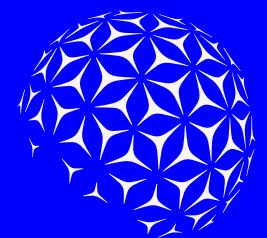


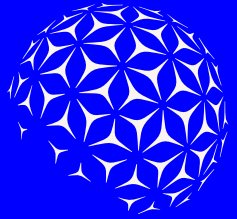


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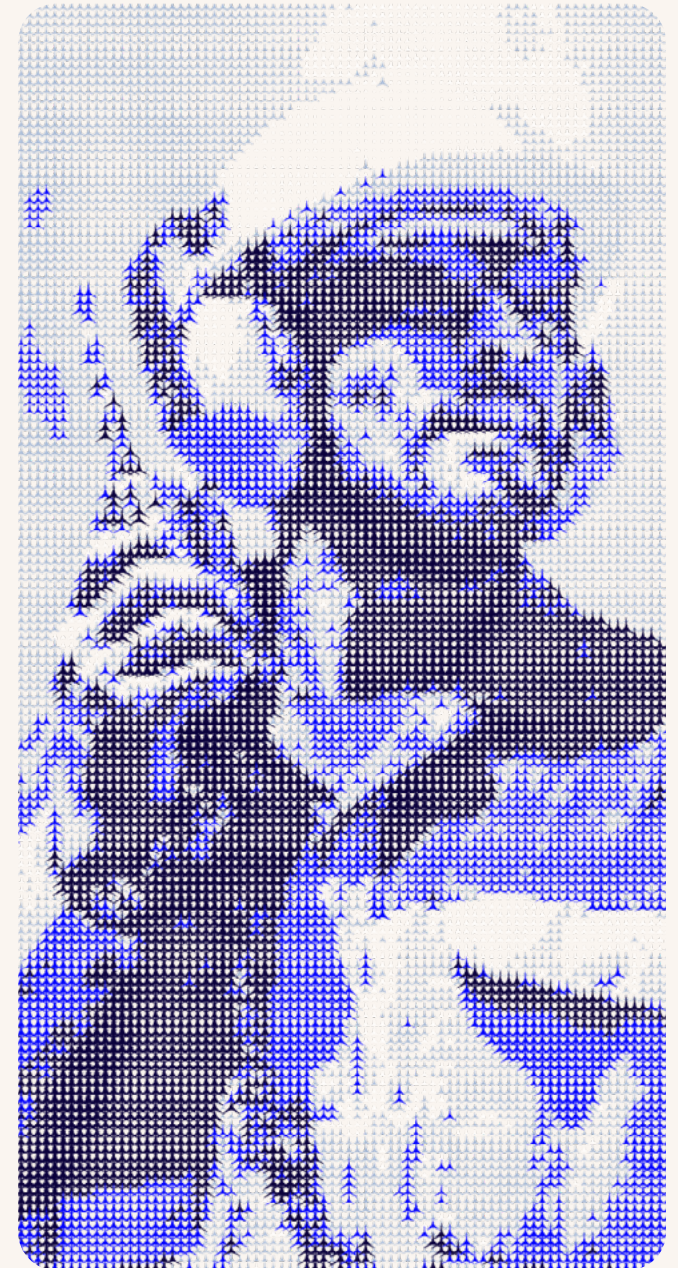
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The purpose of this document is to make transparent and public the reporting criteria used by AXIA Energia when preparing and publishing the sustainability information contained in the Annual Report and the associated GRI Indicators Booklet for 2025. These disclosures are based on the guidelines of the GRI Standards, SASB, TCFD, and IR-IIRC.

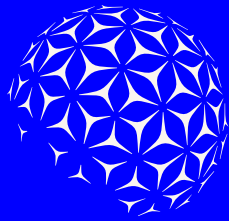
The information published in our Annual Sustainability Report is managed using a Corporate Sustainability Disclosures System (IGS System) developed by the Electric Energy Research Center (CEPEL) in collaboration with and sponsored by AXIA Energia. The IGS System is our main strategic tool for managing indicators and collecting data for preparing reports.

Below we describe the assumptions used throughout the organization for the disclosures we report, including exceptions to the report boundary and reporting period, as applicable, and whether each disclosure has been assured by independent auditors. In 2025, the assurance work was carried out by PwC Brazil.



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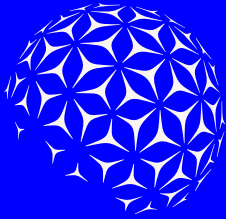
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	GRI Content	Disclosure Details	Changes and reasons for changes to the boundaries and reporting criteria since the most recent report	Disclosure Assured and Scope of Assurance
2-2	Entities included in the organization's sustainability reporting.	AXIA Energia holding and its SPEs AXIA Sul, AXIA Norte and AXIA Nordeste. Due to recent incorporations, some indicators do not include data from all eight controlled SPEs: Brasil Ventos, MESA – Madeira Energia, Baguari, Eólica Ibirapuitã, Retiro Baixo, Teles Pires, TMT – Triângulo Mineiro Transmissora and VSB – Vale de São Bartolomeu.	Details indicated in this Basis of Preparation for each of the indicators.	Yes. AXIA Energia and subsidiaries.
2-6	Activities, value chain and other business relationships.	Relevant business relationships: relationships that the organization has with entities that are not described as part of its value chain. These may include business partners (e.g., joint ventures) and other entities directly linked to the organization's operations, products, or services (for examples, see the note in the definition of 'business relationships'). Significant changes: changes in the location of, or changes in, operations, including facility openings, closings and expansions, and changes in the capital structure.	On May 30, 2025, AXIA Energia Holding assumed the concession of HPP Colider, a hydropower plant located on the Teles Pires River in the State of Mato Grosso, with an installed capacity of 300 MW. The merger of Eletropar was approved on April 29, 2025. In February 2025, the Company completed an equity transaction involving the special purpose entity VSB – Vale do São Bartolomeu Transmissora de Energia S.A. (VSB). As a result, the Company now holds a 100% equity interest in VSB, thereby consolidating full control over the company.	No.
2-7	Employees.	Professionals: considers own employees. Concepts adopted: "Own employee" has a direct link to the company. Workers who are not employees include: interns and young apprentices. Type of shift: Full-time: 200 or 220 hours/month; Part-time: any monthly workload of less than 200 hours/month. We do not hire temporary professionals. All contracts are open-ended. We do not hire employees with no guaranteed working hours. Significant fluctuations: mean fluctuations equal to or greater than 20%.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste. Investees Baguari, Brasil Ventos, Madeira Energia (MESA), Retiro Baixo, Teles Pires and Triângulo Mineiro Transmissora – TMT are considered.	Yes. AXIA Energia, subsidiaries and Investees.
2-8	Workers who are not employees.	Significant fluctuations: mean fluctuations equal to or greater than 20% in the number of interns.	AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Baguari, Brasil Ventos, Ibirapuitã, Madeira Energia (MESA), Retiro Baixo, Teles Pires, Triângulo Mineiro Transmissora – TMT and Vale de São Bartolomeu – VSB are considered.	No.
2-9	Governance structure and composition.	The reported composition is the one existing at the cut-off date for the report. There are no substitute members of the Board of Directors or its advisory committees.	The corporate governance structure of AXIA Energia, AXIA Norte, AXIA Sul, and AXIA Nordeste is considered.	No.
2-20	Process to determine remuneration.	Executive remuneration includes fixed and variable remuneration and benefits. Members of the Board of Directors, Fiscal Board and Audit Committee receive fixed remuneration only.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste.	No.
2-21	Annual total compensation ratio.	Total remuneration includes compensation such as: salary; bonus; stock awards; option awards; nonequity incentive plan compensation; change in pension value and nonqualified deferred compensation earnings; and all other compensation. For a complete definition of "employees" as used in the AXIA Energia, see disclosure GRI 2-7. The highest-paid individual is the individual receiving the highest total remuneration within the company. Information on whether the highest-paid individual for the previous reporting period is the same as for the current reporting period is only disclosed at the end of the fiscal year. Calculation: (total compensation of the highest-paid individual) / (median annual total compensation for all employees except the highest-paid individual).	The information reported include AXIA Energia, AXIA Norte, AXIA Sul, AXIA Nordeste and the Investees Brasil Ventos, Madeira Energia (MESA) and Baguari.	Yes. AXIA Energia and subsidiaries.



