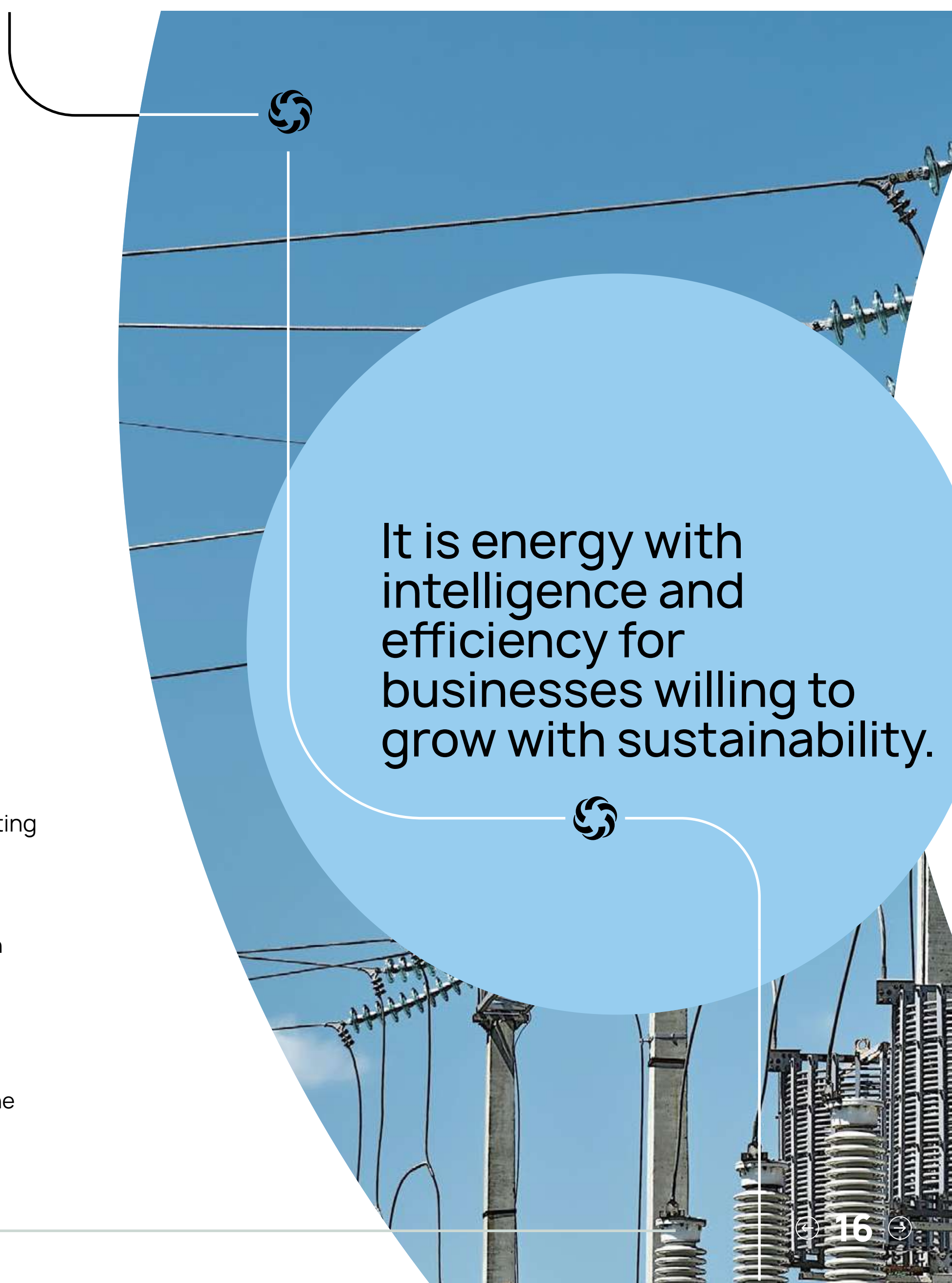
We operate with the following hiring models:

Sale-Leaseback: For clients that already have high voltage substations installed and are looking to transform CapEx into OpEx.

Retrofit: Best option for clients willing to streamline their existing substations without initial investments.

New Connections: Through the Build-to-suite system, we build substations tailored to meet the specific clients' needs, which can rent the infrastructure without the need to make the initial investment.

Capacity Increase: For clients that need to expand the power capacity of their assets, we offer a rental solution that rules out the need for new infrastructure investments.



It is energy with intelligence and efficiency for businesses willing to grow with sustainability.



Structured capital to enable energy transition

The energy transition requires not only technology, but also access to capital. In Brazil, this is one of the biggest challenges for companies willing to move towards a more renewable and efficient matrix.

Brasol Invest was born to overcome this challenge. With expertise in financial markets, fund structuring, and robust governance, we provide the necessary resources for the development, purchase, and operation of energy assets.

In 2024, we launched BINV11, Brasol's first investment fund, a strategic step in our growth trajectory.

Structured as a real estate fund and managed by Brasol Invest, BINV11 focuses on the purchase of solar plants, cementing the company's operations in the distributed generation industry. This operation also allowed the implementation of an efficient capital

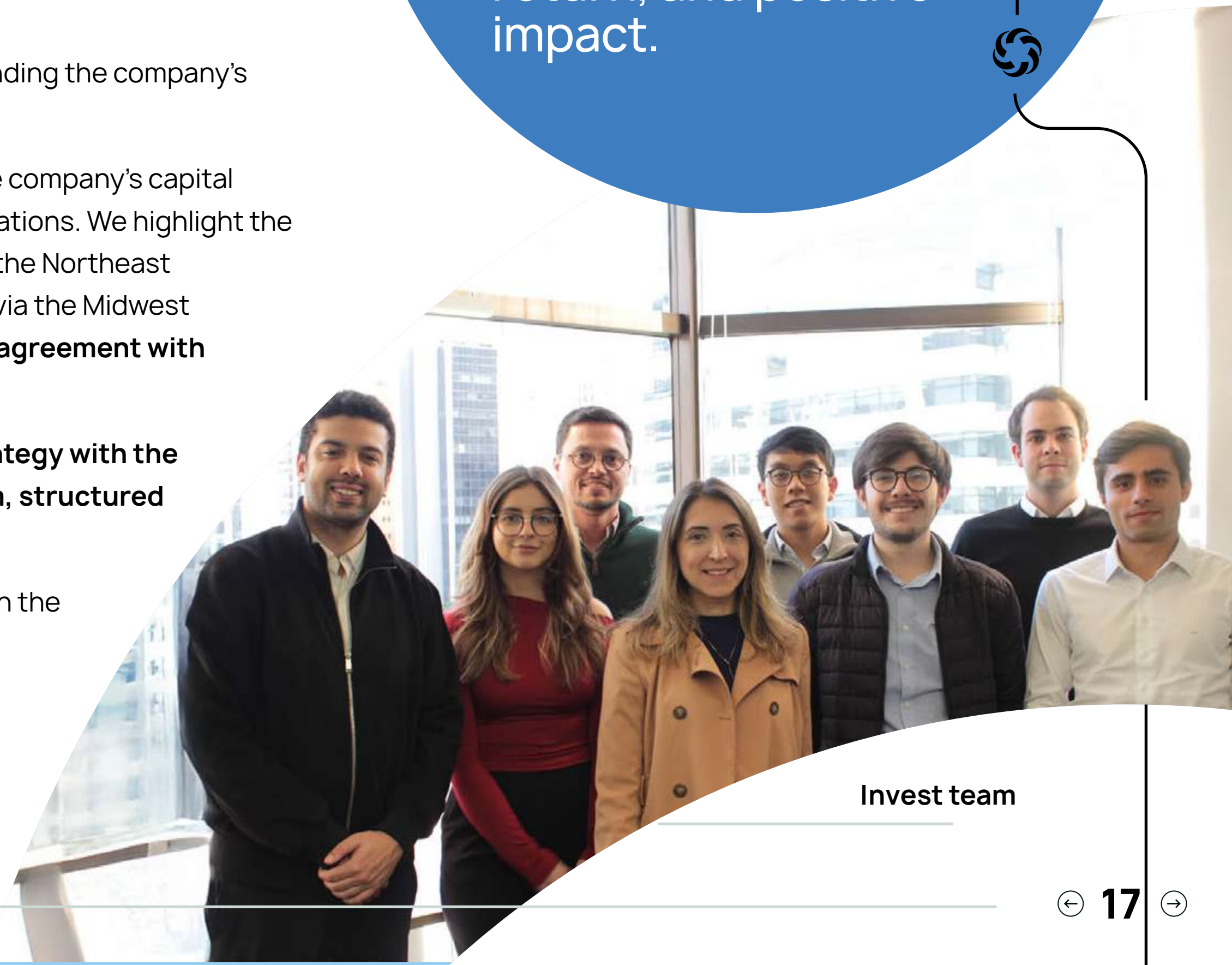
recycling policy, optimizing the use of cash, and expanding the company's investment capacity.

In the same year, we made progress in diversifying the company's capital structure, by starting the first project-level debt operations. We highlight the agreements signed with Banco do Nordeste, through the Northeast Constitutional Financing Fund (FNE); Banco do Brasil, via the Midwest Constitutional Fund (FCO); **and the beginning of the agreement with BNDES, within the context of the Climate Fund.**

In addition, the company reinforced its funding strategy with the issuance of a debenture in the amount of BRL 400 m, structured in partnership with Bradesco.

The transaction represented an important milestone in the diversification of Brasol's capital sources and in strengthening its position to support the accelerated growth in the renewable energy industry.

We accelerated the energy transition with capital recycling, connecting investments to renewable solutions, with predictable return, and positive impact.



Invest team



Excellence management for value-added assets

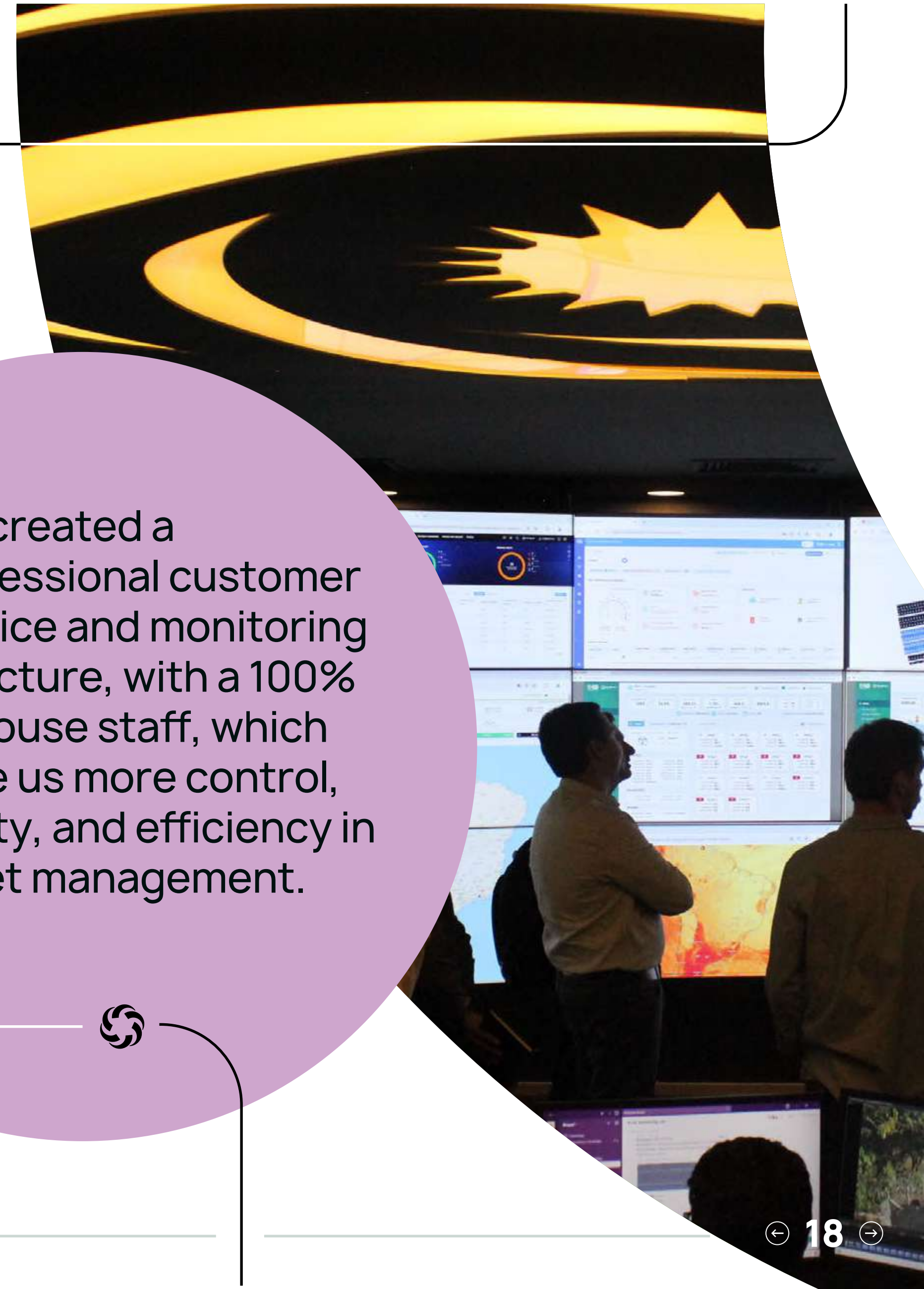
Brasol's **Asset Management** unit was created to support the company's accelerated growth, with the challenge of ensuring the technical and financial performance of an increasingly robust and nationally distributed portfolio. Currently, this unit is responsible for maintaining the high performance of solar plants, substations, and storage systems in operation, ensuring that each asset delivers the expected outcome — safely, efficiently, and with positive impact.

The structure was designed with a focus on continuous monitoring, strategic maintenance, customer service, and smart data intelligence. The team works closely with

the other units with the mission to turn the operation of the assets into a competitive edge for the company, focusing on revenue generation, risk control, and infrastructure reliability.

In addition, the unit tackles the technical relationship with clients, as well as governance of agreements underway, strengthening the customer experience, and ensuring compliance with the commitments made in each project.

We created a professional customer service and monitoring structure, with a 100% in-house staff, which gave us more control, agility, and efficiency in asset management.







Brasol® Recharge

Intelligent and cost-effective electric mobility

With the advancement of electromobility in Brazil, there are also growing infrastructure challenges to meet the new demand for electric vehicles. Brasol created the **Recharge** unit to respond to this need with agility, providing recharge solutions without the client having to invest in the purchase of assets or deal with operational complexities.

