Eletrobras

THEMATIC BOOKLET | 2023

Health, Safety and Well-being at Work



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CHAPTER 1

Foreword



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Foreword

Health, Safety and Well-being at Work

About this booklet

Welcome to the Health, Safety and Well-being at Work Thematic Notebook. This document complements the Company's 2023 Annual Report, providing more in-depth information on the subject.

The Health, Safety and Well-being at Work Theme is considered material for Eletrobras and our management approach and main indicators are covered in the Annual Report, following the Global Reporting Initiative (GRI) guidelines.

Through this document, we detail how our management, strategies, initiatives and occupational health and safety actions create value for the company and its stakeholders, especially professionals.

The report includes information on our five subsidiaries (Eletrobras CGT Eletrosul, Furnas, Chesf, Eletronorte and Eletropar)* and the six Special Purpose Entities (SPEs)** in which we have control: Santo Antônio Energia - SAESA, Brasil Ventos, Baguari, Retiro Baixo, Teles Pires and Eólica Ibirapuitã.

If you have any questions or comments about the content presented, please contact our sustainability team:
sustentabilidade@eletrobras.com

Enjoy your reading!

** Despite the recent incorporation of Furnas into Eletrobras, this booklet reflects information in line with the 2023 Annual Report, compiled before the incorporation, without prejudice to the reported processes.*
*** We recently took control of two more SPEs: Vale de São Bartolomeu (VSB) and Triângulo Mineiro Transmissora (TMT). However, these acquisitions do not affect the processes reported in this booklet.*

Delivering value

Over the course of 2024, we will be releasing a number of reports on our strategy and sustainability performance, with content that complements and deepens the Annual Report:

- Hotsite and Executive Summary.
- Indicators Booklet, reporting the GRI indicators of Eletrobras and SPEs.
- Thematic Booklets, which provide in-depth reports on our management and initiatives in specific areas such as Health, Safety and Well-being at Work.
- SASB, TCFD and Sustainable Finance reports, in compliance with other guidelines.
- SDG Supplement.

These documents can be accessed on the Eletrobras Portal's Sustainability page. To increase the transparency of our business, we have also made available the website Energia a Limpo, which addresses and provides answers to the most sensitive topics in our activities.

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About Eletrobras

We are Eletrobras (Centrais Elétricas Brasileiras S/A), leader in electricity generation and transmission in Brazil.

We were created in 1962 as a public company and, in 2022, we completed our capitalization process, reducing the Federal Government's shareholding from 69% to approximately 43%. As a result, the government is no longer the controlling shareholder and we have become a privately controlled company. We are publicly traded and our shares are traded on the São Paulo (B3) and New York (NYSE) stock exchanges.

We operate throughout the national territory, based on the generation and transmission operations of Eletrobras CGT Eletrosul, Chesf, Eletronorte and Furnas. In addition to these, we control a holding company, Eletrobras Eletropar, which operates in the financial sector.

We also control six Special Purpose Entities (SPEs) and have stakes in 63 others, through which we operate in transmission and generation projects.

To find out more about the Eletrobras structure and profile, visit our Annual Report.

8,328 professionals

across all regions of the country

Drop of 8.4%

in the accident frequency rate

Drop of 25.3%

in absolute number of accidents

Launch of the Program

TáLigado

focused on a health and safety culture

Introducing the new

Integral Healthcare Model

Geographic distribution

Generation

100 plants in operation, of which:
- 47 hydroelectric;
- 43 wind;
- 9 thermoelectric;
- 1 solar.

44,654.5 MW of installed capacity, of which:
- 67% corporate ventures and shared ownership;
- 33% in SPEs.

146,946.6 GWh generated, of which:
- 95% hydro;
- 1.5% wind;
- <1% solar;
- 3.5% thermoelectric.