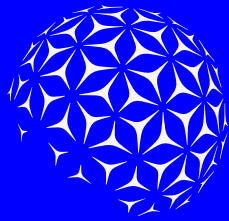
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2-23	Policy commitments.	Examples of where we apply the precautionary principle include projects, programs and initiatives to prevent environmental damage by our operations even when no such damage has occurred in the past or has been documented. For example, a project designed to prevent us from causing environmental damage during the course of our activities.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul, AXIA Nordeste and the Investees Brasil Ventos, Madeira Energia (MESA), Baguari, Eólica Ibirapuitã, Retiro Baixo, Teles Pires, Triângulo Mineiro Transmissora – TMT and Vale de São Bartolomeu.	No.
2-26	Mechanisms for seeking advice and raising concerns.	AXIA Energia provides channels for guidance and clarification regarding the guidelines set forth in our Code of Conduct and corporate policies, as well as for reporting conduct-related concerns. These tools enable stakeholders to submit inquiries, complaints, compliments, and reports concerning the Company's processes and activities. These channels are accessible to internal audiences via the intranet and to external stakeholders through our website (https://www.axia.com.br/en/about/contact-us). Ombudsman Channel – dedicated to receiving suggestions, compliments, complaints, and requests related to the performance of AXIA Energia companies. Whistleblowing Channel – an independent channel maintained by AXIA Energia companies dedicated to receive reports of unlawful acts, including unethical or illegal conduct, the investigation of which requires action by the Company or by internal or external oversight bodies.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul, AXIA Nordeste and the Investees Brasil Ventos, Madeira Energia (MESA), Baguari, Retiro Baixo, Teles Pires, Triângulo Mineiro Transmissora – TMT and Vale de São Bartolomeu.	Yes. AXIA Energia, subsidiaries and Investees.
2-27	Compliance with laws and regulations.	This indicator addresses non-compliance or failure to comply with laws and regulations that apply to the organization. Non-compliance with laws and regulations allows for a better understanding of management's ability to ensure that the organization complies with certain performance parameters. Laws and regulations can be enacted or issued by various bodies, including municipal, regional and national governments; regulatory authorities; and public agencies. Significant cases are considered to be amounts above R\$100,000 reais.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste.	Yes. AXIA Energia and subsidiaries.
2-29	Approach to stakeholder engagement.	The Company engages with the following stakeholder groups: workforce and their families; investors, shareholders, and market analysts; communities; society at large; press and opinion leaders; partners, sponsored entities, and suppliers; governments, legislators, and regulatory bodies; and customers.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste.	No.
2-30	Collective bargaining agreements.	The definition of employees for this disclosure is the same as for disclosure 2-7.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste.	No.
3-1	Process to determine material topics.	AXIA Energia follows the GRI methodology for its Annual Sustainability Report.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul, AXIA Nordeste and the Investees Brasil Ventos, Madeira Energia (MESA), Baguari, Eólica Ibirapuitã, Retiro Baixo, Teles Pires, Triângulo Mineiro Transmissora – TMT and Vale de São Bartolomeu.	Yes. AXIA Energia, subsidiaries and Investees.
3-2	List of material topics.	1. Workers' well-being, health and safety 2. Community engagement and human rights; 3. Customer satisfaction and safety; 4. Water and effluent management and water security; 5. Biodiversity; 6. Ethics, integrity and risk management; 7. Climate change and energy transition and 8. Innovation and digital transformation.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul, AXIA Nordeste and the Investees Brasil Ventos, Madeira Energia (MESA), Baguari, Eólica Ibirapuitã, Retiro Baixo, Teles Pires, Triângulo Mineiro Transmissora – TMT and Vale de São Bartolomeu.	Yes. AXIA Energia, subsidiaries and Investees.
101-3	Access and benefit-sharing.	Not applicable. AXIA does not make use of genetic resources.	Not applicable to our business. AXIA does not make use of genetic resources.	Not applicable to our business.



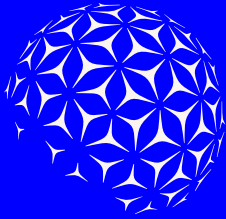
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101-4	Identification of biodiversity impacts.	In 2025, AXIA Energia conducted an assessment of nature-related material impacts, dependencies, risks, and opportunities across all our generation and transmission assets, following the LEAP (Locate, Evaluate, Assess, and Prepare) approach and the guidelines of the Taskforce on Nature-related Financial Disclosures (TNFD). During the "Evaluate" phase, our impacts on and dependencies upon nature were analyzed and prioritized. Data on nature status, environmental pressures and response were used to assess the impact drivers to which the Company contributes and that affect our facilities and the society at large. At this stage, the following actions were carried out: - Identification of the main biodiversity impact drivers associated with operations; - Assessment and understanding of the materiality of both negative and positive impacts; - Identification of the most material assets in terms of impacts on nature. In parallel, the most relevant impact drivers arising from direct operations were identified, including vegetation clearing, habitat fragmentation, alterations to hydrological regimes, pollutant emissions, noise, and solid waste generation. The ENCORE tool was also applied in this assessment to link global environmental pressures to production processes, supporting the prioritization of management risks and opportunities, as well as the definition of biodiversity materiality.	All of the Company's operational units.	Yes. AXIA Energia and its subsidiaries.
101-5	Locations with biodiversity impacts.	HPPs Tucuruí (PA), Samuel (RO), and Balbina (AM) are located in areas adjacent to protected areas of high biodiversity relevance. It is worth noting that all protected areas affected were established after the implementation of the projects, with support from AXIA. The areas considered are Conservation Units listed in the table, defined under Law No. 9.985/2000 (SNUC Law), Article 4, with the following objectives: - I - to contribute to the maintenance of biological diversity and genetic resources within the national territory and jurisdictional waters; - II - to protect endangered species at regional and national levels; - III - to contribute to the preservation and restoration of the diversity of natural ecosystems; - IV - to promote sustainable development based on natural resources; - V - to foster the application of conservation principles and practices in the development process; - VI - to protect natural landscapes of notable scenic beauty with minimal alteration; - VII - to safeguard significant geological, geomorphological, speleological, archaeological, paleontological, and cultural features; - VIII - to protect and restore water and soil resources; - IX - to rehabilitate or restore degraded ecosystems; - X - to provide means and incentives for scientific research, studies, and environmental monitoring; - XI - to promote the economic and social value of biological diversity; - XII - to support environmental education and interpretation, recreation in contact with nature, and ecotourism; - XIII - to protect the natural resources necessary for the livelihoods of traditional communities, respecting and valuing their knowledge and culture while promoting their social and economic development.	Only AXIA Norte (HPPs Tucuruí, Samuel and Balbina).	Yes. AXIA Norte.
101-6	Direct drivers of biodiversity loss.	The materiality of our impacts on biodiversity lies in our direct operations. We do not use native species in our operations, nor do we introduce exotic species into our activities. We maintain a list of threatened species that are included in our protection and conservation programs. The classification of impacted ecosystems is carried out within the Environmental Impact Assessments (EIA) of our projects. With respect to air pollution, we monitor atmospheric emissions related to NOx, SOx, and particulate matter (PM). Following the divestment of thermal power plants, we began reporting atmospheric emissions from our vehicle fleet, namely NOx, PM, CO, RCHO, and NMHC, which are not considered material.	All of the Company's operational units.	Yes. AXIA Energia and subsidiaries.