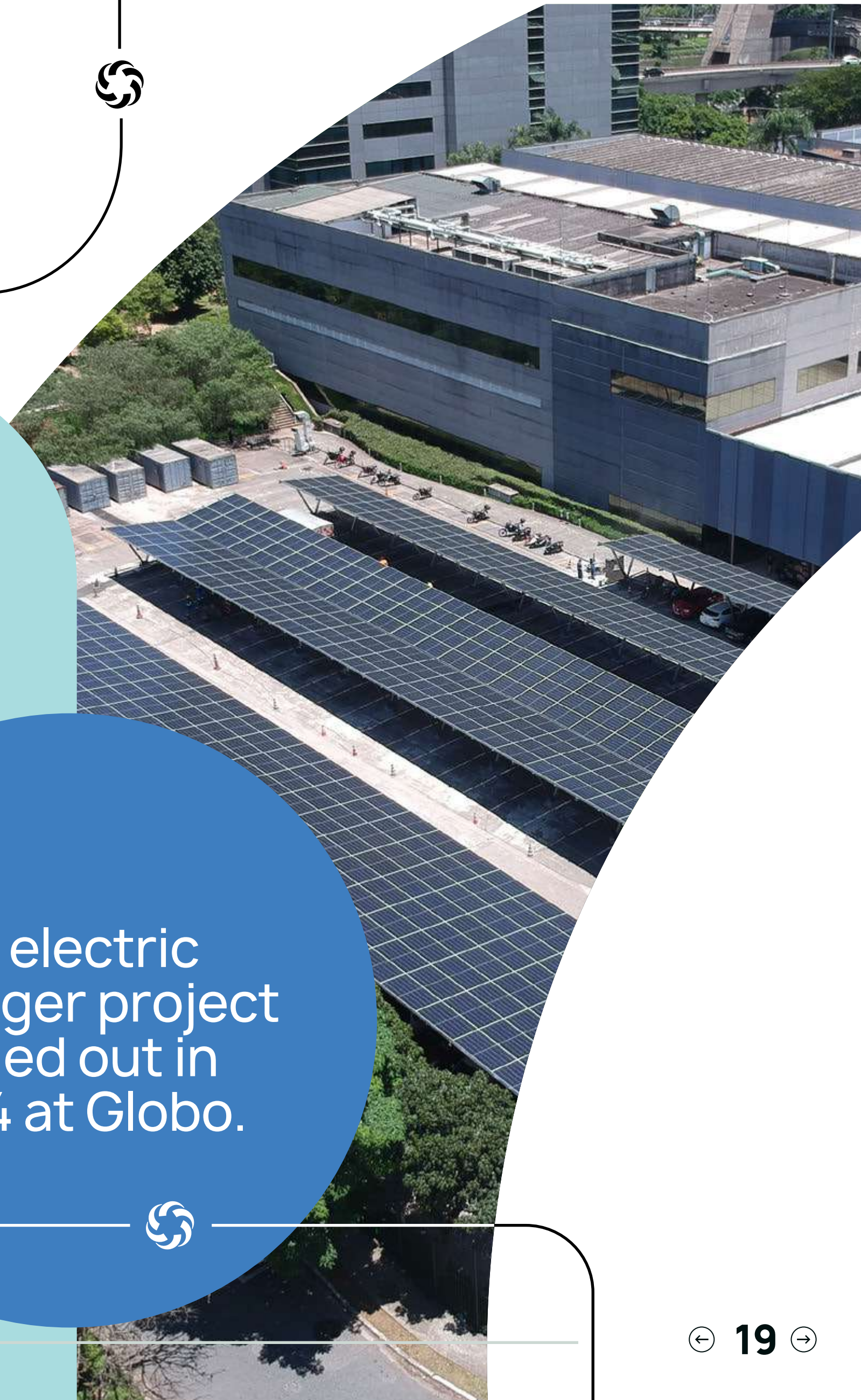
We provide infrastructure for charging electric vehicles through a 100% integrated model: we invest, install, operate, and maintain the system, at no initial cost to the client. We operate with different recharge formats, from individual chargers to centralized systems with multiple dispensers. This solution can be provided in tandem with other company technologies such as batteries and solar generation, boosting savings, and driving ESG goals.



With this unit, we help companies to adhere to electric mobility with practicality, predictability, and positive environmental impact.



First electric charger project carried out in 2024 at Globo.





Energy that connects and transforms

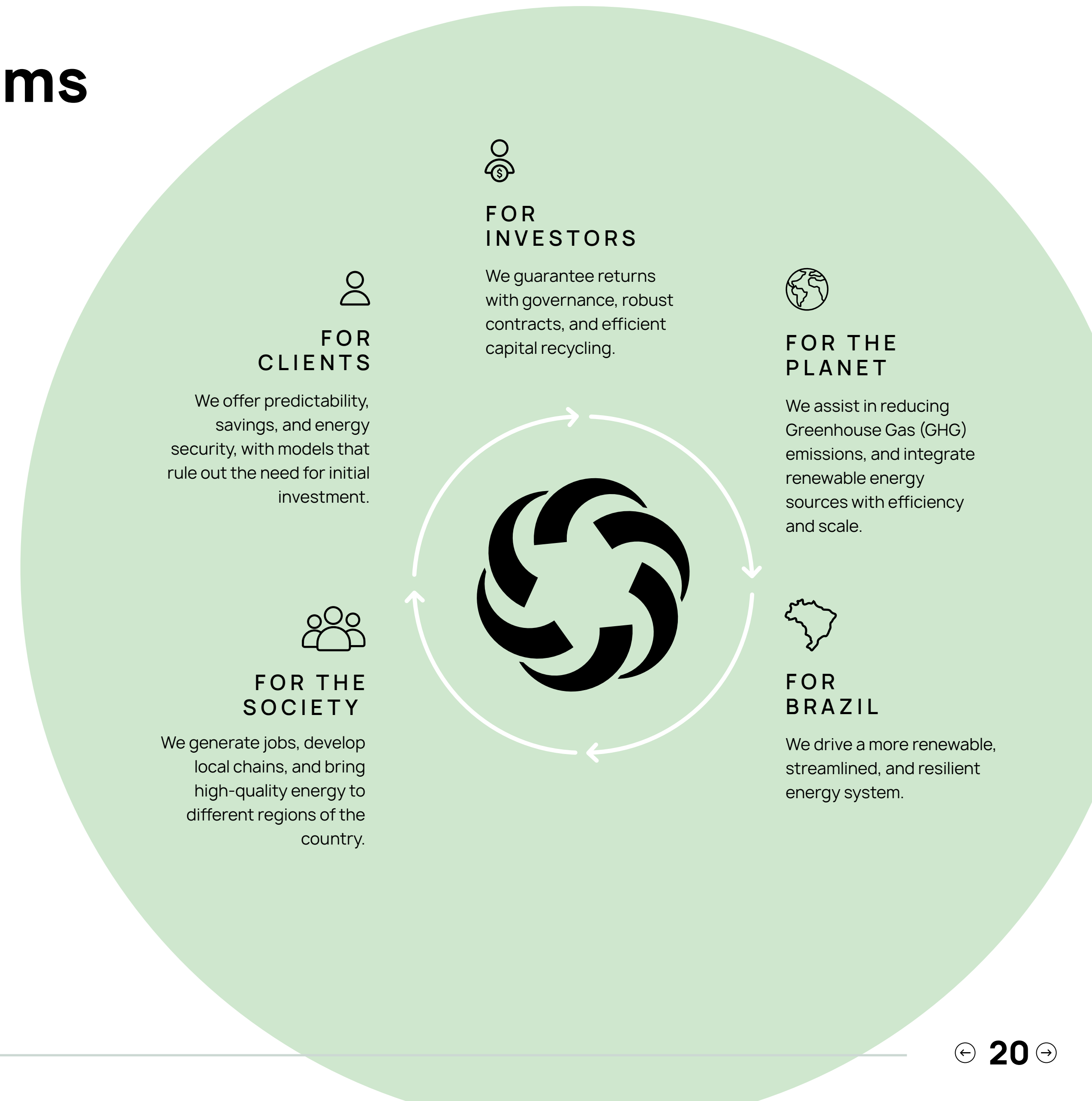
GRI 203, 2-6, 3-3 Innovation for Energy Transition

Brasol has taken a leading role in Brazil's energy transition by adopting a proactive, innovative, and structured stance. As the industry faces regulatory uncertainties and historic infrastructure challenges, we move forward with concrete, scalable, and integrated solutions.

Our competitive edge lies in the ability to integrate engineering, operation, and financial structuring to transform complicated projects into viable, efficient, and scalable solutions. Thus, we have created an innovative and structured business model that delivers security for clients and attractiveness for investors.

The year 2024 was marked by the unfolding of an accelerated and consistent growth path. Brasol has more than doubled in size in recent years, and already plays a significant role in the country's energy transition. Our lead is the result of well-founded strategic decisions, discipline in capital allocation, and an organizational culture focused on first-rate performance.

At Brasol, energy is just the beginning! We bring together capital, innovation, and renewable energy to turn challenges into real solutions – with a positive impact for those who consume, invest, operate, and dream of a more sustainable future.





North to south, we connect companies to energy transition

GRI 2-1, 2-6, 203-2

We are driven by the purpose of delivering real value, uniting first-rate performance, and commitment to progress, while contributing to a more promising tomorrow for all.

ASSETS

46
2023

113
2024

CLIENTS

8
2023

16
2024

STATES IN BRAZIL

14
2023

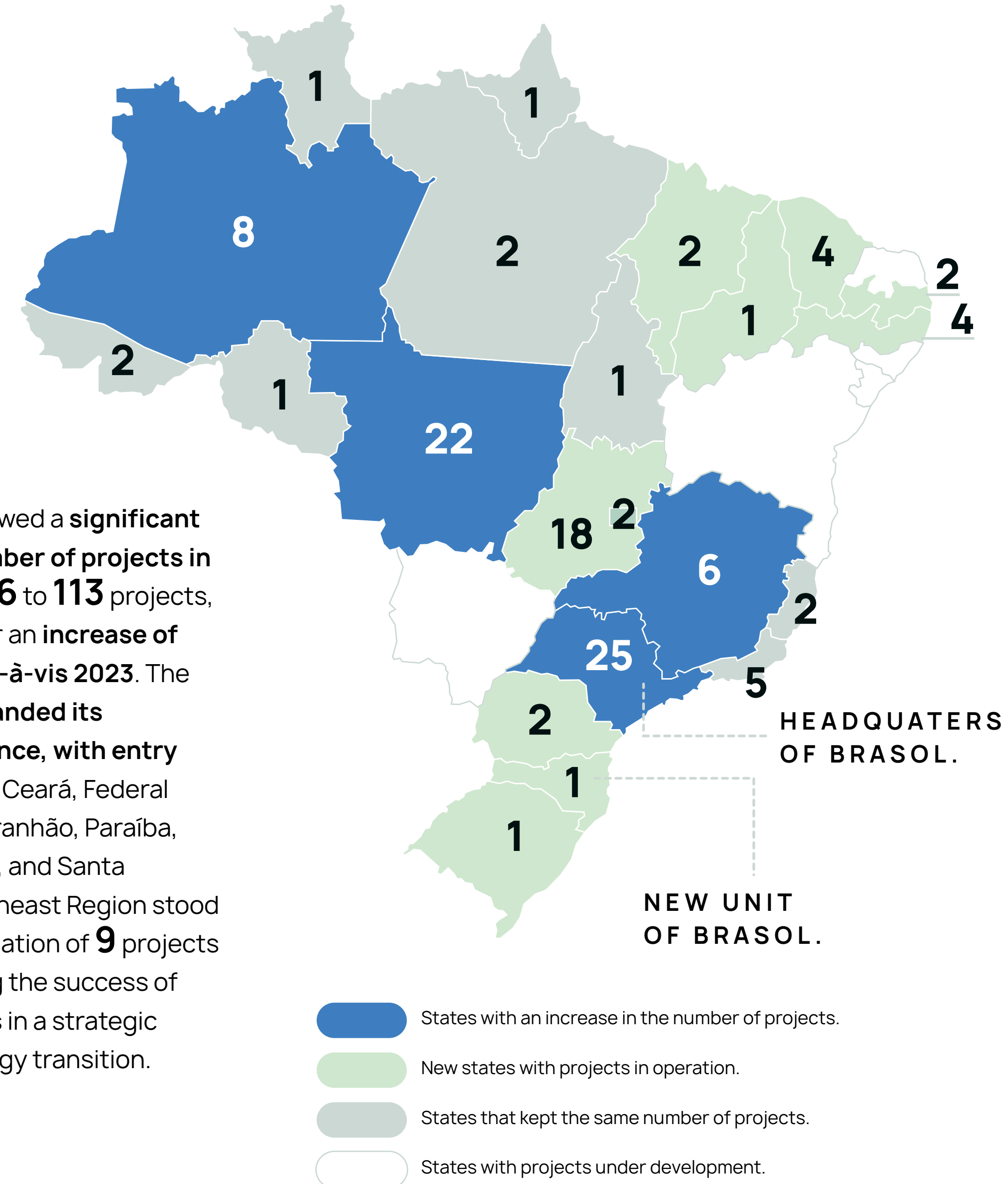
21⁺
Federal District
2024

MW

32.7
2023

199
2024

In 2024, Brasol showed a **significant growth in the number of projects in operation**, from **46** to **113** projects, which accounts for an **increase of about 146% vis-à-vis 2023**. The company also **expanded its geographic presence, with entry into 8 new states**: Ceará, Federal District, Goiás, Maranhão, Paraíba, Pernambuco, Piauí, and Santa Catarina. The Northeast Region stood out, with the installation of **9** projects in 2024, evidencing the success of Brasol's operations in a strategic region for the energy transition.





Custom solutions

GRI 2-6, 3-3 Innovation for Energy Transition

Our purpose is to deliver value to our clients with technically robust and profitable solutions, driving the energy transition forward.



We develop tailor-made solutions to meet the specific needs of our clients, integrating technical robustness, financial viability, and commitment to sustainability in customized projects.

The company understands that the energy transition requires more than technology, it is necessary to understand the context and the real challenges of each client and the regions in which they operate. Therefore, the solutions are designed collaboratively, taking into account everything from the consumption profile to the infrastructure constraints and the strategic goals of each organization. This model allows investments in infrastructure to become optimized solutions, with long-term contracts, replicable models, and a high level of control and governance.

In 2024, we took important steps to improve customer experience. These initiatives are part of a greater picture, aimed at building integrated solutions more connected to the reality of clients, and the transformation of the energy industry.



We created the Customer Success area with a focus on continuous relationship.



We started measuring our clients' satisfaction with Net Promoter Score (NPS) and other metrics.



We internalized technical monitoring with a **100%** female team.



We standardized project management processes using the Front End Loading (FEL) methodology.



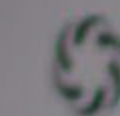
We expanded the technical service and implementation model with our own structure.





Ethics & governance, pillars of our energy

Soluções
intelige
para o f
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Governance structure

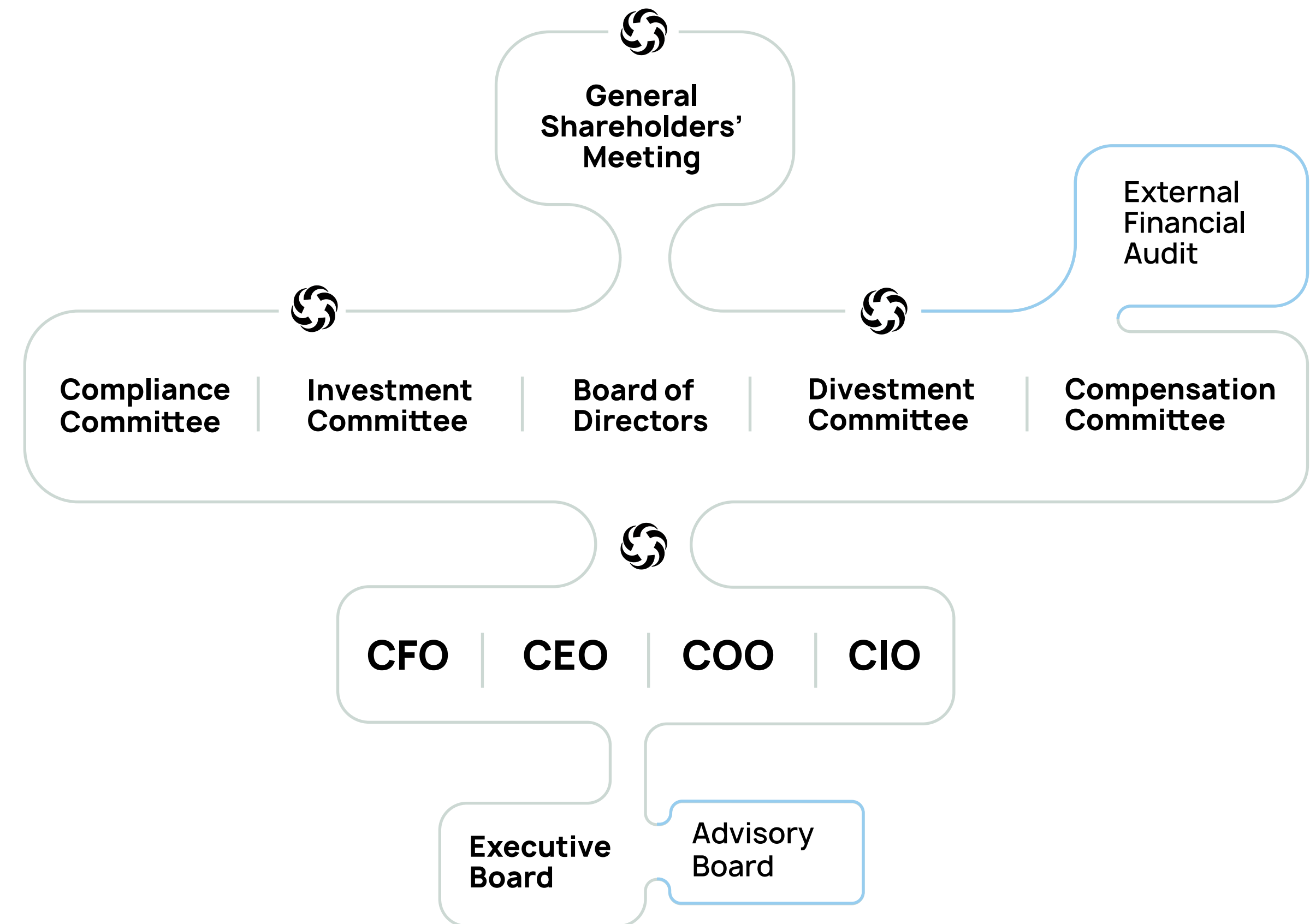
GRI 2-9, 2-10, 2-11

At Brasol, corporate governance is one of the backbones of the energy behind our growth model, connecting strategy, ethics, and transparency in every decision. Over the past two years, we have matured our governance structure that ensures the balance between long-term vision, technical capacity, and agility in decision making.