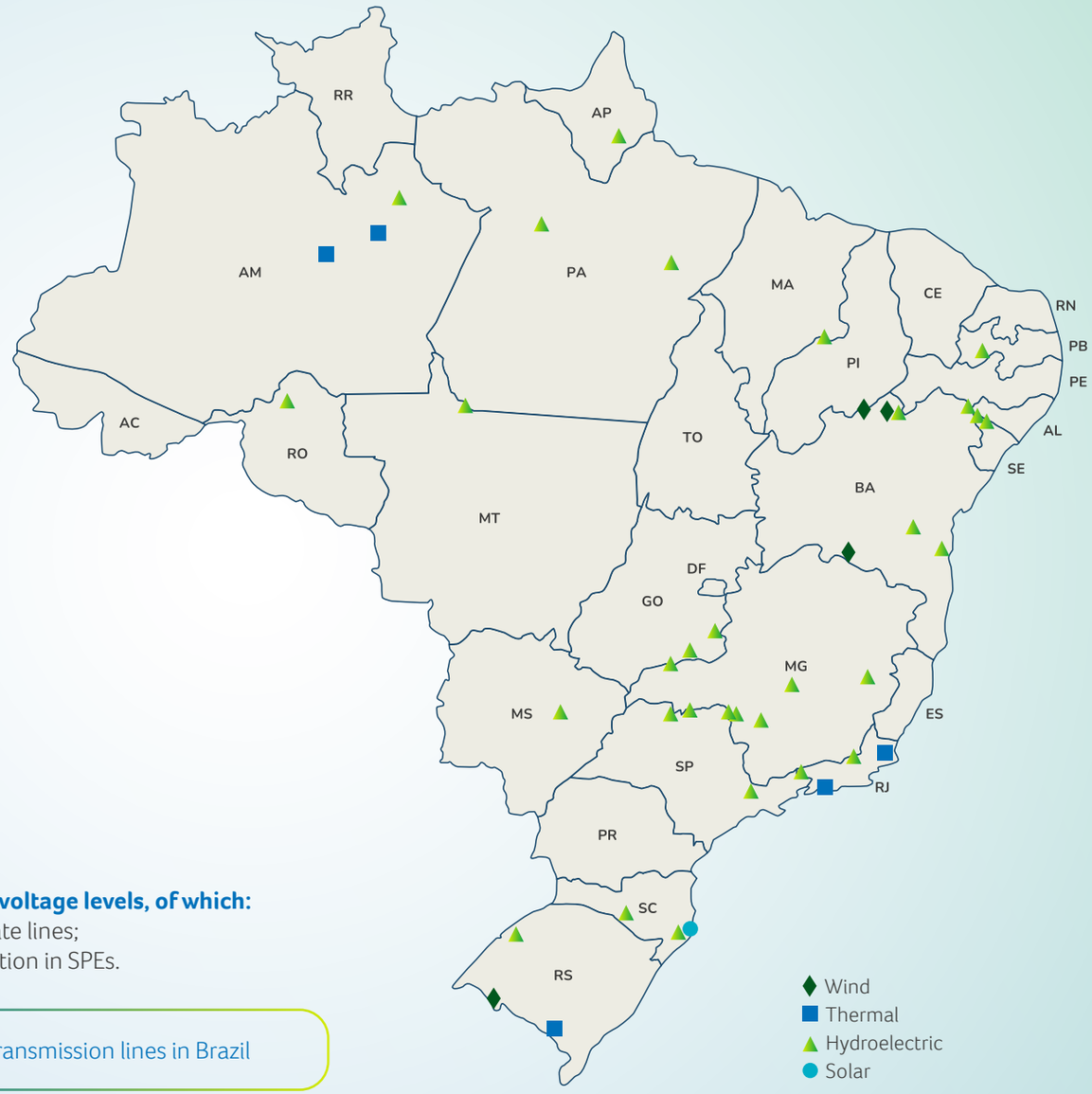
44,654.5 MW
of installed capacity

22%
of Brazil's total 199,325 MW

Transmission

73,788 km of lines at all voltage levels, of which:
- 66,539 km of corporate lines;
- 7,249 km of participation in SPEs.

37% of the total transmission lines in Brazil



Contribution to the 2030 Agenda

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Foreword

Health, Safety and Well-being at Work

The Sustainable Development Goals (SDGs) are 17 objectives that make up the 2030 Agenda, defined by the United Nations (UN) with the purpose of engaging organizations around the world in overcoming the main challenges of development and sustainability.

Covering a wide range of topics, such as eradicating poverty, fighting climate change and preserving natural resources, the SDGs connect business strategy with the global agenda.