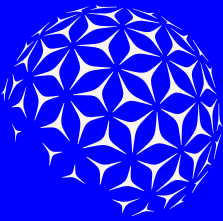
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101-7	Changes to the state of biodiversity.	In planning our investments, we apply the mitigation hierarchy: anticipating and avoiding potential impacts; minimizing those that cannot be avoided; restoring ecosystems when impacts occur; and offsetting any residual impacts that remain. As a result, we aim to restore ecosystems with a focus on generating net positive impacts on biodiversity. Within the environmental licensing process (conducted by the Operations area), we carry out Environmental Impact Assessments to identify and evaluate how the implementation and operation of our projects may affect local biodiversity. For each negative impact identified, we propose mitigation and compensation measures, which are submitted to the relevant licensing authorities for review. During the operational phase, monitoring activities may indicate the need to revise these measures and undertake additional investments. The assessment of impacts, dependencies, risks, and opportunities has proven to be an important strategy for improving biodiversity management in our operations. The classification of impacted ecosystems is conducted through the Environmental Impact Assessments of each project.	All of the Company's operational units.	Yes. AXIA Energia and subsidiaries.
101-8	Ecosystem services.	AXIA Energia has developed an assessment of impacts, dependencies, risks, and opportunities for all of its power generation and transmission assets. Following the TNFD guidelines and applying the LEAP methodology, the most material impacts and dependencies for the company's activities were identified in the Evaluate stage. The impacts common to this asset profile include: (a) Hydropower plants – high materiality related to changes in freshwater use and land use; (b) Wind and transmission – high materiality related to land use changes and disturbances to fauna. It is essential to focus on control measures and to expand and strengthen positive actions aligned with the most material impacts. Dependencies (Evaluate): Power generation and transmission processes show a high degree of dependence on priority ecosystem services: (a) Hydropower plants – water flow regulation, freshwater provision, and global climate regulation; (b) Wind – global climate regulation, local climate regulation, and storm mitigation; (c) Transmission – global climate regulation, local climate regulation, and soil and sediment retention. This information is also included in the impacts table and in the section of the report addressing TNFD.	All of the Company's operational units.	Yes. AXIA Energia and subsidiaries.
201-1	Direct economic value generated and distributed.	The statement of added value presented for this disclosure is as presented in the financial statements in accordance with Brazilian accounting standard CPC – 09 – Statement of Added Value (DVA).	The information reported include AXIA Energia, AXIA Norte, AXIA Sul, AXIA Nordeste and the Investees Brasil Ventos, Madeira Energia (MESA), Baguari, Eólica Ibirapuitã, Retiro Baixo, Teles Pires, Triângulo Mineiro Transmissora – TMT and Vale de São Bartolomeu. SPEs' values are consolidated within its subsidiaries and Holding company.	Yes. AXIA Energia, subsidiaries and investees.
201-2	Financial implications and other risks and opportunities due to climate change.	Based on the nature of our assets and available evidence of the timing of climate change related impacts, AXIA Energia defines short term as a period of up to 5 years; medium-term as a period of 5 to 10 years, and long term as a period of 10 to 30 years. Climate-related risks and opportunities primarily affect our direct operations, and are managed periodically using an integrated and multidisciplinary approach spanning, covering the short, medium and long-term horizons. For further details on this topic, please refer to our TCFD report. The costs of measures reported pursuant to the CDP, DJSI and TCFD frameworks for physical risks have been calculated by the trading department for the CDP Water questionnaire using its response to the CDP Climate questionnaire. Detailed criteria are provided by different departments, including the financial department to determine, for example: present/future value rates and the trading department.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul, AXIA Nordeste.	Yes. AXIA Energia and subsidiaries.



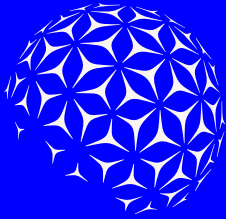
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205-1	Operations assessed for risks related to corruption.	Operation: a single location used by the organization for the production, storage and/or distribution of its goods and services, or for administrative purposes (e.g.: offices). Within a single operation, there can be multiple production lines, warehouses, or other activities. For example, a single factory can be used for multiple products or a single retail outlet can contain several different retail operations that are owned or managed by the organization. Some of the criteria we use to identify critical suppliers for corruption risk include: - Whether the company or any members of its management have been accused of, investigated for, proceeded against or indicted for fraud or corruption in the last 10 years. - Whether any members of senior management or any of their relatives up to the third degree hold or are running for public office. - Whether a member of senior management is a relative up to the third degree of any employee of Axia or any of its subsidiaries who is in a managerial, Executive Board or Board of Directors position. - Whether any member of senior management or any of their relatives up to the third degree has any contractual relationship with a government official. - Whether any member of senior management or any of their relatives up to the third degree has at any time: (i) held public office, whether by appointment or through a competitive procedure, in the Executive, Legislative and/or Judiciary branch, in any civil or military government agency, or in any government-like organization or in an organization in which the government has an equity interest; (ii) held office in any political party; (iii) run for public office; (iv) held a position in a supranational organization (e.g. World Bank, United Nations, International Monetary Fund, OECD, CAF); (v) established a relationship with any other person linked or associated, including by direct kinship, to or with any of the above ("Government Official"). The extent of interaction between the company and/or group and the government, and the level of maturity of the supplier's integrity program, are also taken into account. According to Third Party Diligence and Monitoring Regulation, we conducted an integrity assessment for several types of third parties with whom Axia companies interact with, including suppliers, sponsorships, business partners in SPEs, agreements, donation beneficiaries and social projects. In addition, as described in the Rules, third-party integrity risk varies depending on the responses given in the due diligence form, on a scale of LOW, MEDIUM, HIGH or VERY HIGH. Significant risks: a history of unethical practices, fraud or corruption; actual or potential conflicts of interest.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul, AXIA Nordeste.	Yes. AXIA Energia and subsidiaries.



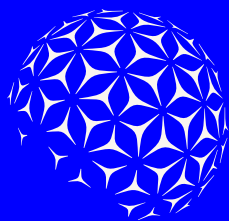
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205-2	Communication and training about anti-corruption policies and procedures.	The stated percentages are for the reporting period unless otherwise specified (such as when training begins in December and extends into the following year). Communication of anti-corruption policies and procedures – Senior management: This is understood as the commitment to the Code of Conduct, whether through the execution of the Term of Office (for members of the Holding's governing bodies) or through the electronic acknowledgment of the Code (for directors of subsidiaries and SPE), considering the statements of receipt and commitment to the Code of Ethical Conduct and Integrity and to the Integrity Policies, signed by members of senior management. It also includes the provision of the Compliance Program Guide for Officers and Fiscal Council Members to new board members during onboarding, as well as quarterly reporting of the Integrity Program to the CAE. Communication of Anti-Corruption Policies and Procedures – Employees (For this indicator, only permanent employees reported by HR are considered = employees + requisitioned-transferred employees): All employees are required to electronically acknowledge the Code of Conduct, confirming their awareness of and commitment to its guidelines. It also includes all communications issued throughout the year to employees, including intranet articles, internal social network posts, and bulletin boards informing about normative documents, ongoing training, guidance on Compliance processes, and the availability of complete and up-to-date information on the Compliance Program pages on the intranet and the Compliance Platform.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul, AXIA Nordeste and the Investees Baguari, Brasil Ventos, Madeira Energia (MESA), Retiro Baixo and Teles Pires.	Yes. AXIA Energia, subsidiaries and investees.
		Communication of Anti-Corruption Policies and Procedures – Partners in SPE: It considers clusters grouping Investees, such as the number of partners for this indicator. To be considered sensitized, at least one member of management appointed by AXIA Energia must have been trained in the guidelines and practices adopted by the Compliance Program. The breakdown of reported functional categories follows the classification provided by the company's HR: Management (managers, superintendents, general coordinators, and advisors), Employees with higher education (employees holding PNS – Professional with Higher Education degree), and Employees without higher education (employees holding PMS and PMO – Mid-Level Support and Operational Professional positions). Anti-corruption Training – Senior Management: Training provided to members of senior management of AXIA Energia Holding on topics related to ethics and integrity, with a strategic focus tailored to the specific needs of this audience, such as Risk Perception and Compliance for governance members. For directors of subsidiaries and investees, the annual integrity training (Trilha na Linha) is considered. Accounting is based on attendance reports issued by governance (Holding) and participation reports from Trilha na Linha. Anti-Corruption Training – employees: training for employees is focused on the guidelines of the Code of Conduct and the Integrity Program, covering concepts and practices adopted by the company for combating corruption and ethical misconduct, expected and prohibited behaviors, and ethical conduct. These trainings are conducted in a corporate online (DL) format for employees of all AXIA Energia companies, with some specifically designed for groups of professionals in more exposed processes, such as managers and contract inspectors; Compliance Week (annual event with lectures and/or daily activities on ethics and integrity topics – best practices and guidelines from internal regulations). Accounting is based on a report extracted from the Compliance platform (Trilha Na Linha).		