In our structure, the Board of Directors is the highest governance body, with seven members representing the shareholders, one of them being a woman. The Board is assisted by four committees: Compliance Committee, Investment Committee, Divestment Committee and Compensation Committee.

The choice of the chairman of the Board of Directors is made annually, on a rotating basis among the shareholders with substantial interest. Directors are appointed based on criteria of integrity, unblemished reputation, and proven experience in the energy industry or in relevant executive positions.

Currently, the chairmanship of the Board is held by the company's CEO and CFO, allowing synergy between governance and management. Potential conflicts of interest are mitigated through collective action in strategic decisions, the autonomy of the Compliance Committee, and the existence of clear policies that require the identification and formal reporting of sensitive situations.





General Shareholders' Meeting

Topmost resolution body, responsible for approving budgets, electing managers, and deciding on structuring topics.

Brasol has in its corporate structure the following shareholders: Siemens Participações Ltda., Black Earth LLC., Helius Brazil S.A., David Betancur Gómez and Jorge Tamariz.

Divestment Committee

Advisory body responsible for assessing the company's capital recycling opportunities.

Board of Directors

Consisting of seven members, including representatives of key shareholders and founders that meet monthly for strategic decisions.

Compensation Committee

Responsible for ensuring that senior management's compensation policy and practices are adequate, fair, transparent, and aligned with the long-term interests of the company and its shareholders.

Compliance Committee

With a cross-disciplinary composition, it ensures compliance with policies and alignment with ethical and legal standards.

Advisory Board

It is staffed by market experts, who advise the Executive Board on good operational practices and business growth.

Investment Committee

Advisory body that ensures the quality and adherence of capital allocation to our Investment Policy.

Executive Board

Responsible for conducting strategic planning and developing key action plans, risk management policies, annual budgets, and business plans.



Management supporting growth

Our management reflects well our way of doing things: technical, accountable, transparent, and ready to sustain solid and sustainable growth.

To keep pace with our business's expansion and diversification, in 2024 we adopted a matrix management structure. The new model connects the technical areas to the business units, furthering agility, clarity of roles, and collaborative action.

Each project now has a dedicated leader and coordinated support from areas such as Operations, Legal, Finance, and Human Resources — ensuring efficiency, governance, and delivery with excellence on all business lines.

Board of Brasol

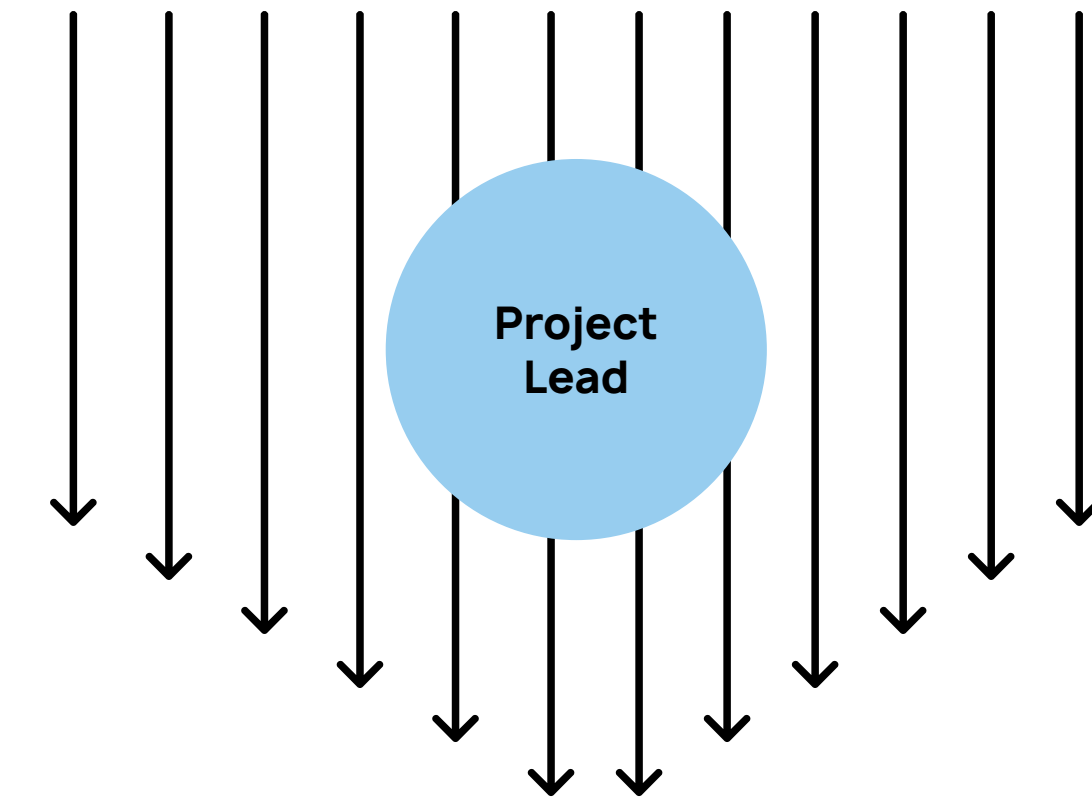


SERVICE UNIT

Commercial
Operations
Asset Management
Legal
Finance
Human Resources
Investments

BUSINESS UNITS

Solar Subestation Recharge Batteries Assets Invest





ESG strategic management



GRI 2-12, 2-13, 2-14, 2-17

At Brasol, ESG is not a detached area – it is part of the business strategy.

An approach that guides decisions, connects division, and directs investments. This is how we see our role in the energy transition: **with long-term responsibility, commitment to people, and focus on solutions that combine innovation, efficiency, and positive impact.**

This vision is supported by sound governance and engaged executive leadership, in which the Board of Directors acts strategically and tactically, approving investments that create positive environmental and social impact, and ensuring that an integrated view of **ESG integrity, risks, and impacts is borne in mind in corporate decisions.**

ESG management is linked to the Finance service unit, reinforcing its integration into the company's strategy and decision-making mechanisms. We have a qualified team, which works in concert with areas such as Human Resources, Environment, Occupational Health and Safety, Supply Chain, Finance, Investments, and Operations. This **cross-functional character ensures that sustainability goals are aligned with business goals**, promoting synergy between areas, and strengthening performance.

As part of the internal engagement, executive leaders participate in training on sustainability and the

Environmental and Social Management System, focusing on International Finance Corporation (IFC) guiding the company's impact management.

As concerns shareholders, the ESG governance and compliance process relies on the submission of annual performance reports, ensuring access to the main information on the progress of the company's ESG practices.





IN 2024



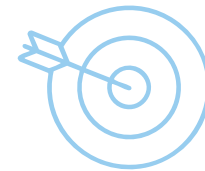
We developed this topic through initiatives that have strengthened sustainability as a performance level. We structured the ESG division, and strengthened its performance with the other departments.

Our ESG agenda is born from strategy and returns to it in the form of shared value, reinforcing the confidence of those who walk along with us — clients, communities, investors, suppliers, and employees.

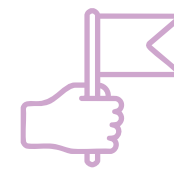
THREE BUSINESS LINES WERE PRIORITIES



The implementation of the **Environmental and Social Action Plan**, a commitment sealed with investors.



The **materiality review**, which defined the company's priority topics.



And the **inter-team engagement with the divisions**, incorporating ESG into the day-to-day of the operation, driven by senior leadership.

Among the main advances are: the implementation of the Environmental and Social Management System (ESMS) with the creation of new ESG indicators, the improvement of the inventory of Greenhouse Gas emissions, and the development of policies aligned with the requirements of the Environmental and Social Action Plan. The main challenge was to promote cultural change, placing ESG as a strategic partner, overcome through collaborative work with the areas, active listening, and governance increasingly connected to the generation of value.



Mariah Pires
ESG Analyst

Ana Carolina Marques
ESG Analyst

André Redondo
ESG Coordinator



Environmental and Social Management System (ESMS)

A strategic instrument to create value and mitigate risk.

GRI 2-25

Brasol's Environmental and Social Management System (ESMS) is a fundamental pillar to ensure business sustainability, being a **strategic instrument to plan for risks, mitigate impacts, and strengthen the socio-environmental governance of our projects**. Created based on the International Finance Corporation (IFC) Performance Standards, the system integrates guidelines of quality,

environment, occupational health and safety, promoting a socio-environmental performance consistent with our industry, and aligned with the best market practices.

ESMS consolidates policies, processes, and indicators into a single integrated system. Its performance is guided by the hierarchy of mitigation, prioritizing the

prevention of impacts and, accordingly, defining strategies to mitigate, compensate or neutralize residual effects. By structuring this system, Brasol reinforces its ability to plan ahead of risks, add value to the business, and consolidate its commitment to responsible, safe, and sustainable practices.



In 2024, we made progress in implementing ESMS, with a focus on continuous monitoring, improving stakeholder engagement processes, and maturing the management of socio-environmental indicators.

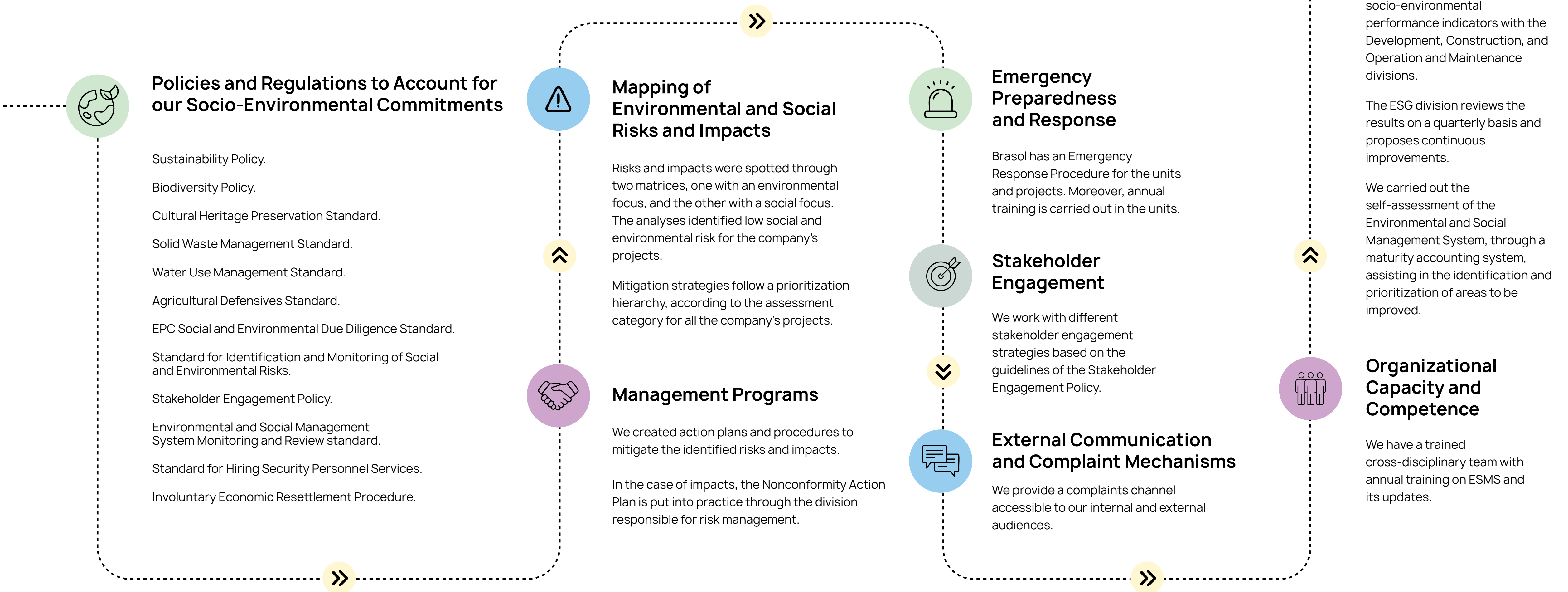
Mariah Pires
ESG Analyst





Elements of Brasol's Environmental and Social Management System (ESMS)

GRI 2-23, 2-24, 2-25, 2-29





Integrity

GRI 2-15, 2-16, 2-24

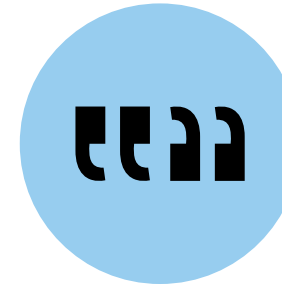
Brasol's compliance structure is comprised of a **Compliance Officer** and a **Compliance Committee** with autonomy to report directly to the Board, in addition to a highly qualified internal team, responsible for ensuring the implementation, monitoring, and updating of policies. All divisions are co-responsible for the ethical conduct of business, with leaders appointed to ensure the practical application of integrity guidelines.

To prevent conflicts of interest and strengthen a culture of integrity, the company implements robust policies such as the Conflict of Interest Policy, which guides employees, managers and suppliers in the identification, management and reporting of concrete, potential or apparent situations that may compromise the

unbiasedness in business. Doubtful situations must be reported to the Compliance division or to the direct manager, and the cases spotted are monitored by senior leadership, and may be taken to the Board of Directors.