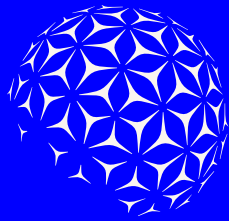
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205-3	Confirmed incidents of corruption and actions taken.	“Confirmed incidents of corruption” mean each individual instance of corruption deemed substantiated. Nature of confirmed incidents of corruption: public legal cases regarding corruption can include current public investigations, prosecutions, or closed cases. Corruption: Directly or indirectly authorizing, offering, promising, obtaining, giving, soliciting, accepting, delivering, or receiving an undue advantage, for oneself or for third parties, whether or not having economic value, involving government or non-government officials, with a view to inducing them to perform, maintain, delay or refrain from performing a certain act. Corruption can be active or passive and can include funding, defraying the costs of, sponsoring or otherwise supporting the commission of unlawful acts. Money Laundering or Embezzlement: Economic and financial practices that aim to conceal or hide the origin of financial assets or property, so that they do not appear or disguise their real origin or form, or the diverting of pecuniary resources for purposes other than those provided for in the company’s contracts, regulations, guidelines, master plans or business plans (and the like). The definition of “employees” is as described in the reference disclosure (2-7 Information on employees and other workers).	The information reported include AXIA Energia, AXIA Norte, AXIA Sul, AXIA Nordeste and the Investees Brasil Ventos, Madeira Energia (MESA), Baguari, Retiro Baixo, Teles Pires, Triângulo Mineiro Transmissora – TMT and Vale de São Bartolomeu.	Yes. AXIA Energia, subsidiaries and investees.
302-1	Energy consumption within the organization.	The energy consumption reported by the organization comprises all energy used across AXIA’s own operations under its operational control. This encompasses consumption from both renewable and non-renewable sources, such as purchased or self-consumed electricity, as well as fuels used in equipment, vehicles, and other operational processes.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Brasil Ventos, Madeira Energia (MESA), Baguari, Retiro Baixo, Teles Pires, Triângulo Mineiro Transmissora – TMT and Vale de São Bartolomeu.	Yes. AXIA Energia, subsidiaries and investees.
302-2	Energy consumption outside the organization.	The energy consumption reported by the organization comprises the energy used outside the organization (Scopes 2 and 3). This encompasses consumption from both renewable and non-renewable sources, such as purchased or self-consumed electricity, as well as fuels used in equipment, vehicles, and other operational processes.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Brasil Ventos, Madeira Energia (MESA), Baguari, Retiro Baixo, Teles Pires, Triângulo Mineiro Transmissora – TMT and Vale de São Bartolomeu.	Yes. AXIA Energia, subsidiaries and investees.
303-2	Management of water discharge-related impacts.	The water discharge volumes reported by AXIA Energia companies include the volume of turbined water flow through hydropower dams, the volume of water returned to the rivers, and the volume of water used in aquaculture, as well as 80% of the volume of water used for administrative activities. The volume of water consumed is the amount of water used in thermal generation and 20% of the water used in administrative activities.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Brasil Ventos, Madeira Energia (MESA), Baguari, Eólica Ibirapuitã, Retiro Baixo, Teles Pires, Triângulo Mineiro Transmissora – TMT and Vale de São Bartolomeu.	No.
303-3	Water withdrawal.	Water stress means the ability, or lack thereof, to meet the human and ecological demand for water. Water stress can refer to the availability, quality, or accessibility of water. In Brazil, we use the methodologies published by the Brazilian Water Agency (ANA) and the following ranges of water stress: - (<5%) – Low; - (5 to 30%) – Medium; - (30 to 70%) – High; - (70 to 100%) – Very High; - (>100%) – Critical; - Zero availability – Intermittent. Based on the ANA methodology, the company deems power plants to be in areas with water stress if they are located on rivers rated as having “Very High,” “Critical” and “Intermittent” water stress, as well as some rivers rated as “High.” c.i and c.ii. i. Freshwater (total dissolved solids ≤1,000 mg/L); ii. Other types of water (total dissolved solids >1,000 mg/L). The rainwater collection variable is not taken into account when calculating the values reported for water collection, disposal and consumption.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Brasil Ventos, Madeira Energia (MESA), Baguari, Eólica Ibirapuitã, Retiro Baixo, Teles Pires, Triângulo Mineiro Transmissora – TMT and Vale de São Bartolomeu.	Yes. AXIA Energia and subsidiaries and Investees Madeira Energia (MESA), Baguari, Retiro Baixo and Teles Pires.



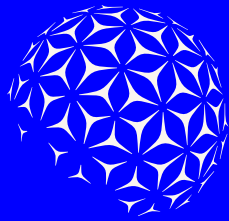
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303-4	Water discharge.	Water stress means the ability, or lack thereof, to meet the human and ecological demand for water. Water stress can refer to the availability, quality, or accessibility of water. In Brazil, we use the methodologies published by the Brazilian Water Agency (ANA) and the following ranges of water stress: - (<5%) – Low; - (5 to 30%) – Medium; - (30 to 70%) – High; - (70 to 100%) – Very High; - (>100%) – Critical; - Zero availability – Intermittent. Based on the ANA methodology, the company deems power plants to be in areas with water stress if they are located on rivers rated as having “Very High,” “Critical” and “Intermittent” water stress, as well as some rivers rated as “High.” c.i and c.ii. i. Freshwater (total dissolved solids ≤1,000 mg/L); ii. Other types of water (total dissolved solids >1,000 mg/L). Although the GRI protocol prescribes Megaliters (ML) as the unit of measure, we have reported in millions of cubic meters (m³) for consistency with the water volumes reported in previous years. There are no other types of water (total dissolved solids >1,000 mg/L). Only fresh water is discharged. The rainwater collection variable is not taken into account when calculating the reported values for water withdrawal, disposal and consumption.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Brasil Ventos, Madeira Energia (MESA), Baguari, Eólica Ibirapuitã, Retiro Baixo, Teles Pires, Triângulo Mineiro Transmissora – TMT and Vale de São Bartolomeu.	Yes. AXIA Energia, subsidiaries and investees.
303-5	Water consumption.	Water stress means the ability, or lack thereof, to meet the human and ecological demand for water. Water stress can refer to the availability, quality, or accessibility of water. In Brazil, we use the methodologies published by the Brazilian Water Agency (ANA) and the following ranges of water stress: - (<5%) – Low; - (5 to 30%) – Medium; - (30 to 70%) – High; - (70 to 100%) – Very High; - (>100%) – Critical; - Zero availability – Intermittent. Based on the ANA methodology, AXIA Energia deems power plants to be in areas with water stress if they are located on rivers rated as having “Very High,” “Critical” and “Intermittent” water stress, as well as some rivers rated as “High.” c.i and c.ii. i. Freshwater (total dissolved solids ≤1,000 mg/L); ii. Other types of water (total dissolved solids >1,000 mg/L).A water-related impact is deemed significant where it violates applicable laws and regulations. The rainwater collection variable is not taken into account when calculating the reported values for water withdrawal, disposal and consumption.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordesteand the Investees Brasil Ventos, Madeira Energia (MESA), Baguari, Eólica Ibirapuitã, Retiro Baixo, Teles Pires, Triângulo Mineiro Transmissora – TMT and Vale de São Bartolomeu.	Yes. AXIA Energia and subsidiaries and Investees Madeira Energia (MESA), Baguari, Retiro Baixo and Teles Pires.
305-1	Direct (Scope 1) GHG emissions.	The sources of Scope 1 emissions are defined by the GHG Protocol and have mandatory reporting. Since this the methodology used by inventory, it serves as the criterion for reporting of Scope 1 and therefore, it is the definition to be used for the Emissions Indicators.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Brasil Ventos, Madeira Energia (MESA), Baguari, Retiro Baixo, Teles Pires, Triângulo Mineiro Transmissora – TMT and Vale de São Bartolomeu.	Yes. AXIA Energia, subsidiaries and investees.
305-2	Energy indirect (Scope 2) GHG emissions.	The sources of Scope 2 emissions are defined by the GHG Protocol and have mandatory reporting. Since this the methodology used by inventory, it serves as the criterion for reporting of Scope 2 and therefore, it is the definition to be used for the Emissions Indicators.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Brasil Ventos, Madeira Energia (MESA), Baguari, Retiro Baixo, Teles Pires, Triângulo Mineiro Transmissora – TMT and Vale de São Bartolomeu.	Yes. AXIA Energia, subsidiaries and investees.