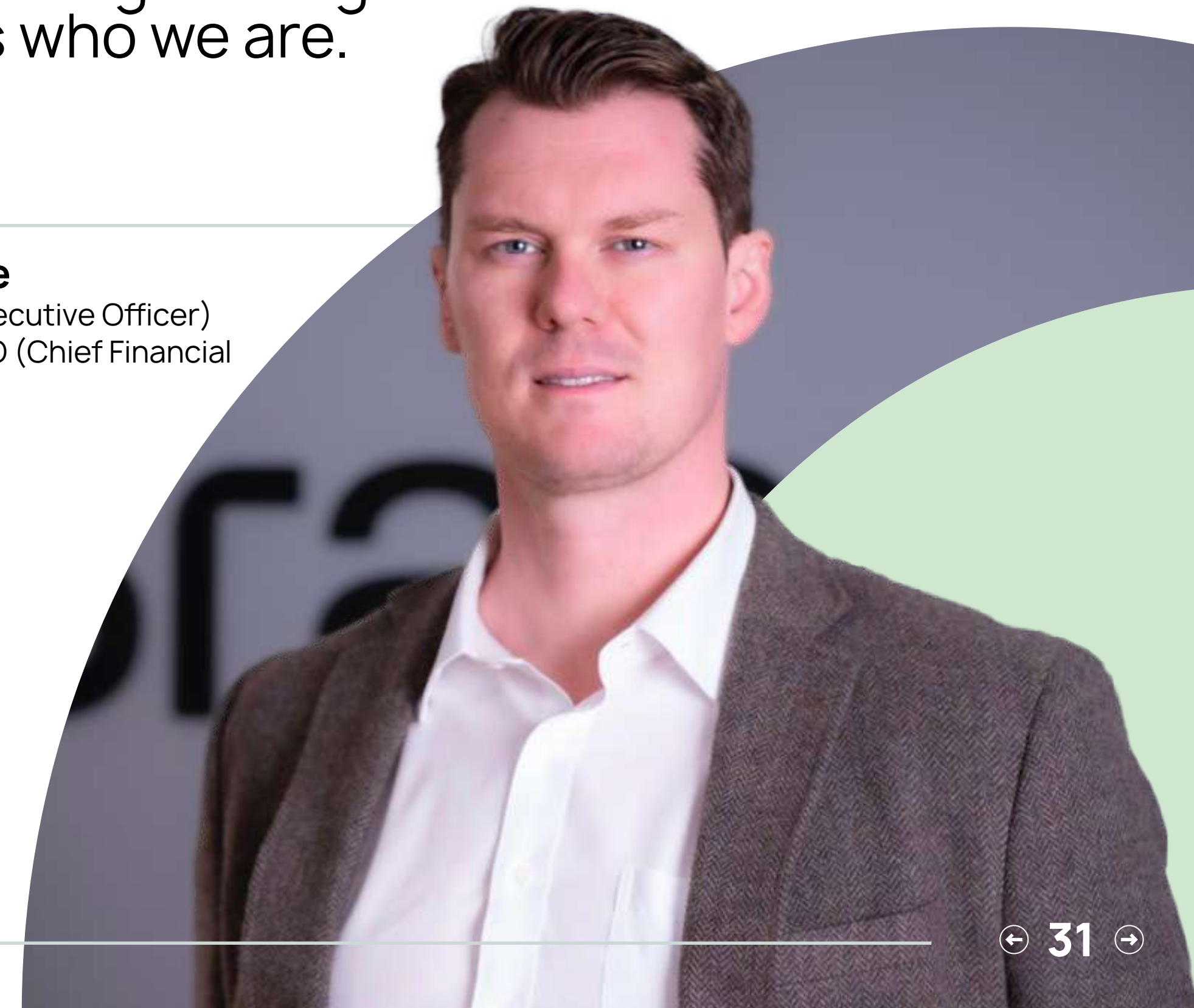
With the expansion of the company and the increased complexity of operations, Brasol has invested in strengthening risk management, with continuous assessments, and due diligence processes that integrate environmental, social, and governance aspects. This commitment ensures that integrity is taken into account from contracts to strategic decisions — protecting the present and sustaining the future of the company.

Integrity is at the heart of everything we do. We uphold the highest standards, respecting Brazilian legislation, and global best practices, because doing the right thing defines who we are.



Ty Eldridge

CEO (Chief Executive Officer)
and acting CFO (Chief Financial Officer)





Guidelines behind our ethical conduct

GRI 2-23, 2-24, 205-2

We implemented a robust set of policies and guidelines that guide responsible business conduct, aligning with international standards and good governance, integrity, and sustainability practices. **These commitments cover topics such as human rights, corporate ethics, legal compliance, and risk management, ensuring transparent and high standard performance on all business lines.**

In addition to the IFC standards already mentioned in the ESMS system, among the references adopted are the UN Global Compact, the Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises. and the fundamental conventions of the International Labor Organization (ILO).

The integration between policies and strategy is driven by recurring training, meetings with the boards, and engagement of the administrative and operational areas. The Compliance department, responsible for disseminating these guidelines, conducts mandatory semiannual training on the Compliance Plan and its policies, with participation rates reported to senior management and the Board of Directors. In addition, policies are submitted to employees and partners whenever necessary.

These commitments are consolidated in specific policies that were implemented in 2024 and based on the Compliance Plan, approved by the shareholders, which serves as the basis for the entire regulatory structure of the company.

Code of Ethics and Conduct.

Corporate Integrity and Corruption Prevention Policy.

Conflict of Interest Policy.

Reporting and Non-Retaliation Policy.

Presents, Gifts, Entertainment, Hospitality. and Meals Policy.

Donations and Sponsorship Policy.

Policy for Interaction with Government Agents.



Mechanisms for reporting concerns

GRI 2-16, 2-25, 2-26

We have several **channels for advising and reporting ethical concerns**, including the Transparency Portal, launched in June 2024. Managed by an independent company, **the platform allows employees, suppliers, communities, and other stakeholders to submit questions, reports or suspicions of unethical conduct, anonymously or identified**. Statements can also be forwarded via direct leadership, Human Resources department or Compliance.

Relevant concerns, risks, and significant impacts are assessed by the Compliance division and, whenever necessary, taken to the Board of Directors through a structured governance process.

Both the Compliance Officer and the Compliance Committee have the autonomy to report directly to the highest governance body, ensuring that sensitive issues are dealt with seriously and in a timely manner.

When negative impacts are spotted, they are treated in a structured manner, with corrective measures and remediation plans adopted according to the severity of each case. Periodic reports with conclusions and corrective measures are submitted to leadership, ensuring proper follow-up, and accountability.



Brasol's Transparency Portal

GRI 2-16, 2-25, 2-26

Our commitment to you when conducting our business with transparency, professionalism, and ethics.

Brasol's Transparency Portal is a safe, confidential environment managed by a third-party company, to allow you to have your questions answered, make suggestions or report conduct or suspected conduct that is not in accordance with Brasol's values, standards of ethical conduct, internal policies, and procedures or that violate applicable laws.

Our mission is to foster a culture of integrity and respect by encouraging people to express themselves in regards to any concerns or irregularities they may have observed.

Click and learn more →



We continuously monitor the effectiveness of our listening and remediation mechanisms. Audits, performance indicators, and stakeholder feedback are used to adjust processes, fix failures, and strengthen trust in relationships.

IN 2024 >>

There were no confirmed cases of corruption, unfair competition or regulatory violations.

100% of employees were trained on anti-corruption policies.

GRI 2-27, 205-3, 206-1





Responsible investment

GRI 2-6

Every investment decision at Brasol is guided by a non-negotiable commitment to ESG issues. The company adopts a robust **Investment Policy**, which acts as a master plan for capital allocation in energy transition projects. This strategic document contains more than 300 criteria for binary assessment, applicable to all projects – regardless of their size, location or value.

The mechanism of application of the Policy involves different areas of the company that analyze the criteria that, at a later moment, are assessed by the Investment

Committee for feasibility discussion and decision making. In addition to the technical-financial analysis, the Committee's assessment process covers environmental, social, and governance aspects, promoting effective risk management from the onset of the project to its implementation.

These criteria not only reduce risks, but also promote **investments with less impact on sensitive communities and ecosystems**, reflecting Brasol's active role in building a responsible energy transition.

IN 2024 »

Brasol's Investment division consolidated its operations with an improved structure, integration, and strictness. Governance over projects has been strengthened, with clearer assessment, and approval processes.

The positive influence extends throughout the value chain.

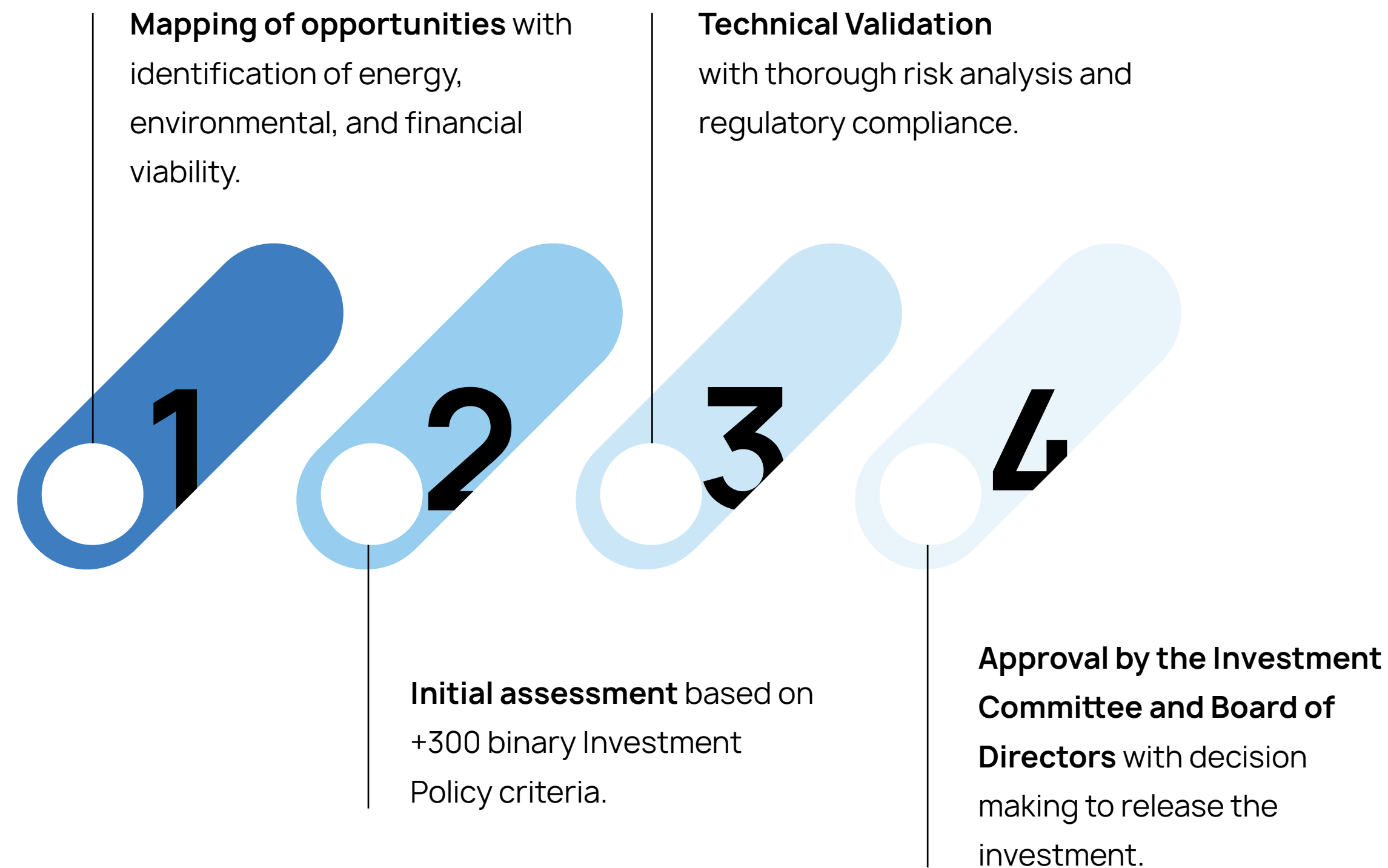
By applying strict ESG criteria from project selection, we drive higher standards with suppliers, partners, and clients. This approach strengthens the legal compliance, reputation, and competitiveness of the ecosystem where the company operates, generating shared value, and predictability for investors.



Strategic investment decision cycle

GRI 2-6

Multidisciplinary performance in Investments, Commercial, Land, Legal, Environment and Development.



Our role goes far beyond power generation. We're helping build a future where sustainability and competitiveness go hand in hand.

Carlos Bacha
CIO (Chief Investment Officer)

+ 300 investment criteria.

+ 63 Assessments carried out by the Investment Committee.

Among the preventive criteria of a socio-environmental nature are:

Minimum distance from indigenous protection areas, *quilombolas* communities, environmental preservation, archaeological and paleontological sites.



Supply chain management

GRI 2-6, 2-8, 3-3 Sustainable Supply Chain Management

Focused on the commitment to promote sustainable management of our supply chain, in 2024 we started structuring processes and tools. Thus, we began **to redesign supplier management, with the development of manuals, policies, and performance indicators, focusing on sustainability, safety, compliance, and quality.**

Among the advances, the structuring of data management stands out, incorporating information on indirect consumption relating to transport and distribution in the measurement of scope 3 of the Greenhouse Gas emissions inventory. This effort represents an important advance in measuring and mitigating supply chain climate impacts, strengthening our commitment to a responsible energy transition.

We also consolidated the **management of EPC professionals** – partners responsible for the

engineering, supply management, and construction of our projects – adopting a more robust model of supervision conducted by the Project Construction division. The contracts now have milestones linked to financial disbursements, ensuring control, predictability.

Among the contractual obligations are the proper disposal of waste, compliance with safety standards and the delivery of commissioning tests that prove the performance of the systems. Only after these steps is the Commercial Operation Date (COD) issued, which marks the transfer of the operation to the Asset Management division. From there, a continuous cycle of maintenance, monitoring, asset management, and compliance with the agreed performance levels begins.



We are strengthening supply chain governance with rules proportional to the impact of each partner, and a focus on more sustainable and qualified relationships.

Fellipe Scrafani
Supply Chain Manager



Sustainable management for tomorrow's energy



Management of natural resources

GRI 3-3 Sustainable Supply Chain Management

Sustainability at Brasol is guided by **structured governance, which consolidates policies, processes, and tools to ensure compliance with legal obligations, mitigate risks, and enhance positive impacts.**

With the advancement of ESG governance, a strategic approach to environmental management started, concerning the life cycle of projects – from development to operation. The Environmental and Social Management System became the main

instrument to monitor, prevent, and mitigate environmental risks and impacts on Brasol's construction sites and operational assets.

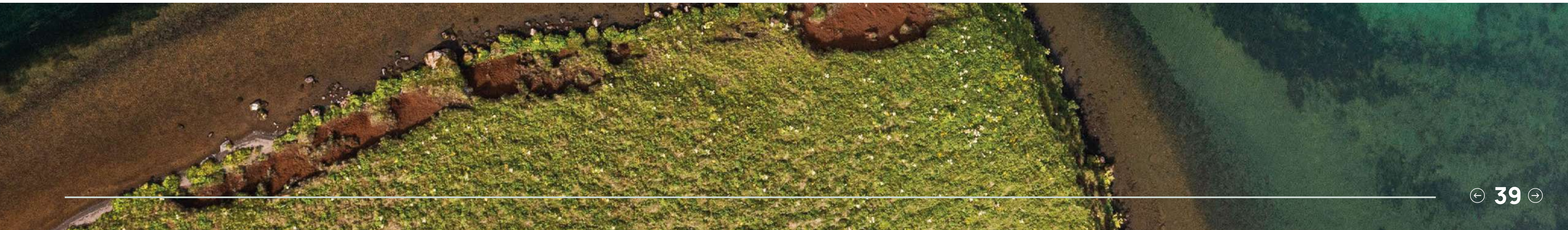
The performance of the new division, exclusively dedicated to environmental management, is **based on preventive methodologies, technical rigor, and liaison with the other areas of the company, ensuring legal compliance and the generation of socio-environmental value throughout the chain.**

“””



Our role is to ensure that each project progresses with technical accuracy, legal compliance, and respect for the territory. This is the strength of our environmental governance.

Archimedes Silva
Environmental Coordinator





2024

A milestone in Brasol's environmental management



New environmental management structure.



Implementation of the Environmental and Social Management System (ESMS).



Expansion of the scope of licensing and environmental analysis for Brasol's new projects.



Implementation of the Onegreen platform for environmental document management of projects.



Engagement with the *Instituto do Patrimônio Histórico e Artístico Nacional (IPHAN)*, with the agency's consent in projects with archaeological potential.



Preparation of environmental policies and standards.



TRAINING AND ENGAGEMENT

8 onboarding meetings.

1 *Sexta do Conhecimento* about environmental updates.

Training on **ESMS** with officers, construction, and operation teams.

100% of assets in operation or under development became compliant with applicable legal requirements.



ENVIRONMENTAL MANAGEMENT IN FIGURES

318 environmental permits obtained and managed.

+1000 managed environmental conditions.

17 technical due diligence procedures with regulatory bodies.

130 projects analyzed.

33 new authorizations of vegetation suppression in the portfolio.

0 recorded environmental incidents.



Water resources

GRI 303-1

Taking care of water is also part of the energy transition strategy.

In 2024, Brasol consolidated its management of water resources through the creation of the **Water Use Management Standard**, structured based on the Environmental and Social Management System (ESMS).

This standard establishes specific guidelines for offices, construction sites, and projects in operation, addressing both direct consumption and traceability of water used by outsourced employees.

Water is an essential resource to ensure the efficiency of solar photovoltaic plants. Proper cleaning of the modules, without additional

products in the water, is critical to maximize power generation, extend equipment life, and reduce maintenance costs.

Thus, as a limited and strategic natural asset, water is treated with care in the company. In addition to ensuring the performance of solar modules through proper cleaning, our water management

seeks to minimize environmental impacts, promote conscious use, and ensure legal compliance in all phases of the projects.

The Environment division acts in an integrated manner to ensure legal compliance and mitigate impacts on water bodies, reinforcing the commitment to the responsible use of natural resources.





Office water management

In the administrative units, water consumption comes from the public network, being monitored to encourage saving practices and responsibility in the daily use of this resource.



Water management at construction sites

In projects underway, Brasol advises that raw water be used only for non-potable purposes, such as toilets. To ensure legality and avoid local impacts, third parties should prove the origin, destination, and authorization for funding, ensuring the traceability of the resource used.



Water management in solar power plants

In Brasol's solar plants, the management of water use is conducted with responsibility and technical rigor, combining operational efficiency with environmental preservation. Water is used mainly in the cleaning of solar modules, an essential step to ensure the maximum performance of the plants.

This process occurs, on average, twice a year and follows the company's technical recommendations, which guide the exclusive use of clean water, free of chemical or organic contaminants. The supply can occur via public network, water trucks or artesian wells, provided that it is proven to be of high quality and legality.

To ensure environmental compliance, the contracted companies are expected to submit documentation proving the origin of the water, the type of collection, and the current grant. With this, we avoid unlawful collection and contribute to the preservation of local communities and water bodies.

IN 2024



- We carried out **67** cleaning operations in **54** projects.
- We consumed about 778 thousand liters of water when cleaning the solar panels, the equivalent of 77 water trucks (10,000 liters). An increase of 37 water trucks compared to 2023.
- We posted an average water consumption of **0.01 L/Wp**, equivalent to **6** liters per module.



Biodiversity

GRI 304-1, 304-2

Taking care of natural resources is about ensuring the sustainability of our projects and the ecosystems around them.

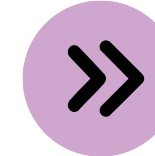
We recognize that even low-impact projects, such as distributed solar generation, can interact directly with the local ecosystem. Therefore, biodiversity management is part of our environmental governance and is integrated into the Environmental and Social Management System (ESMS), implemented in 2024. In the same year, **Brasol's Biodiversity Policy** was published, which guides our **practices for preventing, monitoring, and mitigating impacts on fauna and flora in all of the company's projects.**







In addition, we strictly follow the applicable environmental legislation and the guidelines of the competent bodies. We carry out **forest inventory studies** whenever required, hiring companies

specialized in more sensitive cases, and we apply compensatory measures as needed, such as the donation of seedlings or woody material to the municipalities.

We are also committed to avoiding permanent protection areas, indigenous lands, *quilombolas* communities, and archaeological or paleontological sites – except in duly licensed cases, according to the criteria described in our Investment Policy.

IN 2024



-  We published the Biodiversity Policy.
-  We identified the impacts on biodiversity in the environmental and social risk matrix for all projects.
-  We carried out forest inventory studies, with compensatory measures according to the licensing requirement.
-  We monitored fauna and flora in the ecosystems in which our assets are located.
-  We donated woody material and seedlings of different species to the municipalities, in environmental compensation actions.
-  We hired specialized consulting firms for environmentally sensitive areas.



Waste management

GRI 306-2

We are structuring solid waste management at Brasol, in line with the best environmental practices. With the implementation of the Environmental and Social Management System (ESMS), in 2024, the **Solid Waste Management Standard** was created, which guides the entire chain — from separation to final disposal — ensuring compliance with legal obligations, the protection of human health, and the minimization of environmental impacts.

This standard is applied to both administrative units and projects under construction and in operation, pursuant to the particularities of each location. During the deployment phase, the waste generated is, in most cases,

recyclable — such as plastics, paper, cardboard, scrap metal, and packaging of construction materials. All material is properly segregated, temporarily stored in marked buckets, and sent to final destination by licensed companies, according to legal requirements and good environmental practices.

The Project Construction division supervises the EPC professionals, subject to a contractual requirement of correct disposal of waste. Field inspections are carried out to ensure compliance with environmental management plans. The outsourced companies should submit proof of final destination to the Environment staff, which monitors the compliance of the processes.



Although the consolidated figures are still in the structuring phase, 2024 marks the beginning of systematic waste monitoring.



Climate strategy

GRI 3-3 Climate Change

Generating renewable energy is just one part of our commitment.

Increasing climate instability has transformed the business landscape. Heat waves, floods, fires, and extreme droughts directly impact the viability of projects and global energy security. For Brasol, dealing with these changes requires more than monitoring: **it requires a robust climate strategy, integrated with the company's vision of the future.**



Climate strategy is an integral part of our governance and is constantly evolving, with a focus on ensuring resilience, regulatory compliance, and sustainable value creation for our clients and investors.

01

Greenhouse Gas (GHG) Emissions Management

We monitor our Scope 1, 2 and 3 emissions based on the Greenhouse Gas Protocol (GHG Protocol) and Global Reporting Initiative (GRI) guidelines.

We are expanding the scope of inventory, including suppliers, and value chain partners.

Our goal is to mitigate the impacts of the operation and set clear decarbonization goals.

02

Management of Risks and Financial Impacts on the Climate

We identify and assess physical and transition risks that may impact our projects, assets, and operations.

We use internal analysis, public databases, and insurers' data to map vulnerabilities and plan ahead adaptation measures.

The management of these risks directly influences our expansion strategy and our investments.

03

Customer Energy Transition Boost

Our main contribution to tackling climate change lies in our solutions.

Through solar generation, substations, battery energy storage, electric vehicle charging infrastructure, and intelligent management systems, we enable our clients to reduce their emissions and increase their resilience – accelerating the energy transition in Brazil.

Meanwhile, we contribute to the diversification of the renewable energy matrix in Brazil, reducing the dependence on hydropower plants, and avoiding the emergency activation of thermal power plants in periods of water scarcity.



GHG emissions management

GRI 203-2, 305-5

In line with our climate strategy, **we structured the Greenhouse Gas (GHG) emissions inventory based on the GHG Protocol guidelines**, adopting internationally recognized criteria, and ensuring data integrity and traceability. The tool serves not only as a reporting tool, but also as a basis for strategic decisions, and reduction target planning.

We have been managing GHG emissions since 2023 and each year we evolve in data collection and accuracy and calculation methodology, building a reliable baseline for our climate strategy. **With robust management, we monitor corporate GHG emissions, and those associated with each project**, with quarterly updates carried out by the ESG division. **This level of detail allows us to calculate the net balance of avoided emissions per project, adding environmental value to the solutions offered to clients.**

2023

We carried out the first inventory of GHG emissions, referring to 2022.



2024

We published the GHG emissions inventories for 2022 and 2023, and won the silver seal of the Brazilian GHG Protocol Program for both years.



For the 2024 base year inventory, we carried out the first external verification and published the GHG emissions inventory, being recognized by the gold seal of the Brazilian GHG Protocol Program.

0000



We are constantly improving the methodology for measuring emissions, and strengthening climate governance to integrate emissions management into business strategy.

Ana Carolina Marques
ESG Analyst



Emissions avoided by power generation from photovoltaic plants *



2023

7,952.9 tCO₂e

2024

71,176.3 tCO₂e



There was an

**increase of
795% of
avoided emissions**

due to the expansion of Brasol's portfolio, with more projects in operation.

This data is an embodiment of our purpose, with a more sustainable energy transition.



renewable energy



GHG emissions



resilience



sustainability



*The calculation methodology takes into account the estimated annual power generation for the projects under construction and the effective power generation for the projects in operation. Based on this data, we calculated the net balance of avoided emissions by comparing the emissions actually produced by Brasol and the emissions that would be generated if the same amount of energy were supplied by the electricity matrix of the *Sistema Interligado Nacional (SIN)*.



Emissions

GRI 305-5

With these efforts, the 2024 GHG emissions measurement process brought significant advances, such as the revision of the scope categories used, the expansion of new categories and the maturation of data management, more accurately reflecting the reality of our operations.

The revision of the scopes categories, such as Land Use Change in scope 1, was decisive to make the data more faithful to the reality of the operations, reducing by **99.9%** emissions reported in this category. On the other hand, the growth of projects under construction significantly increased

scope 3 emissions, especially in the Capital Goods category **(277%)** and Upstream Transportation and Distribution **(90%)**.

The growth of the operation also reflected in categories such as Electricity Purchase **(153%)** (scope 2), Business Travel **(15%)** and Commute **(91%)** (scope 3), which accompanied the expansion of the team and the increase in the project portfolio. On the other hand, the category of Waste Generated in Operations recorded a significant reduction, as a result of the improvement in management and in the accounting method.

Even with this scenario of expansion, the improvement of the methodology, and the use of more robust primary data identified a **72%** reduction in total emissions between 2023 and 2024, as well as a reduction in energy intensity. This evolution demonstrates our commitment to grow responsibly, measure accurately, and consistently generate positive impact.

Reduction of 72% of GHG emissions from 2023 to 2024.

Greenhouse Gas (GHG) emissions in tCO2e by scope*.

GRI 305-1, 305-2, 305-3

	2023	2024
Scope 1	3,282.3	0.1
Scope 2 (location approach)	2.4	6.2
Scope 3	461.0	1,051.2
Total Emissions	3,745.7	1,057.5
Biogenic Emissions	40.9	99.2

*Data has been rounded for better communication. All Greenhouse Gases were considered in the inventory, relating to emissions from Brasol's projects and units.

Intensity of total Greenhouse Gas (GHG) emissions in tCO2e per turnover and MWh of energy generated.

GRI 305-4

	2023	2024
Emission intensity per turnover (total scope emissions tCO ₂ e/BRL million)	19.73	1.14
Emission intensity per energy generated (total emissions tCO ₂ e/MWh generated)	0.12	0.01

[For further information, access the public register here.](#)



Climate risks

GRI 201-2

We recognize that climate change represents a systemic and transversal risk for the energy industry and, therefore, we incorporate this vision into our business strategy through the Environmental and Social Management System (ESMS), implemented in 2024. Thus, we have established formal processes for spotting and monitoring climate risks in our projects, both in the development phase, and in the operation and maintenance stages.

This management is based on a structured system of risk identification, assessment and monitoring, integrated into the company's corporate governance, and strategic decision-making processes. In line with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), **Brasol's model considers physical risks, such as extreme events that affect infrastructure, and transition risks, such as regulatory and market changes.**

Our **Climate Risk Protocol** combines historical data and future projections to spot physical risks, and guide preventive actions integrated into the company's strategy until 2040. The document is reviewed annually with analysis of the current and future scenario, from public and updated data sources.

Thus, it is possible **to integrate climate criteria into project planning and investment decision making.** With this, preventive and mitigation action plans, key indicators, and responsibilities are defined, ensuring rapid response to critical events, planning for future legal requirements, and generation of sustainable value for clients, investors, and society.

This approach allows us to:



Plan ahead climate scenarios and legal requirements.



Plan preventive actions and define responsibilities.



Support investment decisions based on climate criteria.

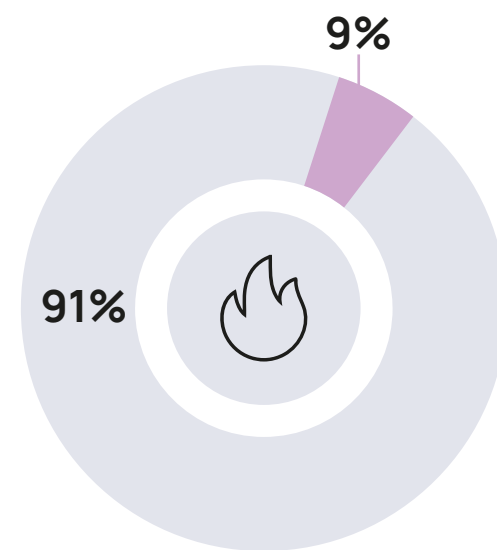


Generate sustainable value for customers, investors, and society.



Physical risks

GRI 201-2



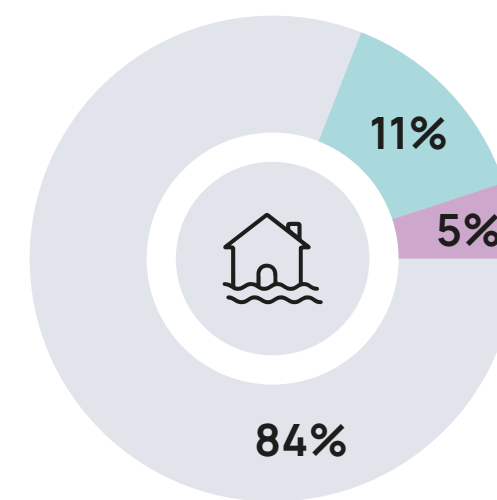
FIRE

Potential risks

Damage to infrastructure or materials and need for plant retrofit.

Preventive measures

Periodic brushing, regular inspections, and traceability of alerts issued by National Institute for Space Research (INPE).



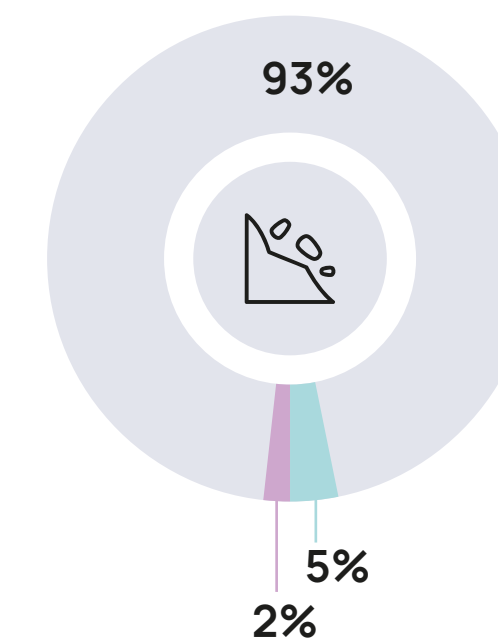
FLOODING

Potential risks

Damage to infrastructure or materials and need for plant retrofit.

Preventive measures

Implementation in a location more than 1 km away from areas at high risk of flooding or with low risk identified in a hydrological study with a return period of 100 years, with a drainage and continuous maintenance system.



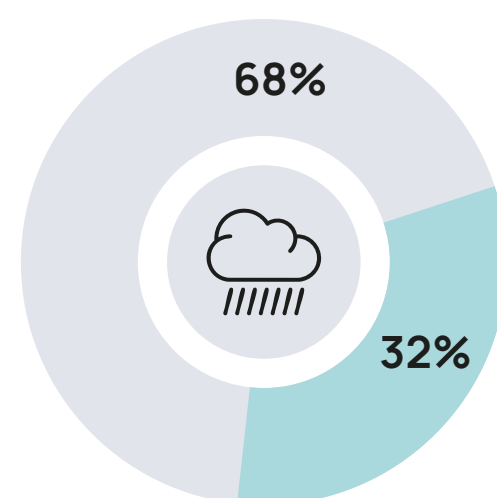
LANDSLIDE

Potential risks

Damage to infrastructure, need for retrofit of the plant, and obstruction of access.