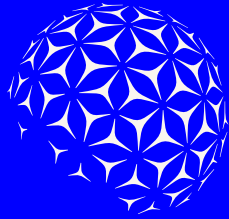
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305-3	Other indirect (Scope 3) GHG emissions.	Scope 1 and 2 emission sources are defined in the GHG Protocol and are mandatory to report. Scope 3 emissions are included depending on their relevance at each Group company.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Brasil Ventos, Madeira Energia (MESA), Baguari, Retiro Baixo, Teles Pires, Triângulo Mineiro Transmissora – TMT and Vale de São Bartolomeu.	Yes. AXIA Energia, subsidiaries and investees.
305-4	GHG emissions intensity.	The Company's target emissions intensity is the one disclosed under its Science Based Targets initiative (SBT) commitments. A table has been prepared presenting both the targets and the results achieved in 2025. On an annual basis, we report our emissions intensity for total emissions (Scope 1, Scope 2, and Scope 3) per net energy generated and per net operating revenue. We also report emissions intensity for Scope 1 + Scope 2 (excluding transmission losses) per net energy generated and per net operating revenue. The gases considered are consistent with those disclosed in the inventory: CO ₂ , CH ₄ , N ₂ O, SF ₆ , PFCs and HFCs.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Brasil Ventos, Madeira Energia (MESA), Baguari, Retiro Baixo, Teles Pires, Triângulo Mineiro Transmissora – TMT and Vale de São Bartolomeu.	Yes. AXIA Energia, subsidiaries and investees.
305-5	Reduction of GHG emissions.	These are calculated based on a comparison between total emissions and emissions by scope for the reporting year relative to the prior year (2024 versus 2025). Percentage reduction calculations are also performed. In line with the GHG Protocol methodology, and for the purposes of tracking reduction targets, base year emissions (2023) were recalculated to exclude the thermal power plants divested in 2024 and 2025.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Brasil Ventos, Madeira Energia (MESA), Baguari, Retiro Baixo, Teles Pires, Triângulo Mineiro Transmissora – TMT and Vale de São Bartolomeu.	Yes. AXIA Energia, subsidiaries and investees.
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions.	Significant air emission: air emission regulated under international conventions and/or national laws or regulations, including air emissions listed on environmental permits for the organization's operations. The assumptions for this disclosure are included in the inventory. For further details, view our Greenhouse Gas Emissions Inventory.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Brasil Ventos, Madeira Energia (MESA), Baguari, Retiro Baixo, Teles Pires, Triângulo Mineiro Transmissora – TMT and Vale de São Bartolomeu.	No.
401-1	New employee hires and employee turnover.	The employee turnover rate is based on hires and terminations of direct employees (as defined for disclosure GRI 2-7) during the year. The principle of own staff is to include professionals who have an employment relationship with the company. Therefore, for the purposes of calculating the 401-1 indicator, one must consider the permanent staff (in accordance with the assumptions in indicator 2-7). The turnover rate was calculated using the following formula: (employees terminated [by gender or region or age group]/number of employees [by gender or region or age group])x100. The new employee hires was calculated using the following formula: (employees hired [by gender or region or age group]/number of employees [by gender or region or age group])x100.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste.	No.
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees.	This disclosure uses the definition of employee given for disclosure GRI 2-7. No distinction is made between different positions (managerial, university-level and secondary-level) in granting benefits. All employees are eligible to the same benefits. Temporary workers are eligible only to the benefits offered by their employers.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste.	No.
401-3	Parental leave.	The concept adopted can be found in the description of their reference indicator (GRI 2-7 Employees). For the GRI 401-3 indicator, employees who returned from their respective leaves in 2024 (prior to the period considered in the report) were taken into account, and it was verified how many remained active 12 months after their return (based on the date of 12/31/2025).	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Baguari, Brasil Ventos, Madeira Energia (MESA) and Teles Pires.	No.



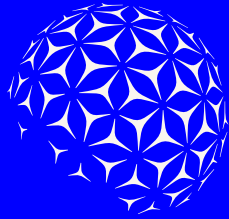
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403-1	Occupational health and safety management system.	The concept adopted for “employees” follows the description of the reference indicator (2-7 Employees). Non-employee workers include third-party service providers, directors, and interns. The Occupational Health and Safety Program covers the entire workforce, directly or indirectly, including employees, directors, service providers, and interns who perform their activities within AXIA Energia’ physical premises.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Madeira Energia (MESA), Baguari, Eólica Ibirapuitã, Retiro Baixo, Teles Pires, Brasil Ventos, TMT – Triângulo Mineiro Transmissora and Vale de São Bartolomeu.	No.
403-2	Hazard identification, risk assessment and incident investigation.	The concept adopted for “employees” follows the definition set forth in the reference indicator (2-7 Employees). Professional – For the purposes of this normative document, the term “professional” is considered equivalent to “worker,” as defined in ISO 45001, and includes any individual who performs work or carries out work-related activities under the responsibility of AXIA Energia, within the scope of its occupational safety, health, and protection guidelines. Note 1: This includes individuals who perform work or work-related activities, whether paid or unpaid, on a regular, temporary, intermittent, or seasonal basis, and on either a full-time or part-time schedule. Note 2: The concept of “professional” encompasses members of Management, as well as individuals in both managerial and non-managerial positions. Note 3: Work-related activities may be carried out by the Company’s employees, professionals from external suppliers, contractors, agency personnel, individuals, or other third parties, provided that AXIA Energia holds responsibility for occupational health and safety conditions, in compliance with applicable legal and contractual limits. “Employee – For the purposes of this normative document, an “employee” is defined as any worker directly hired by AXIA Energia under the Brazilian Consolidation of Labor Laws (CLT), excluding third parties, service providers, independent professionals, or any others who do not maintain an employment relationship with the Company.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Madeira Energia (MESA), Baguari, Eólica Ibirapuitã, Retiro Baixo, Teles Pires, Brasil Ventos, TMT – Triângulo Mineiro Transmissora and Vale de São Bartolomeu.	No.
403-3	Occupational health services.	The same definition is used as for disclosure 403-1. Technical criteria are established in applicable laws and regulations, which prohibit organizations from adopting different criteria for direct employees and contractors. AXIA Energia is responsible for managing risks related to direct employees while contractors are responsible for managing risks for workers in their employ. Each contractor is required to follow rules and procedures established by AXIA Energia (Occupational Health and Safety, Legal and Hiring) when performing work on AXIA Energia premises, as well as the contractor’s own risk management procedures. AXIA Energia ensures compliance with those rules and procedures by way of contractual clauses. These procedures include an Occupational Health Surveillance Program (PCMSO), which is required to cover all risks listed in Workplace Environment Reports (LTCAT) and in the Risk Management Program (RMP).	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Madeira Energia (MESA), Baguari, Eólica Ibirapuitã, Retiro Baixo, Teles Pires, Brasil Ventos, TMT – Triângulo Mineiro Transmissora and Vale de São Bartolomeu.	No.
403-4	Worker participation, consultation and communication on occupational health and safety.	The definition of “employees” used is as described in the reference disclosure (2-7 Information on employees and other workers). “Workers who are not employees” include directors, interns and contractors. Communication and information about occupational health and safety are published through official channels that are accessible to all employees, directors, interns and contractors. Some communications that are not directly accessible to contractors need to be transmitted by the relevant contract managers under the direction of the Occupational Health, Safety and Well-Being Department. Although workers who are not employees are not formally represented on committees, all communications relating to maintaining a safe and healthy work environment are extended to all employees working on the company’s premises.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Madeira Energia (MESA), Baguari, Retiro Baixo, Teles Pires and Brasil Ventos.	No.



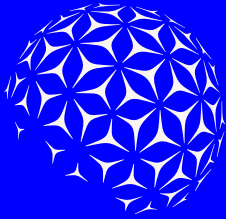
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403-5	Worker training on occupational health and safety.	The same definition is used as for disclosure 403-1. Direct employees and contractors are trained on laws and regulations and risks listed in the statutory Workplace Environment Reports (LTCAT) and the Risk Management Program (RMP). Each Group company is responsible for training its own employees. Other health and safety training and awareness-raising activities are organized during Occupational Accident Prevention Week (SIPAT), escape drills and disease/accident prevention and wellness campaigns.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Madeira Energia (MESA), Baguari, Retiro Baixo, Teles Pires and Brasil Ventos.	No.
403-6	Promotion of worker health.	Health promotion programs are geared to direct employees (see the definition given in disclosure 2-7) and, in some cases, such as the choir program and vaccination campaign, also extend to workers who are not employees, including contractors, directors and interns. All information campaigns as part of disease prevention and health promotion programs extend to nonemployees working on the company's premises. This information is published through official channels that are accessible to all workers (email and intranet).	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Madeira Energia (MESA), Baguari, Eólica Ibirapuitã, Retiro Baixo, Teles Pires, Brasil Ventos, TMT - Triângulo Mineiro Transmissora and Vale de São Bartolomeu.	No.
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships.	Significant occupational health and safety impacts: serious injuries (causing permanent or temporary disability) resulting in lost time or death during live-line work or work at heights.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Madeira Energia (MESA), Baguari, Eólica Ibirapuitã, Retiro Baixo, Teles Pires, Brasil Ventos, TMT - Triângulo Mineiro Transmissora and Vale de São Bartolomeu.	No.
403-9	Work-related injuries.	1. Employees: based on current law, employees were considered to be those linked to the company's CNPJ and listed in their employment contract and registered on their work card, as determined by the CLT (Consolidated Labor Laws). The following categories are included: own employees present in the company, on transfer and on leave with/without pay; amnestied employees present in the company and on transfer, young apprentices; and own employees on leave with/without pay or holding elected office. The following categories are not included: employees requisitioned from other companies; the position of president/director and trainees. 2. For AXIA Energia, AXIA Sul, AXIA Norte, and AXIA Nordeste, the number of hours worked in the reported month is calculated based on the number of employees in that month, as obtained from the SAP system, multiplied by the standard value of 167 hours per month (HHT = number of employees × 167). For the SPEs, the calculation of the Frequency of Lost-Time-Accidents (LTA), Frequency Rate (FR), and Severity Rate (SR) considers the following approach for the number of hours worked: the annual average of monthly hours worked. 3. The rates consider 1,000,000 hours of exposure to risk, in accordance with NBR 14.280. 4. Commuting accidents are treated separately and are not included in the usual calculation of frequency and severity rates.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Baguari, Madeira Energia (MESA), Retiro Baixo and Teles Pires.	Yes. AXIA Energia, subsidiaries and investees.
404-1	Average hours of training per year per employee.	The definition used can be found in the description of the reference disclosure (2-7 employees). The forms of training we provide include partners in excellence, distance learning and in-company training. The types of training offered include graduate courses and short and medium-length courses, either in person or via our distance-learning platform. Training also includes mandatory courses such as NR10 (Electrical Installation Work) Average hours of training are broken down by employee: total hours of training / headcount.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Baguari, Brasil Ventos and Teles Pires.	No.



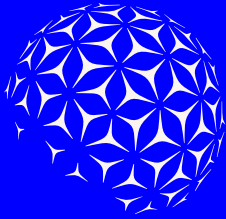
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405-1 GOVERNANCE	Diversity of governance bodies and employees.	"Governance Bodies" means the Board of Directors, the Fiscal Council and the Executive Board (chairman, vice-chairman and statutory directors). In order to consolidate the information, redundancies were excluded, i.e. people who are part of more than one governance body and/or work in more than one of the AXIA Energia companies, in different Governance Bodies. Furthermore, members of Investees' governance bodies were not included in the count.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste.	Yes. AXIA Energia and subsidiaries.
405-1 EMPLOYEES	Diversity of governance bodies and employees.	1. For leaders and employees, the reporting of GRI 405-1 information considers the concept of permanent staff 2. Employees in managerial positions are not counted as higher education-level or non-higher education-level employees, as this classification refers to the job level (managerial, higher education-level, and technical-level). 3. "People in leadership positions" are understood to mean professionals in management positions (Managers and Managers requested). 4. Information on people with disabilities, for both genders, was based on employees' self-declaration and took into account physical, visual and hearing disabilities. The following types of disabilities were taken into account: hearing, physical, mental, psychosocial, visual and rehabilitated professionals. 5. With regard to information on employees' race/ethnicity, the information registered in the SAP system was taken as an official record. During the period, a registration update was carried out so that part of the information reported was obtained from employees' self-declaration. 6. Rehabilitated Type of Disability: when a worker is no longer able to perform a job due to illness and is rehabilitated for another activity by the social security agency, receiving a Certificate of Professional Rehabilitation issued by the INSS. By law, this is classified as a disability. 7. Psychosocial disability is when there is a disabling mental disorder that prevents you from relating properly.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Baguari, Brasil Ventos, Retiro Baixo, Madeira Energia (MESA) and Teles Pires.	Yes. AXIA Energia, subsidiaries and investees.



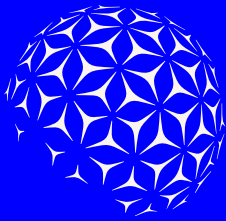
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405-2	Ratio of basic salary and remuneration of women to men.	1. GRI indicator 405-2 has been structured based on the concept of own staff (GRI indicator 2-7). 2. The principle of own staff is to include professionals who have an employment relationship with the company. The main principle of own staff is to identify those who have an employment relationship with the company, even if they are on leave (suspended), for example 3. The GRI 405-2 indicator was structured based on the following functional categories: management level, employees with higher education and employees without higher education. For the holding company AXIA Energia and subsidiaries, the segregation that considers the level of education used is that of the position of admission and not the employee's highest level of education. 4. Managerial positions: base salary plus the items that make up managerial remuneration. The calculation takes into account the salary as at 12/31/2025 of the current year. The system items must be answered on the basis of the simple average of salaries. For remuneration data, the full period of the year is taken into account. 5. Positions with higher education and positions without higher education: the base salary is considered, which is made up of some standardized categories. The employee base as at 12/31 of the current year is taken into account for the calculation. The system items must be answered based on the simple average of the salaries. For remuneration data, the full period of the year is taken into account. 6. Calculation rationale: The basic salary of women and men in each job category is identified. The remuneration of women and men in each job category is identified. Remuneration is based on the average pay for each gender grouping in each job category. Based on this information, the ratios between the salary and base pay of women and men by functional category and by major operating units are calculated. Employees who are part of the AXIA Energia and subsidiaries' own staff are taken into account in the calculation. For the companies, important operational units are plants, substations, transmission lines and administrative units. 7. Remuneration = basic salary, PLR, vacations, vacation bonuses, bonuses, incorporated bonuses, annuities, 13th-month salary and other bonuses.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Teles Pires and Madeira Energia (MESA).	Yes. AXIA Energia, subsidiaries and investees.
406-1	Incidents of discrimination and corrective actions taken.	Administrative and ethical complaints registered through the Whistleblowing Channel are handled by the Whistleblowing Investigation team at AXIA Energia. The concept used for a "discrimination case" is as follows: a segregationist action based on prejudiced thoughts and restrictions, in accordance with the law (Law No. 7.716, formerly known as the "Racism Law," now the General Law Against Discrimination) and beyond those prescribed by law (but already considered socially and empathetically, according to the Code of Ethics and other current laws, such as the Elderly Statute, Foreigners Statute, Child and Adolescent Statute, etc.), such as providing distinct treatment to employees, third parties, suppliers, or clients based on economic situation, family or parental status, age, educational level, obstetric condition, gender (LGBTQIA+), misogyny, sexual orientation, weight, physical or mental disability, political ideology, marital status, etc. This is volatile and evolves (progressively) over time and with social changes.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul, AXIA Nordeste and the Investees Brasil Ventos, Madeira Energia (MESA), Baguari, Retiro Baixo, Teles Pires, Triângulo Mineiro Transmissora - TMT and Vale de São Bartolomeu.	Yes. AXIA Energia, subsidiaries and investees.



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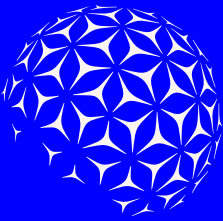
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408-1	Operations and suppliers at significant risk for incidents of child labor.	With respect to disclosures 408-1 and 409-1, contractors working on AXIA Energia premises, at construction sites and in transportation are deemed to be at the highest risk for human rights violations. Contractual clauses on human rights are not deemed to eliminate this risk. Child labor means any labor performed by children under the age of 16 (sixteen). Exception: from the age of fourteen, it is permitted to work as an apprentice (an employee with a special employment contract and guaranteed labor and social security rights), in which part of the working time is dedicated to a professional apprenticeship course and another is dedicated to learning and practicing in the workplace what has been taught in that course. Young workers are teenagers aged 16 to 17; if their safety is not ensured as required by Brazilian regulations or if their job is hazardous, unhealthy, degrading or criminal in nature, they are afforded the same protection as children under the age of 16. Work which, by its nature or the circumstances in which it is carried out, is likely to harm the health, safety or morals of children, is regarded as "hazardous child labor." ILO Convention no. 182 was ratified in Brazil in 2000 by Decree no. 6 481/2008, prohibiting the employment of children and adolescents for the performance of any of the worst forms of child labor as listed in the Worst Forms of Labor List: https://www.ilo.org/pt-pt/resource/piores-formas-de-trabalho-infantil.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste.	Yes. AXIA Energia and subsidiaries.
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor.	For disclosures 408-1 and 409-1, only building contractors and outsourced labor providers are considered to be at the highest risk for child, forced or compulsory labor. Slave labor is any work or service demanded of a person under the threat of a penalty and for which the person has not volunteered. It can be exploited by state authorities, the private economy or individuals. Contemporary forms of slavery, debt bondage and human trafficking are terms related to slave labor, although not identical in a legal sense. Forced labor refers to situations in which persons are coerced to work through the use of violence or intimidation, or by more subtle means such as manipulated debt, retention of identity papers or threats of denunciation to immigration authorities. Forced labor also includes sexual services forced upon girls and women. In addition to being a serious violation of fundamental human rights, the imposition of forced labor is a crime under national law.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste.	Yes. AXIA Energia and subsidiaries.
410-1	Security personnel trained in human rights policies or procedures.	Formal training in the organization's human rights policies or specific procedures and their application to security. This variable includes all courses and training on human rights. It may include both courses dedicated to human rights or human rights modules within a broader training program.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste.	No.