Preventive measures

Implementation in an area with a low coefficient of susceptibility to landslides and drainage and ongoing maintenance.



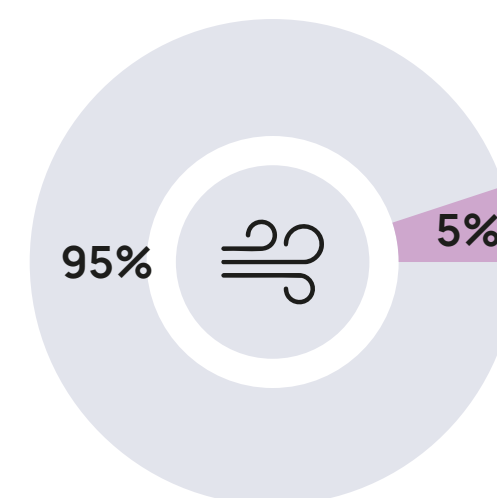
HEAVY RAINS

Potential risks

Damage to infrastructure or materials, possibility of plant shutdown.

Preventive measures

Appropriate grounding system, compliance with Brasol's Investment Criteria, and implementation of protection and maintenance systems.



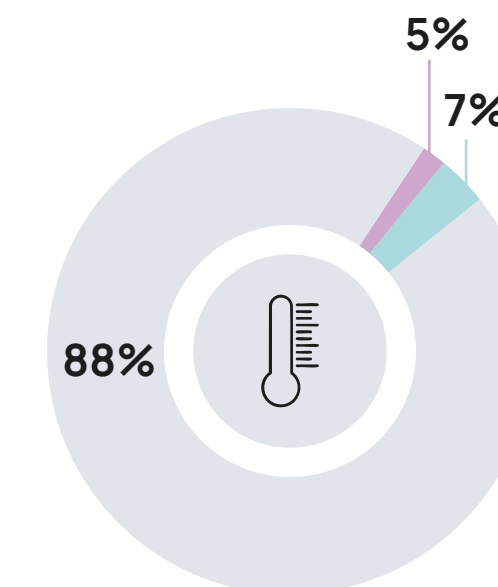
STRONG WINDS

Potential risks

Damage to infrastructure or materials.

Preventive measures

Proper sizing of foundations and metal structure, in addition to maintenance of structures, and fasteners.



TEMPERATURE RISE

Potential risks

Reduction of inverter performance, degradation of photovoltaic modules, and transformer failures.

Preventive measures

Preventive cleaning of photovoltaic modules.



IN 2024



209

projects analyzed.

167

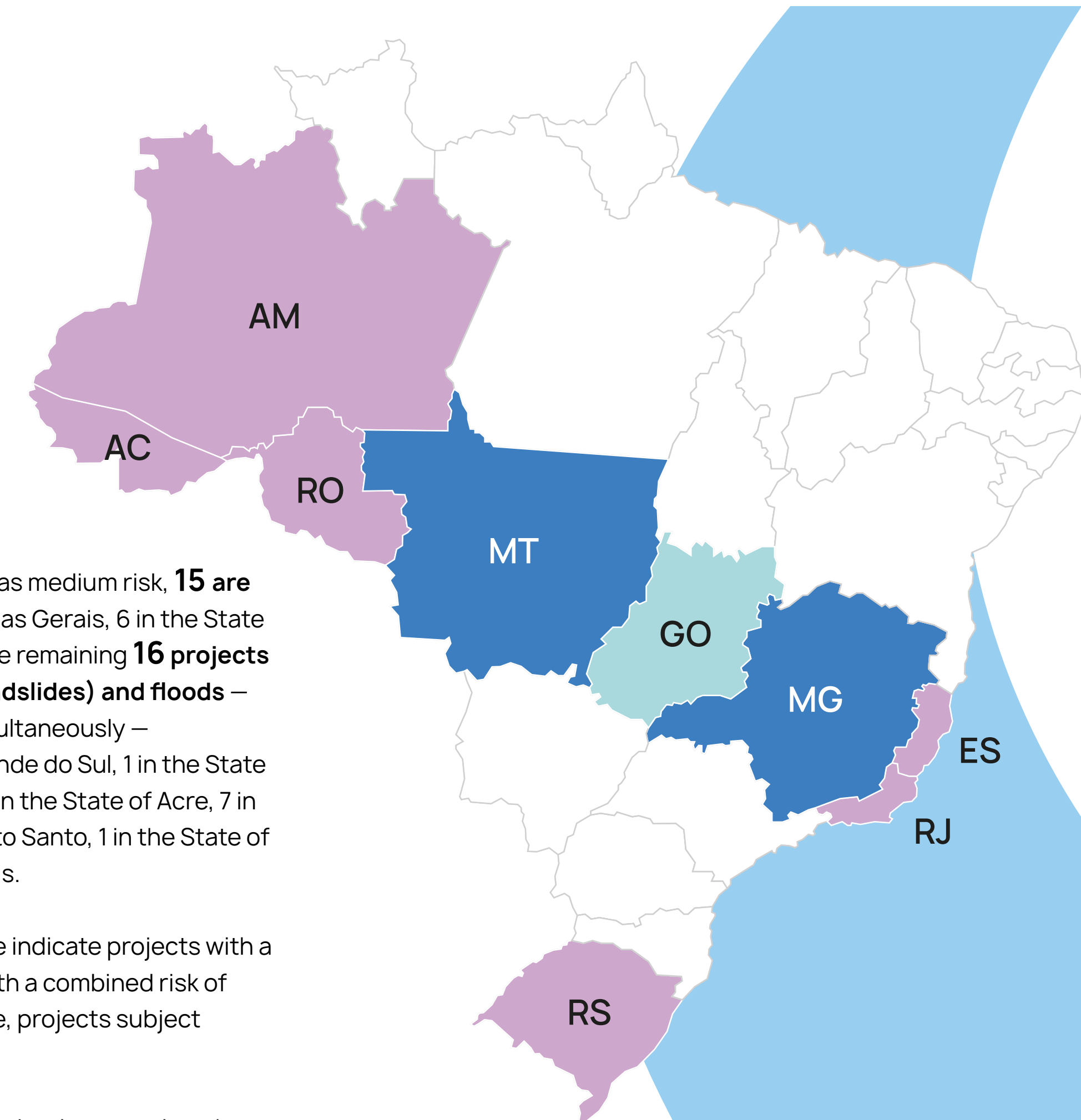
municipalities.

85%

of projects in low climate risk municipalities.

15%

projects in areas of medium risk.



Of the **31 projects** located in areas classified as medium risk, **15 are associated with fire risk**, 3 in the State of Minas Gerais, 6 in the State of Mato Grosso and 6 in the State of Goiás. The remaining **16 projects pose a risk relating to mass movements (landslides) and floods** – more than one of these events may occur simultaneously – distributed as follows: 1 in the State of Rio Grande do Sul, 1 in the State of Rio de Janeiro, 1 in the State of Rondônia, 2 in the State of Acre, 7 in the State of Amazonas, 1 in the State of Espírito Santo, 1 in the State of Mato Grosso, and 2 in the State of Minas Gerais.

On the map, the states highlighted in light blue indicate projects with a risk of fire only; those in dark blue, projects with a combined risk of fire, floods, and landslides; and those in purple, projects subject exclusively to floods and landslides.

It is noteworthy that the map presents an overview by state, but the analysis was carried out based on the specific location of the municipalities where the projects are implemented.



Transition risks

GRI 201-2

The transformations towards a low-carbon economy bring increasingly intense regulatory, market, and reputational demands. In particular, organizations in the energy industry are capital intensive requiring high investments in fixed assets, supply chain management, and long-term strategies for business and capital allocation, especially when compared to other industries.

These broader horizons become even more sensitive to the risks and opportunities associated with climate change, requiring careful assessment to inform future decisions relative to sustainability and profitability. Therefore, **we incorporate this perspective by integrating climate criteria into our planning, investments, and asset management.**

Among the main transition risks mapped by the company, the following stand out:



Changes in costs, risks or compliance and operational opportunities.



Exposure to regulatory changes or changes in consumer and investor expectations.



Changes in investment strategies.

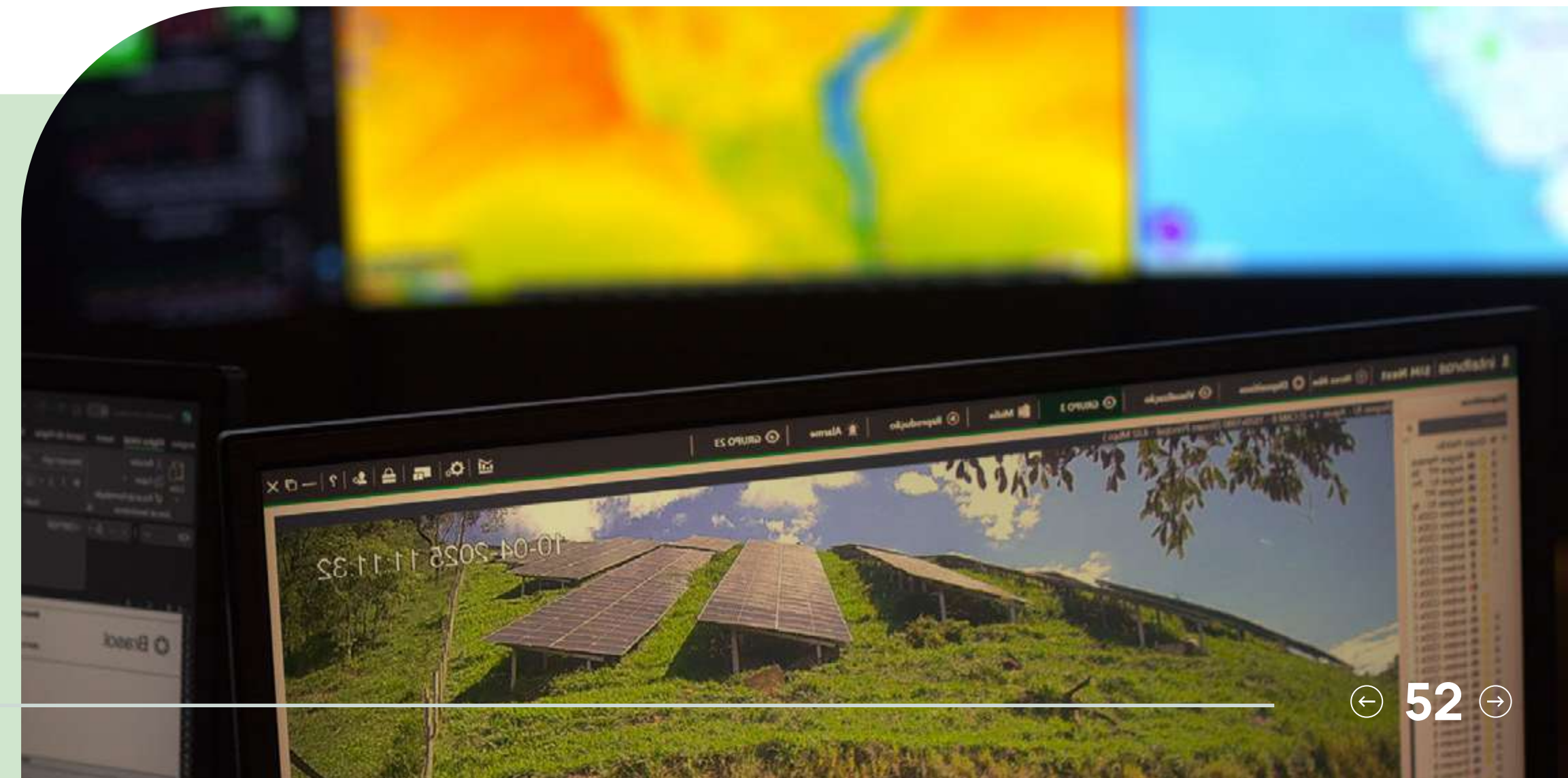


Responses to climate challenges

To monitor challenges pertaining to climate change, we aim to monitor strategic indicators such as indirect emissions (Scope 3), geographical exposure to water shortage, and the expected return on capital under different climate scenarios, ensuring an early and evidence-based response.

Indicators to be monitored:

- Percentage of assets located in areas with water shortage.
- Time to return on investment under different climate scenarios.



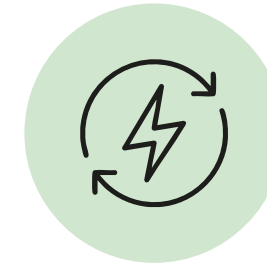


Climate opportunities

GRI 201-2

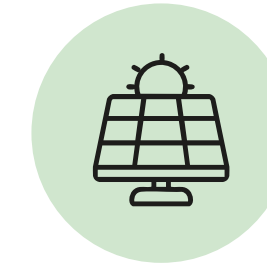
While climate risks challenge traditional businesses, the transition to a low-carbon economy creates new possibilities for companies offering sustainable and resilient solutions. At Brasol, **we see this transition as a concrete opportunity to generate value for our customers, investors, and the planet.**

More than adapting to changes, Brasol is positioned as an active player in climate mitigation, acting directly to reduce greenhouse gas emissions in different production chains. This is made possible through our portfolio of solutions in solar, energy storage, electric mobility, and smart infrastructure.



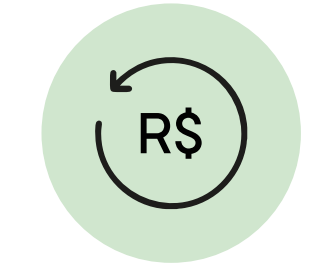
Renewable and competitive energy

We provide performance agreements, and custom solutions that replace fossil sources with renewable alternatives, with cost predictability and efficiency gains. This allows our customers to reduce emissions, improve their reputation, and increase their competitiveness in increasingly demanding sustainability markets.



Technologies driving the transition

By combining photovoltaic power generation, battery storage, substation streamlining, and infrastructure digitization, we help companies move toward more flexible, efficient, and integrated models. In addition, we contribute to the decarbonization of strategic industries, such as industry, retail, sanitation, and logistics.



Drawing capital and valuing assets

Projects aligned with ESG criteria and measurable climate contributions tend to be valued more by the market and funders. Our portfolio stands out for its environmental performance and for promoting direct positive impact — a competitive edge recognized by investors such as BlackRock and by clients looking for partners committed to the future.



Generating energy is just the beginning.

What we do is enable transformation, delivering solutions that reduce emissions, increase efficiency, accelerate innovation, and contribute to the realization of a more resilient and prosperous future for all.



People who make it happen

Monique Salles
Occupational Safety Technician



The essence of Brasol

GRI 3-3 Culture and Human Development

Culture at Brasol goes beyond a set of stated values — it reveals itself in the way people collaborate, learn, and grow together. In an **environment marked by autonomy, transparency, and trust, what brings us together is the commitment to make it happen.**

We learn from our mistakes, share successes, recognize collective effort, and encourage protagonism at all levels. Here, those who have initiative find space. Those who have responsibility find support. And those who have purpose, find direction.

Throughout 2024, we consolidated a way of being that connects all areas — from operations to administrative — and that turns goals into real movement. More than talent, we develop people who understand the impact and importance of their work as a whole. It is exactly this human energy and dedication that drives Brasol's growth, celebrating each achievement as part of something even greater.

More than
idealizing,
Brasol
makes it
happen.





Structured to move forward

Brasol's growth in 2024, accompanied by the expansion of the team, and the diversification of operations, brought with it the need to improve the people management structure. Throughout the year, the area underwent a restructuring, with the purpose of **strengthening internal processes, clarifying expectations, and connecting recruitment, development, and recognition practices to the company's culture.**

People management has consolidated itself as a strategic axis to support growth. Without losing sight of the collaborative and direct environment that characterizes Brasol, the advances made over the period contributed to strengthening the culture, and expanding the experience of the teams. The construction is continuous — and is guided by listening, transparency, and commitment to development.

IN 2024 »



We restructured the Human Resources area to monitor the growth of the business.



We integrated recruitment, development, and culture processes in the same journey.



We implemented Performance Assessment and goal assignment for 100% of Brasol's staff.



We structured new committees and listening channels, strengthening care for people.



We professionalized routines and monitoring panels with a focus on strategic management.



Our way of working is collaborative, straightforward, and result-focused. Everyone has a lot of responsibility and freedom to make it happen.

Tiago Asprino
Human Resources Officer





More people, more energy to grow

GRI 2-7, 2-8, 2-30, 203-2, 401-1, 405-1

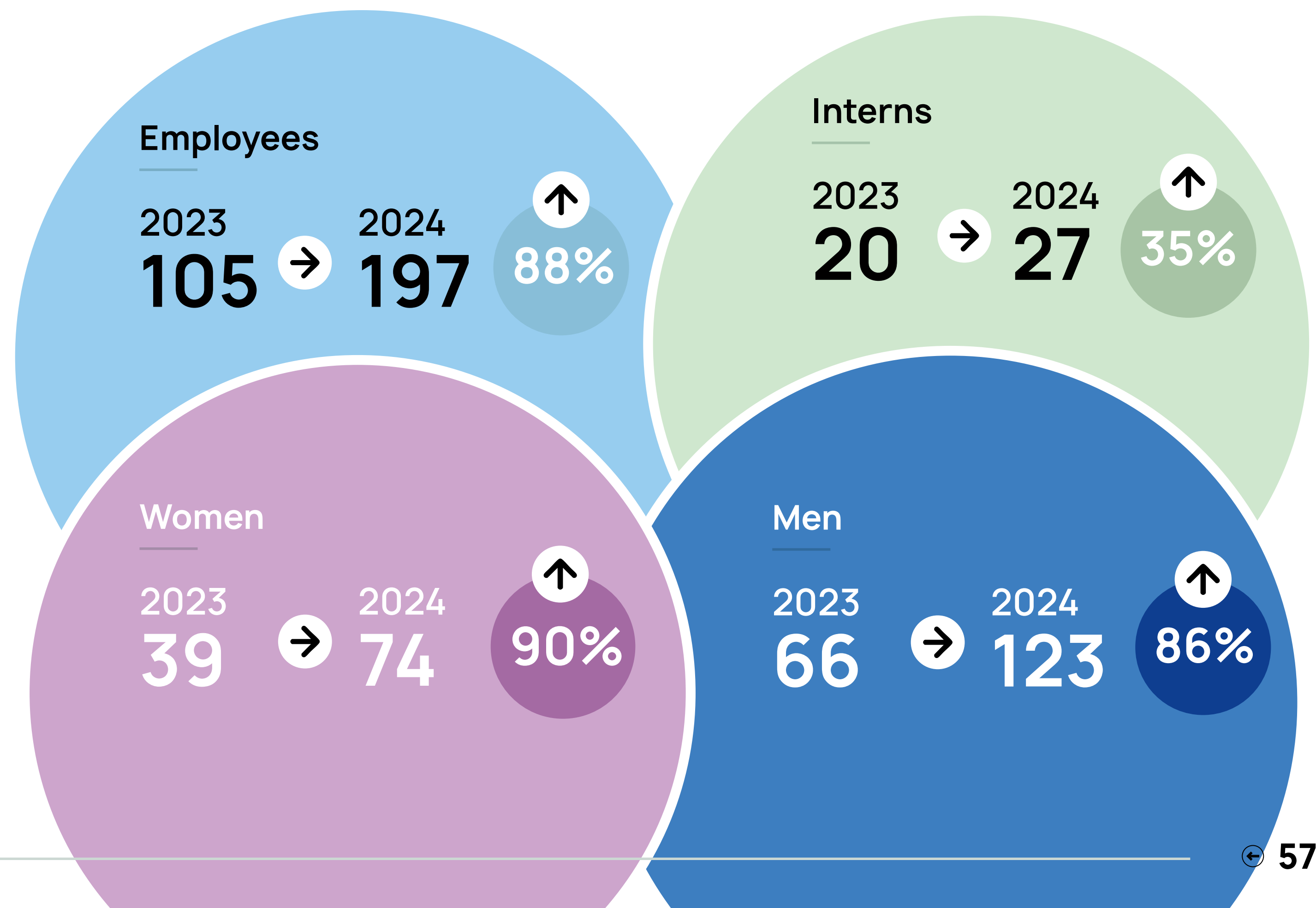
Brasol's expansion in 2024 was accompanied by major growth of **88% of the team compared to the previous year**. This movement translates the continued investment in people as the foundation of our growth strategy – essential to drive current operations, and pave the way for new projects.

To sustain this progress, we reinforced the organizational structure, and conducted an admission process with a hiring rate of **76% in 2024**. At the same time, the termination rate was **27%, natural reflection of an organization in transformation, and at a fast pace of expansion**. Owing to the diversification of business units, implemented throughout the year, the distribution of employees among these new business lines is in the process of consolidation.

Today, all professionals work under full-time and open-ended contracts – with the exception of interns and apprentices – and 100% are covered by collective agreements or conventions. This reinforces our commitment to long-term working relationships, guided by transparency, safety, and alignment with best market practices.



More than **700 indirect jobs** generated in the construction phases of the projects throughout the country, boosting local development with energy and purpose.





The people who make things happen at Brasol

GRI 405-1

Representation at Brasol begins to take shape, still subtle in numbers, but more present in conversations, listening, and the willing to move forward.

In 2024, topics such as gender equity, identity, race, and belonging entered the internal agenda once and for all. Initiatives such as conversation circles, *Sextas do Conhecimento*, and the intention to carry out a diversity census marked the beginning of a more structured look at these topics. In addition, in the recruitment and selection process, it is necessary that, as a minimum, one woman be pre-selected for the next steps.

Much more than just mapping data, we seek to understand experiences, reduce the rate of those who do not express their needs, and create an environment in which all people can exist with security and opportunities to grow.

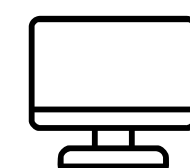
WOMEN IN ENERGY TRANSITION

38% of the total employees are women.

16% of leadership positions are held by women.

14% of the members of the Board of Directors are women.

15% of the total number of women declared themselves black and mixed heritage.



The **Monitoring** team of **Brasol Ativos** is **100% female**

Proportion of compensation received by women in relation to men by position

GRI 405-2

Management positions 1.1

Non-management positions 1.0

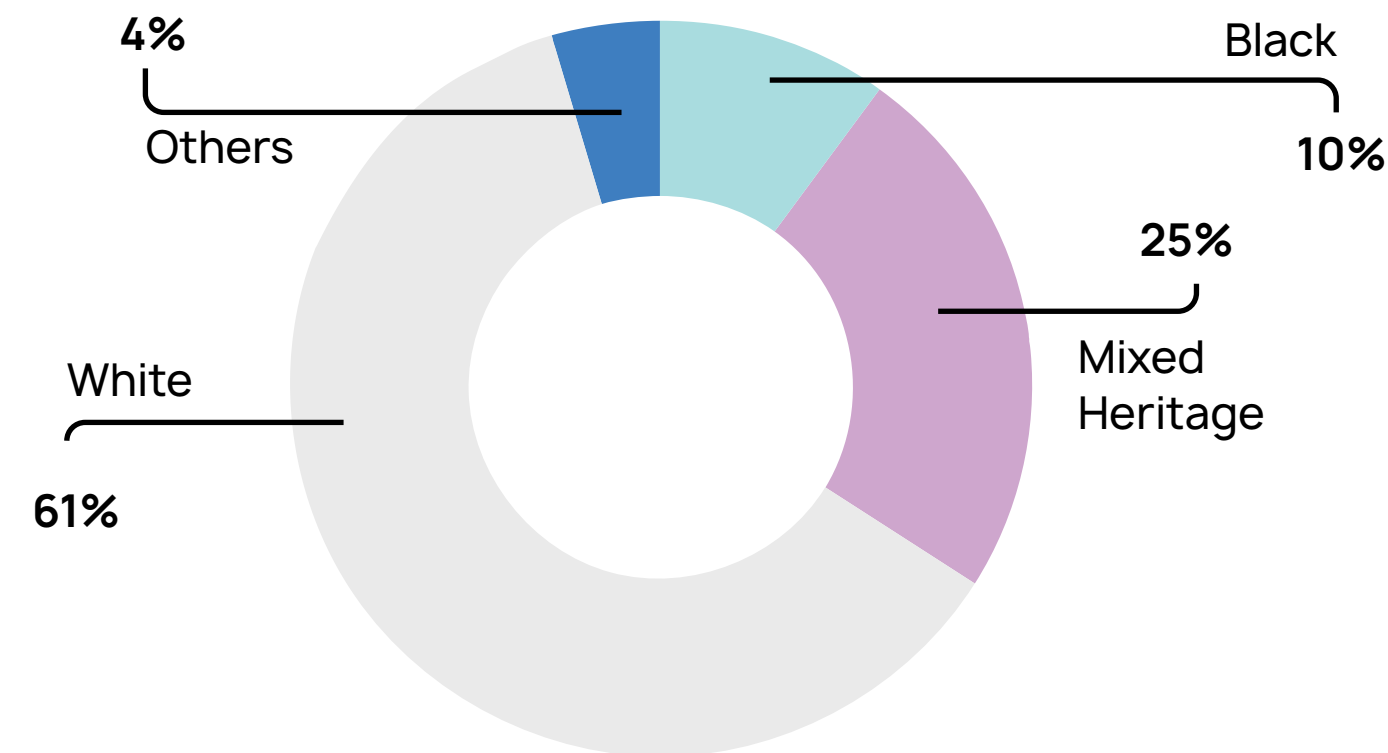


Human Resources Team

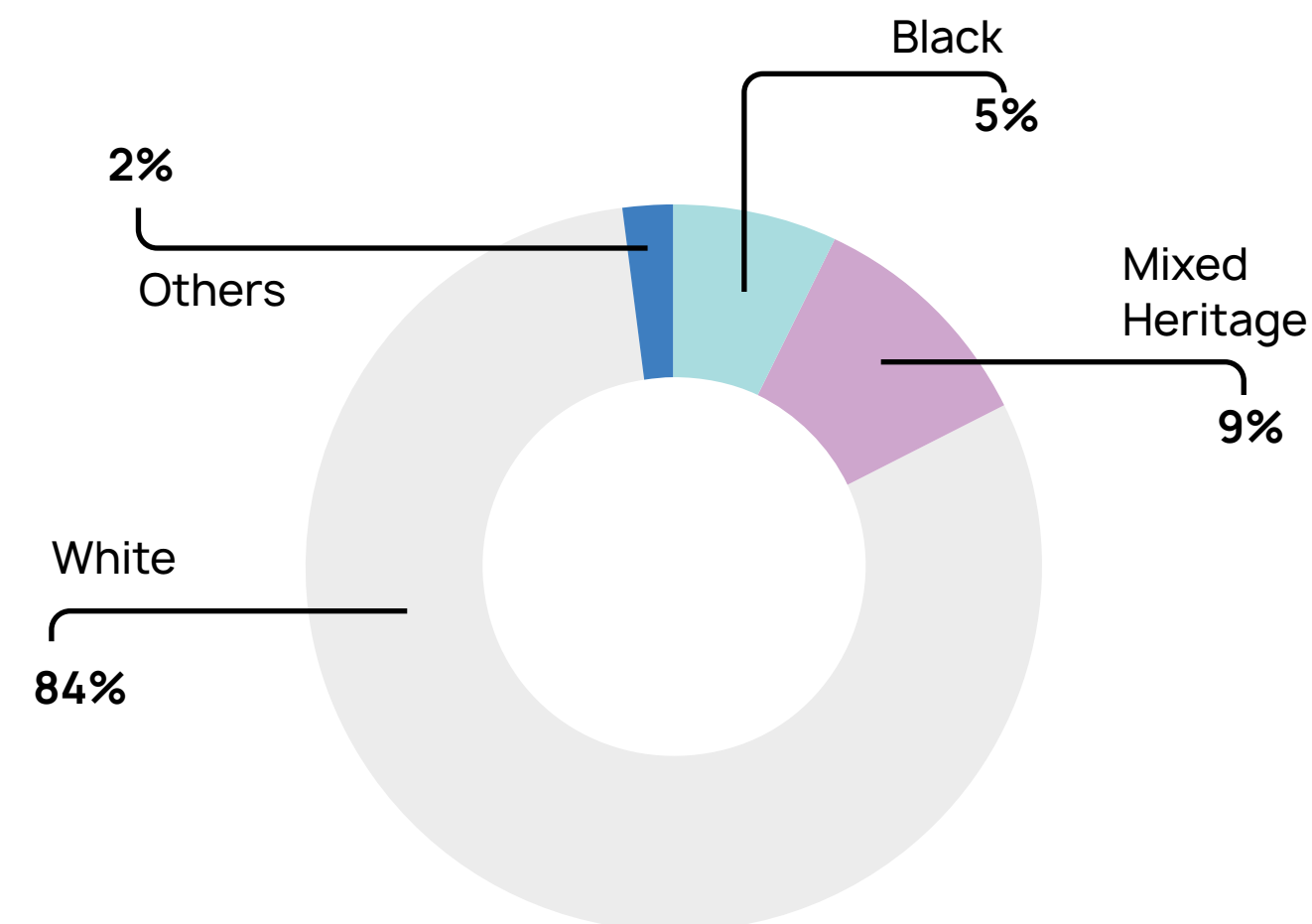


Racial representation

TOTAL OF EMPLOYEES



IN LEADERSHIP POSITIONS



LGBTQIAPN+ representation

10%
of employees

04%
in leadership positions





Empowerment to lead energy transition

GRI 3-3 Culture and Human Development

Empowering people is one of the most consistent ways to advance the energy transition — and, at Brasol, this conviction has turned into action. **The growth of the team and the complexity of the projects drove the structuring of a more robust development journey connected to the company’s culture.**

From restructured onboarding to learning paths by position and division, the experience of each employee has been designed to strengthen autonomy, alignment, and impact. All of this is anchored in clear human resources policies and initiatives that expand repertoire, promote well-being, and create real connections between teams.

HUMAN RESOURCES POLICIES

Workplace Health, Safety and Environment Policy.

General Data Protection Law Policy.

Diversity and Inclusion Policy.

Referral Program Policy.

Covid Control Policy.

Device Management and Virtual Security Policy.

Travel Expense Reimbursement Policy.

Duty and Hours Control Policy.

Maternity Leave Policy.

Vacation Policy.

Working from Home Policy.

Termination Policy.

Bonus Policy.

Developing people is as important as developing energy solutions.





Learning to keep pace with growth

GRI 404-1, 404-2

The strengthening of the learning structure marked a new level in our development culture. With the creation of the corporate university in partnership with UDEMY and the use of a gamified platform, access to knowledge became more personalized, dynamic, and close to the reality of each employee.

In addition to the tools, **the development strategy has prioritized training paths mapped by position and division, with a focus on technical and behavioral skills.** This journey is reinforced by initiatives of active listening, leadership training, and appreciation of continuous learning – both in day-to-day interactions and in dedicated spaces such as *Sextas do Conhecimento*.



BRASOL CORPORATE UNIVERSITY

UDEMY platform with customized paths by position and division, uniting technical and behavioral content.



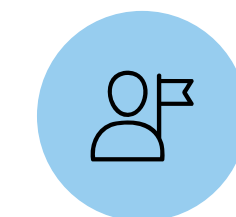
GAMIFIED LEARNING PLATFORM

Points and rewards system that encourages engagement in courses and training.



DEVELOPMENT PATHS

Competence mapping and ongoing training to support career evolution, with basic ESG training for all employees.