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411-1	Incidents of violations involving rights of indigenous peoples.	This disclosure includes incidents involving the rights of indigenous peoples among employees performing the organization's activities, and in communities near our operations that are likely to be impacted by existing or planned activities of the organization. Guidelines: 1. Interact with the social responsibility and environment departments, with the departments responsible for contentious legal issues, for handling protests, for communication and institutional relations, and for internal controls. 2. Report whether there have been any allegations of discrimination or disrespect for the rights of indigenous peoples in the period. If not, state so. 3. Report on programs aimed at indigenous populations, quilombolas and other traditional communities. 4. To answer this indicator, companies must consider both internal and external audiences. 5. Incidents: legal actions, complaints registered with the organization or competent authorities through a formal process or non-compliance cases identified by the organization through defined procedures, such as the Whistleblowing Channel, Ombudsman's Offices, management system audits or formal monitoring and due diligence programs. If the same incident is alleged through several channels (for example, a lawsuit and three manifestations in the Whistleblowing Channel), it should only be counted once. 6. Indigenous peoples: Indigenous peoples are those whose social, cultural, political and economic conditions distinguish them from other sectors of the dominant national community or who are considered indigenous because they are descended from populations that inhabited the country or a geographical region to which the country belongs at the time of conquest or colonization or the establishment of the country's current borders and who, despite their legal status, maintain all or part of their own social, economic, cultural and political institutions. 7. Sources of information include the procedures and operational guidelines followed by the organization on the issue, legal proceedings in progress or tried and in which the company is a defendant; complaints and grievance mechanisms (Whistleblower Channel, Contact Us, other corporate listening channels, such as the Communication and Social Interaction Plans specific to projects and undertakings); findings in due diligence processes or audits and verifications conducted by third parties or internally. Other information can be provided by the organization's general managers and legal experts. Data on indigenous peoples within the internal public can be obtained from employee records.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste.	Yes. AXIA Energia and subsidiaries.



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GRI Content		Disclosure Details	Changes and reasons for changes to the boundaries and reporting criteria since the most recent report	Disclosure Assured and Scope of Assurance
413-1	Operations with local community engagement, impact assessments, and development programs.	Stakeholder engagement: means building a broader, more inclusive and continuous relationship process between a company and those potentially impacted and comprises a variety of activities and approaches that last throughout the life of a project. Engagement (with interested parties or stakeholders): a systematic process laid down by the company for identifying and dialoguing with groups or individuals whose legitimate interests are affected by the company's decisions and activities, taking them into account in its decision-making processes. It implies including such interests and points of view in the management process, being a factor of respect for society as a whole whilst bringing a number of opportunities, ranging from reducing risks and negotiating conflicts to building solutions that benefit everyone involved. (Sources: ISO 26000 and SAI in ISE B3 – Glossary, 2019). Engagement actions: actions that involve the affected community and other stakeholders, with the aim of interacting, dialoguing and involving them in the project planning process and operations, continuously informing them about the stages of the processes, studies to be carried out, relevant legislation, commitments to be met and actions to be carried out. Actions to engage with local communities are also carried out within the scope of social and socio-environmental calls for tender. Mandatory programs: environmental license conditions (LP, LI, LO), Conduct Adjustment Agreement, Commitment Agreement, other agreements. The companies carry out Environmental Impact Studies and their operations comply with the relevant legislation. As part of the Environmental Impact Assessments, studies are carried out on the social component, in which regional stakeholders and vulnerable groups are identified. The Terms of Reference (TR) issued by the environmental agencies also determine the publics that must be studied and considered in the impact assessments and in the proposal of mitigation and compensation programs. During the Environmental Impact Studies, and in accordance with the TRs and the company's policies (Environmental and Social Responsibility Policies, for example), technical meetings are held with the local community and its representatives, in addition to the public hearings required by the environmental licensing process. The Communication and Social Interaction Plans also map players through local surveys and secondary information. Environmental impact assessment is one of the instruments of the National Environmental Policy (Law 6938/81). According to CONAMA Resolution 001/86, "it will depend on the preparation of an environmental impact study and respective environmental impact report – RIMA, to be submitted for approval by the competent state body, and by the Special Secretariat for the Environment – SEMA on a supplementary basis, the licensing of environmentally modifying activities, such as: VI – Electricity transmission lines above 230KV; VII – Hydraulic works for the exploitation of water resources, such as: dams for hydroelectric purposes, above 10MW, sanitation or irrigation, opening of channels for navigation, drainage and irrigation, straightening of watercourses, opening of bars and inlets, transposition of basins, dykes".Article 1 of Resolution 001/86 of the National Environmental Council (CONAMA) mentions that Environmental Impact is "any change in the physical, chemical or biological properties of the environment, caused by any form of matter or energy resulting from human activities that directly or indirectly affect the environment". The socio-environmental conditions are monitored by the environmental agencies, which may demand adjustments to the mitigation and environmental compensation programs that must be presented and discussed with the target audience. Engagement actions that took place during the reporting period are being considered.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Baguari, Eólica Ibirapuitã, Teles Pires, Madeira Energia (MESA), Brasil Ventos and Vale de São Bartolomeu.	No.



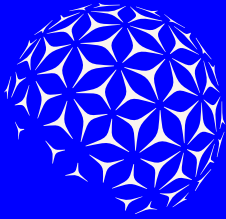
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GRI Content		Disclosure Details	Changes and reasons for changes to the boundaries and reporting criteria since the most recent report	Disclosure Assured and Scope of Assurance
413-2	Operations with significant actual and potential negative impacts on local communities.	Operations: generation and transmission assets. Local communities are defined as persons or groups of persons living and/or working in any areas that are economically, socially or environmentally impacted (positively or negatively) by an organization's operations. The local community can range from persons living adjacent to an organization's operations, to those living at a distance who are still likely to be impacted by these operations. The specificities of local communities are determined through Environmental Impact Assessments carried out in accordance with Brazilian standards, including CONAMA, and the terms of reference established for those assessments. Significant actual and potential negative impacts: social and environmental impacts as described and assessed during environmental impact assessments and other assessments and monitoring carried out or relied upon by the company.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste.	No.
413-2 (ISP)	Operations with actual and potential negative impacts on local communities - PSI.	The concepts are established in the Private Social Investment (PSI) Policy.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste.	Yes. AXIA Energia and subsidiaries.
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data.	Substantiated complaints are complaints submitted via systems supporting data subjects, or notices to the GDPR supervisory authority. Breaches of customer privacy: information security incidents which could affect the availability, integrity or confidentiality of personal customer data controlled by the company; unauthorized transmission of personal customer data from within an organization (controller) to an external recipient, whether inadvertently or intentionally; a higher percentage of complaints in a given year compared to previous years.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste.	Yes. AXIA Energia and subsidiaries.
EU1	Installed capacity, broken down by primary energy source and by regulatory regime.	The installed capacity of a plant as rated by ANEEL, in MW. The capacity is broken down by energy source and by regulatory regime. This disclosure includes corporate assets and Investees. Regulatory regime: the type of equity interest AXIA Energia holds in the project. Corporate: Generation projects in which an interest is held directly by an AXIA Energia company. These include both wholly and jointly owned assets. Shared ownership: Generation Assets in which a shared interest is held directly by an AXIA Energia company. Own assets: Generation assets wholly owned by an AXIA Energia company. Special Purpose Entities (SPEs): Generation assets in which an AXIA Energia company holds an indirect interest through a special purpose entity (SPE).	Installed capacity is disclosed by project through the Investor Reports issued by the AXIA Companies. The information is consolidated by AXIA Energia, taking into account the AXIA Companies' ownership interest in each project. The reported data include AXIA Energia, AXIA Norte, AXIA Sul, and AXIA Nordeste, as well as the Investees Baguari, Eólica Ibirapuitã, Teles Pires, Madeira Energia (MESA), Brasil Ventos, and Retiro Baixo, in addition to interests held in other generation companies.	Yes. AXIA Energia, subsidiaries, Investees and other equity interests.
EU2	Net energy output broken down by primary energy source and by regulatory regime	The net energy output of our plants. Energy output is broken down by energy source and by regulatory regime. Energy output is reported as of 12/31/2025. This disclosure includes corporate assets and Investees. Regulatory regime: the type of equity interest holds in the project. Own assets: Generation assets wholly owned by an AXIA Energia company. Shared ownership: Generation Assets in which a shared interest is held directly by an AXIA Energia company. Special Purpose Entities (SPEs): Generation assets in which an AXIA Energia company holds an indirect interest through a special purpose entity (SPE).	Installed capacity is disclosed by project through the Investor Reports issued by the AXIA Companies. The information is consolidated by AXIA Energia, taking into account the AXIA Companies' ownership interest in each project. The reported data include AXIA Energia, AXIA Norte, AXIA Sul, and AXIA Nordeste, as well as the Investees Baguari, Eólica Ibirapuitã, Teles Pires, Madeira Energia (MESA), Brasil Ventos, and Retiro Baixo, in addition to interests held in other generation companies.	Yes. AXIA Energia, subsidiaries, Investees and other equity interests.