LEADERSHIP TRAINING

Training aimed at the performance of leaders in processes, management, and development of people.



SEXTAS DO CONHECIMENTO

Weekly meetings with topics such as ESG, climate change, diversity, security, organizational climate, health and innovation, among others.



Average of
68 hours of
training per
employee in
2024.





Assessing to develop and recognizing to grow

GRI 2-19, 2-20, 2-21, 404-3

In 2024, we structured our performance assessment process demonstrating our care for people and also driving the evolution of the team.

We create a clearer journey, with steps such as self-assessment, structured feedback and collegiate calibration committees — always focused on recognizing achievements, aligning expectations, and supporting development.

This process also strengthened our bonus policy, which is variable and directly connected to Brasol's individual, collective performance, and results.

With consulting support, we structure our compensation policy based on market data and competitive practices, ensuring that recognition tracks the responsibility, and impact of each role.

In practice, this is reflected in **more internal opportunities, more visible growth paths, and fairer decisions about career development**. More than assessing, we seek to create real connections between performance and future.

The highest paid employee receives 5.7 times more than the average compensation of all other employees.

In 2024, the highest paid individual in the organization received a 1.1% increase, while **other employees received an average 10.9% increase.**

100% of employees with admission until 04/30 were assessed in 2024.

17 employees promoted in 2024.

41% of promoted employees are women.

07 internal recruitment opportunities.

08 interns hired.

Priscila Takada
Customer Success
Analyst

Mateus Azevedo
Billing & Customer
Service Coordinator



Occupational health and safety

GRI 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 3-3 Health, Safety, and Wellness

Caring for those who make the energy transition possible is an essential part of our commitment.

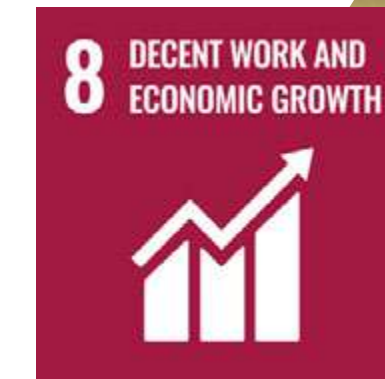
In 2024, we structured an area dedicated to Occupational Health and Safety (OSH), with the creation of a specific management and the adoption of an integrated management system, to advance a priority topic for Brasol. The initiative marked the start of a **robust OSH governance process that combines legal compliance, risk prevention, and physical and mental health promotion**.

With the support of a specialized team and a digital tool, we started to integrate documents such as the Risk Management Program (PGR), the Occupational Health Medical Control Program (PCMSO), Technical Reports on Environmental Working Conditions (LTCAT), in addition to reports of unhealthiness and dangerousness. The platform also allows the monitoring of indicators, the investigation of accidents and the

implementation of behavioral prevention programs, such as the observation program and the Daily Safety Meetings (DDS).

The active participation of employees is encouraged through the Internal Commission for the Prevention of Accidents and Harassment (CIPA) and operational feedback, promoting an environment of dialogue and co-responsibility. We also started structuring OSH training paths, complemented by internal campaigns that address mental health, ergonomics, safety, and well-being at work.

More than meeting standards, we want to protect life and create healthy environments where safety is treated as an investment and not as a cost.



Lucas André
Project Implementation
Analyst



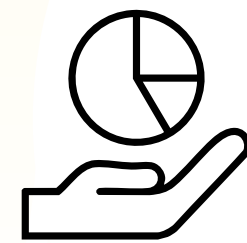
The future of energy also takes a healthy and safe environment

GRI 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 3-3 Health, Safety, and Wellness



STRUCTURING

- Creation of an area dedicated to Occupational Health and Safety (OSH).
- Internalization of document control and management.
- Scanning of reports, medical records, and medical certificates.



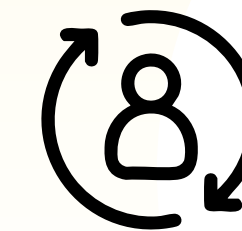
MANAGEMENT

- 100% of own employees covered by the OSH management system.
- Identification of occupational hazards by position.
- Management of unhealthiness, hazardousness, and Technical Report of Environmental Working Conditions (LTCAT) via digital system.
- Management of the Occupational Health Medical Control Program (PCMSO) with periodic examinations by risk profile.



MONITORING

- Implementation of the OSH indicator panel.
- Accident investigation.
- Continuous monitoring of accidents, frequency, and severity.
- Participation of the Internal Commission for the Prevention of Accidents and Harassment (CIPA) and leaders in the improvement processes.



CULTURE AND ENGAGEMENT

- Leadership engagement in OSH actions.
- Internal awareness campaigns on physical and mental health, safety, healthy eating, ergonomics, among others.
- Active worker participation via CIPA and operational feedbacks.
- Development of an OSH training path.
- Conducting the Internal Week for the Prevention of Accidents and Harassment (SIPAT).



Dialogue, prevention, and result

GRI 403-2, 403-3, 403-4, 403-5, 403-9, 3-3 Health, Safety, and Wellness

Care for people can also be expressed through the maintenance of listening channels, and ethical action capable of protecting the physical, mental, and emotional integrity of each employee. We encourage **active communication with our teams through secure channels**, such as the direct manager, the Specialized Service in Safety Engineering and Occupational Medicine (SESMT) and the external reporting channel – with the guarantee of anonymity, in order to protect the whistleblower from possible retaliation.

In addition, we have qualified professionals and approved clinics to ensure the quality of occupational care. Medical information is protected by encryption, in accordance with the General Data Protection Law (LGPD), and does not interfere with career decisions.

To meet the demands of occupational health and safety, our routine also includes Daily Safety Meetings (DDS), active participation of CIPA, and educational campaigns. We also promote continuous training, aligned with risks and legal requirements, managed by the digital platform.

Actions that have shown results, because in 2024 we had no work accidents with our employees or outsourced workers, only a commuting accident, maintaining zero frequency, and severity rates.

TRAINING CARRIED OUT IN 2024:

- ✓ NR-06: Personal Protective Equipment (PPE).
- ✓ NR-10: Electrical installations.
- ✓ NR-33: Confined spaces.
- ✓ NR-35: Work at height.
- ✓ Third-party onboarding.
- ✓ Behavioral and preventive training.
- ✓ **Sextas do Conhecimento** (mental health, ergonomics, and wellness).

Ativos

In 2024, the maintenance team of the Brasol Ativos unit participated in intensive training to monitor the expansion of operations. The training included safety topics, specialized technical courses, and practical training with the performance team, strengthening safe and efficient performance in the field.

1.500+ hours
of training for the maintenance team (BRAM).

On average 94 hours
of training per employee.





Empowering connections

GRI 401-2, 3-3 Health, Safety, and Wellness

Strengthening a culture of well-being, recognition, and belonging is one of the pillars of our growth. We know that a healthy and inspiring environment is essential to achieve sustainable results and keep the team engaged and aligned with the company's purpose. Thus, our company offers increasingly complete benefits and investments in collective experiences that reinforce ties and celebrate achievements.

Active listening, through organizational climate surveys, has been a powerful tool to guide improvements. **In 2024, the company's Employee Net Promoter Score (NPS) grew 30 points – a direct result of actions built from the reports of employees who are with us every day.**

More than offering benefits, we seek to create a meaningful journey for each employee. Our culture also implies taking care of people's wellness, so that we can grow and evolve together.

EVENTS THAT STRENGTHENED THE CONNECTION

Quarterly Townhall.

Team building with karate practices.

Celebration of 100 MWp.

End of year get-together.

Monthly birthday celebrations.

IMPROVED BENEFITS THROUGHOUT THE YEAR

New health insurance, at no additional cost, including dependents

Meal Voucher adjustment from internal suggestions

Agreement with SESC

Standalone convenience store in the office to facilitate the daily lives of employees

Launch of corporate university and gamified learning platform

Sextas do Conhecimento with topics such as mental health, nutrition, and diversity

Hybrid Working Model Maintenance





Invitation to the future

The future is already within our grasp — for we are building it today.

We are an ecosystem of solutions for energy transition, driving a more efficient, sustainable, and thriving future.

Every project we deliver is an invitation to go further. An invitation to create real value, reducing risks, and generating results that benefit companies, investors, communities, and the planet.

With this energy in motion, with courage, excellence, and long-term vision, every day, we build the future. After all, from where we are, it is already possible to see tomorrow.

**Together, we will
transform what's on
horizon into real impact.**



GRI content index

Statement of Use:

Brasol has reported in accordance with the GRI Standards for the period from January 01, 2024 to December 31, 2024.

GRI 1 Used

GRI 1: Foundation 2021

Applicable GRI Sector Standard(s)

There was none.

GRI STANDARD (S)	DISCLOSURE		LOCATION	OMISSION		
				REQUIREMENT(S) OMITTED	REASON	EXPLANATION
GENERAL DISCLOSURES						
GRI 2: General disclosures 2021						
1. The organization and its reporting practices	2-1	Organizational details	pp. 05, 09, 21			
	2-2	Entities included in the organization's sustainability reporting	p. 05			
	2-3	Reporting period, frequency, and contact point	pp. 05, 06			
	2-4	Restatements of information	This is the first public report and, therefore, there have been no restatements.			
	2-5	External assurance	Only Greenhouse Gas emissions data and accounting data were verified by an external company.			
2. Activities and workers	2-6	Activities, value chain, and other business relationships	pp. 09, 12, 13, 20, 21, 22, 35, 36, 37			
	2-7	Employees	p. 57			
	2-8	Workers who are not employees	pp. 37, 57			
3. Governance	2-9	Governance structure and composition	p. 24			
	2-10	Nomination and selection of the highest governance body	p. 24			
	2-11	Chairman of the highest governance body	p. 24			
	2-12	Role of the highest governance body in overseeing the management of impacts	p. 27			
	2-13	Delegation of responsibility for managing impacts	p. 27			
	2-14	Role of the highest governance body in sustainability reporting	pp. 05, 07, 27			
	2-15	Conflicts of interest	p. 31			
	2-16	Communication of critical concerns	pp. 31, 33, 34	b	Information unavailable / incomplete	The total number and nature of crucial concerns communicated to the highest governance body during the reporting period were not monitored.
	2-17	Collective knowledge of the highest governance body	p. 27			
	2-18	Evaluation of the performance of the highest governance body	There is no structured performance assessment for the highest governance body of the company.			
	2-19	Remuneration policies	p. 62 There is no compensation for the highest body			
	2-20	Process to determine remuneration	p. 62			
	2-21	Annual total compensation ratio	p. 62			



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GRI 1 Used

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Applicable GRI Sector Standard(s)

There was none.

GRI STANDARD(S)	DISCLOSURE		LOCATION	OMISSION		
				REQUIREMENT(S) OMITTED	REASON	EXPLANATION
GENERAL DISCLOSURES						
GRI 2: General disclosures 2021						
4. Strategy, policies and practices	2-22	Statement on sustainable development strategy	p. 03			
	2-23	Policy commitments	pp. 30, 32			
	2-24	Embedding policy commitments	pp. 30, 31, 32			
	2-25	Processes to remediate negative impacts	pp. 29, 30, 33, 34			
	2-26	Mechanisms for seeking advice and raising concerns	pp. 33, 34			
	2-27	Compliance with laws and regulations	p. 34			
	2-28	Membership associations	United Nations (UN) Global Compact.			
5. Stakeholder engagement	2-29	Approach to stakeholder engagement	pp. 07, 30			
	2-30	Collective bargaining agreements	p. 57			
Material Topics						
GRI 3: 2021 Material Topics	3-1	Process to determine material topics	p. 07			
	3-2	List of material topics	p. 07			
Innovation for Energy Transition						
GRI 3: Material Topics 2021	3-3	Management of material topics	pp. 12, 13, 20, 22			
GRI 203: Indirect Economic Impacts 2016	203-2	Significant indirect economic impacts	pp. 21, 46, 57			
Sustainable Supply Chain Management						
GRI 3: Material Topics 2021	3-3	Management of material topics	pp. 37, 39			



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There was none.

GRI STANDARD(S)	DISCLOSURE		LOCATION	OMISSION		
				REQUIREMENT(S) OMITTED	REASON	EXPLANATION
GENERAL DISCLOSURES						
Climate Change						
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 45			
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	pp. 49, 50, 52, 53			
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	pp. 41, 42			
GRI 304: Biodiversity 2016	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	p. 43	a	Information unavailable / incomplete	Brasol operates with small projects and low socio-environmental impact, adopting investment criteria that avoid implementation in areas of environmental protection or of high value for biodiversity. Despite having some projects close to environmental protection areas, all licensed, the company chose not to disclose the information about each project in the report.
	304-2	Significant impacts of activities, products and services on biodiversity	p. 43	b	Not applicable	The projects developed by Brasol are classified as low socio-environmental impact. In the Investment Policy, Brasol includes preventive socio-environmental criteria, which aim to mitigate risks from the beginning of the feasibility analysis of the projects.
GRI 305: Emissions 2016	305-1	Direct emissions (Scope 1) of GHG emissions	p. 48			
	305-2	Energy indirect (Scope 2) GHG emissions	p. 48			
	305-3	Other indirect (Scope 3) GHG emissions	p. 48			
	305-4	GHG emissions intensity	p. 48			
	305-5	Reduction of GHG emissions	pp. 46, 48			
GRI 306: Waste 2020	306-2	Management of significant waste-related impacts	p. 44			
Culture and Human Development						
GRI 3: Material Topics 2021	3-3	Management of material topics	pp. 55, 60			
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	p. 57	a,b	Information unavailable / incomplete	Brasol has not yet broken down the number of employees by age group and region. However, with the advancement and maturity of our diversity indicators, we intend to start monitoring this information in the next stages of the theme's development.
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	p. 66			
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	p. 61			
	404-2	Programs for upgrading employee skills and transition assistance programs	p. 61	b	Information unavailable / incomplete	Brasol does not yet have a career transition assistance program.
	404-3	Percentage of employees receiving regular performance and career development reviews	p. 62			



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GRI 1 Used

GRI 1: Foundation 2021

Applicable GRI Sector Standard(s)

There was none.

GRI STANDARD(S)	DISCLOSURE		LOCATION	OMISSION		
				REQUIREMENT(S) OMITTED	REASON	EXPLANATION
GENERAL DISCLOSURES						
GRI 405: Diversity and Equal Opportunities 2016	405-1	Diversity of governance bodies and employees	pp. 57, 58	b	Information unavailable / incomplete	Brasol has not yet broken down the number of employees by age group. However, with the advancement and maturity of our diversity indicators, we intend to start monitoring this information in the next stages of the theme's development.
	405-2	Ratio of basic salary and remuneration of women to men	p. 58			
Health, Safety and Wellness						
GRI 3: Material Topics 2021	3-3	Management of material topics	pp. 63, 64, 65, 66			
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	pp. 63, 64			
	403-2	Hazard identification, risk assessment, and incident investigation	pp. 63, 64, 65			
	403-3	Occupational health services	pp. 63, 64, 65			
	403-4	Worker participation, consultation, and communication on occupational health and safety	pp. 63, 64, 65			
	403-5	Worker training on occupational health and safety	pp. 63, 64, 65			
	403-6	Promotion of worker health	pp. 63, 64			
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	p. 64			
	403-8	Workers covered by an occupational health and safety management system	p. 64			
	403-9	Work-related injuries	p. 65			
Indicators not associated with a material topic and aligned with the anti-corruption principle of the UN Global Compact						
GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	p. 32			
	205-3	Confirmed incidents of corruption and actions taken	p. 34			
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	p. 34			



TEAM & CONTRIBUTORS

Coordination

Brasol ESG and Marketing Teams

Consulting, Writing, and Editing

Impactato (www.impactato.com.br)

Graphic Design and Layout

Aglaupe Cruz e Yuri Tornquist
Design & Comunicação

Photographs

Brasol Image Bank
Online Image Bank (Freepik)

Brasol thanks all employees and their leaders who contributed to the production of this report.