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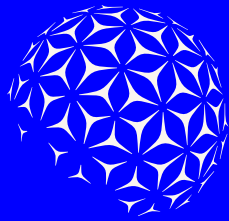
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EU3	Number of residential, industrial, institutional, and commercial customer accounts.	Customer numbers are recorded according to energy sales contracts.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and Investees Madeira Energia (MESA), Baguari, Retiro Baixo, Teles Pires and Brasil Ventos and Eólica Ibirapuitã.	Yes. AXIA Energia, subsidiaries and investees Madeira Energia (MESA), Baguari, Retiro Baixo, Teles Pires e Brasil Ventos and Eólica Ibirapuitã.
EU4	Length of above and underground transmission and distribution lines by regulatory regime.	Length of transmission lines within the national grid, including corporate operations and Investees. The MVA calculation excludes: step-up transformers at power plants; transformers used for auxiliary services at a substation; cold reserve transformers (all types of reserves, including system reserves); transformers for connecting variable reactive compensation and grounding transformers. These are considered converter transformers (transformers in direct-current links). Backbone Grid: transmission lines, busbars, power transformers and substation equipment operating at a voltage equal to or greater than 230 kV, and power transformers with a primary voltage equal to or greater than 230 kV and a secondary and tertiary voltage lower than 230 kV, as well as their connections to other equipment connected to the tertiary winding. Other assets: transmission lines, busbars, power transformers and substation equipment operating at any voltage, when used by power stations on an exclusive or shared basis or by free consumers on an exclusive basis, and transmission lines, busbars, power transformers and substation equipment at a voltage lower than 230 kV, whether or not located at substations belonging to the Backbone Grid. Corporate: Generation projects with ownership interests held directly by the company. Includes wholly owned assets and/or jointly owned assets. Corporate assets: assets fully owned by the company. These assets may be located at company-owned or third-party facilities, in which the facilities are shared but not necessarily all assets. For example, a thirdparty substation may include the corporate assets of another company. All revenue and liabilities belong to the asset's owner. Permitted Annual Revenue is the remuneration that transmission companies receive for providing transmission service. For transmission concessions awarded in auctions, RAP is determined as part of the auction. RAP is paid to transmission companies when their facilities start commercial operation, and is revised every four or five years in accordance with the relevant concession contracts. Includes supplementary grid transmission lines, as RAP is paid not only in respect of the Backbone Grid. SPE lines: lines with more than one owner as a result of the relevant auction. The percent stake of each company in the SPE may vary over time. Alternating current transmission lines are reported by circuit, while direct-current transmission lines are reported by pole. Each direct current link or bipole has two poles. This disclosure also includes power lines that were in operation at the end of the third quarter. All power lines of each company are included, whether or not they have an associated Permitted Annual Revenue (RAP).	The information reported include AXIA Energia, AXIA Norte, AXIA Sul, AXIA Nordeste and the Investees Triângulo Mineiro Transmissora – TMT, Vale de São Bartolomeu and other transmission interests.	Yes. AXIA Energia, subsidiaries and investees in which we hold an interest.



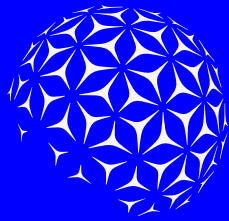
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EU6	Management approach to ensure short and long-term electricity availability and reliability.	This disclosure refers to operational availability, which is calculated based on the number of outages of transmission lines operated by the, including both outages caused by failures and faults and outages for preventative and corrective maintenance. This indicator is used to measure the O&M performance of our assets. It is inclusive of all Backbone transmission lines (voltage $\geq$ 230 kV) but excludes transmission lines owned by Special Purpose Entities. The data refer to Backbone Grid transmission lines that are 100% corporate (wholly owned by companies), i.e. the transmission lines that companies are responsible to operate. All transmission lines are entitled to Permitted Annual Revenue (RAP). This disclosure includes all transmission lines that were in operation throughout the year, including sectioned segments. Excludes supplementary grid transmission lines. The supplementary grid comprises equipment that is not part of the Backbone Grid or the Border Backbone Grid, including transmission lines connecting to power plants (which are not part of the Backbone Grid).	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste.	Yes. AXIA Energia e controladas.
EU8	Research and development activity and expenditure aimed at providing reliable electricity and promoting sustainable development.	Investments made in R&D+I projects (ANEEL and proprietary projects), as well as highlights of innovation initiatives.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and, including the transfer of funds allocated to projects developed within the scope of Cepel.	No.
EU12	Transmission and distribution losses as a percentage of total energy.	The reported figures are for corporate transmission lines and transformers eligible to RAP and that were in operation at the end of the reporting period. The data refer to transmission lines and transformers that are 100% corporate (wholly owned by AXIA), i.e. the transmission lines and transformers that companies are responsible to operate. All transmission lines and transformers are entitled to Permitted Annual Revenue (RAP). Includes only backbone grid transmission lines (voltage $\geq$ 230 kV). Includes disconnected sections but excludes supplementary grid transmission lines.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Vale de São Bartolomeu and Triângulo Mineiro – TMT.	Yes. AXIA Energia, subsidiaries and investees Vale de São Bartolomeu and Triângulo Mineiro.
EU20	Approach to managing the impacts of displacement.	The impacts of involuntary resettlement are managed in accordance with the guidelines for the relocation of populations affected by electricity sector projects, as established in the Environmental Policy, as well as the guiding principles set forth in the Human Rights Policy.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste.	No.
EU22	Number of people physically or economically displaced and compensation, broken down by type of project.	Not applicable.	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste.	Sim. AXIA Energia and subsidiaries.



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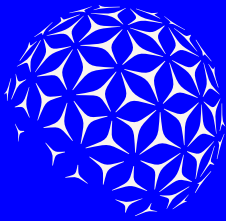
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EU30	Average plant availability factor by energy source and by regulatory regime.	The availability of a power plant, regardless of its scale, capacity or size, is the amount of time that it is able to produce electricity over a certain period, divided by the amount of the time in the period. This disclosure includes corporate assets and Investees. Corporate: Generation projects in which an AXIA Energia company and its subsidiaries hold a direct stake. This includes wholly owned and jointly owned assets. Shared ownership: Generation Assets in which a shared interest is held directly by AXIA company. Own assets: Generation assets wholly owned by AXIA company. SPE: Generation assets in which an AXIA company holds an indirect interest through a special purpose entity (SPE).	The information reported include AXIA Energia, AXIA Norte, AXIA Sul and AXIA Nordeste and the Investees Brasil Ventos, Madeira Energia (MESA), Baguari, Eólica Ibirapuitã, Teles Pires and Retiro Baixo.	Sim. AXIA Energia, subsidiaries and investees.
IF-EU-110a1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations, and percentage covered under emissions-reporting regulations.	Indicator correlated to GRI 305-1.		No.
IF-EU-110a2	Greenhouse gas (GHG) emissions associated with power deliveries net of power purchases and sales.	Indicator correlated to GRI 305-2.		No.
IF-EU-110a3	Description of long-term and short-term strategy or plan to manage Scope 1 emissions, emission-reduction targets, and an analysis of performance against those targets.	Indicator correlated to GRI 305-4.		No.
IF-EU-140a1	Total water withdrawn and total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress.	Indicator correlated to GRI 303-1 and 303-3.		No.
IF-EU-140a3	Discussion of water management risks and description of strategies and practices to mitigate those risks.	Indicator correlated to GRI 303-1.		No.
IF-EU-320a1	Total recordable injury rate (TRIR), fatality rate, and near miss frequency rate (NMFR).	Indicator correlated to GRI 403-9.		No.



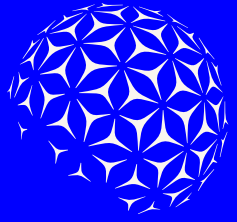
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IF-EU-550a1	Number of incidents of non-compliance with standards or regulations on physical and cyber security.	Indicator correlated to GRI 418-1.		No.
IF-EU-000.C	Length of transmission and distribution lines.	Indicator correlated to G4-EU4.		No.
IF-EU-000.D	Total electricity generated, percentage by major energy source, percentage in regulated markets.	Indicator correlated to G4-EU2.		No.
IF-EU-550a.2	System Average Interruption Duration Index (SAIDI), System Average Interruption Frequency Index (SAIFI), and Customer Average Interruption Duration Index (CAIDI), inclusive of major event days.	Indicator correlated to G4-EU30.		No.



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