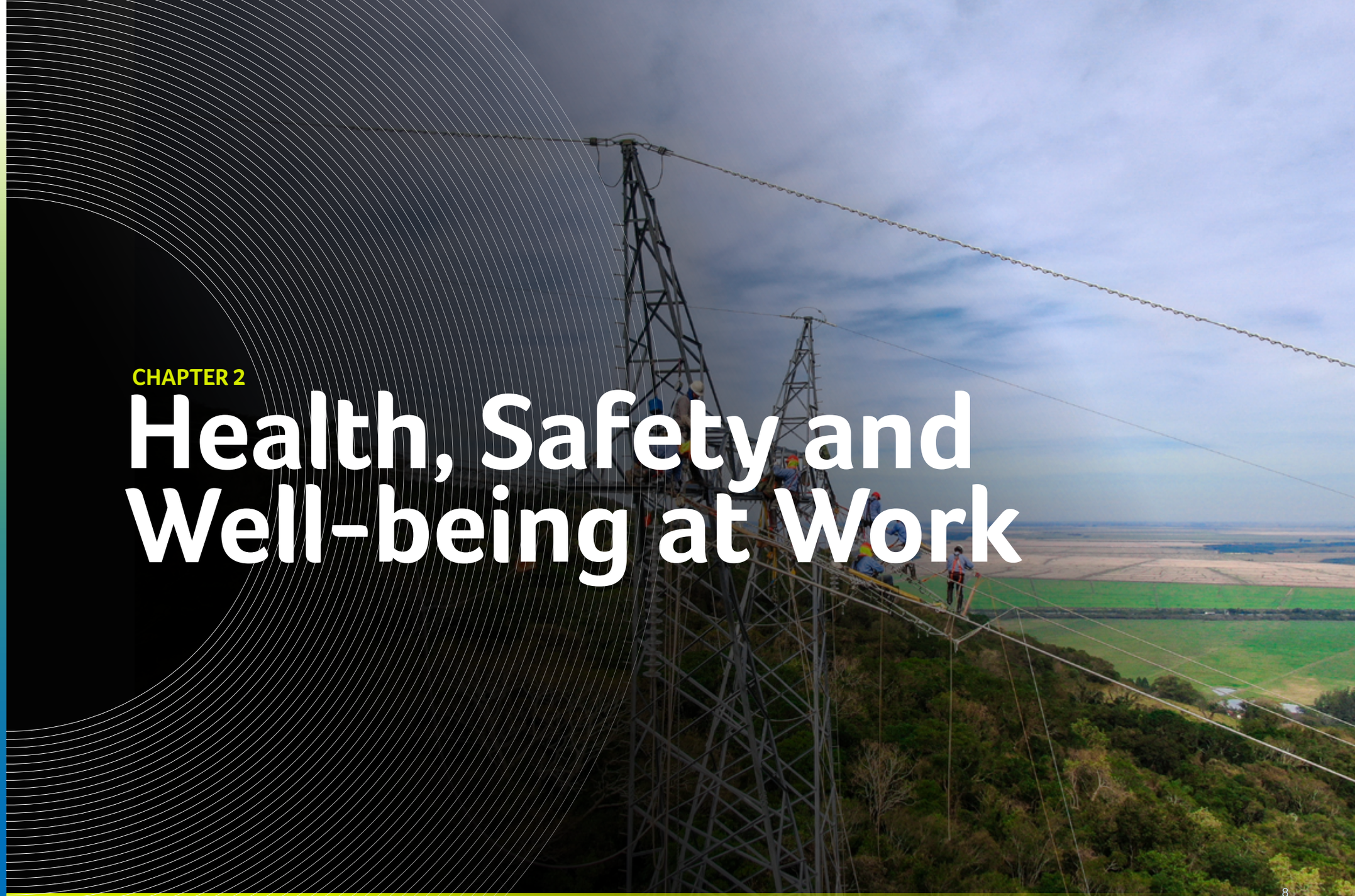
We have defined nine priority SDGs, where we have the greatest potential to contribute to achieving the goals proposed by the UN.

Throughout this publication, we present the actions that generated a positive impact on SDG 8 Decent Work and Economic Growth, directly related to Health, Safety and Well-being at Work.



CHAPTER 2

Health, Safety and Well-being at Work



Our professionals

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Health, Safety and Well-being at Work

At Eletrobras, we believe that Health, Safety and Welfare at Work are cornerstones for sustaining the business, aiming to preserve and improve quality of life. By doing so, we create an environment conducive to innovation, sustainability and valuing our team.

At the turn of 2023, we had 8,328 professionals, 82% of whom identified themselves as men and 18% as women.

In terms of geographical location, the highest percentage of professionals was located in the Southeast (31%), followed by the Northeast (30%), but we had teams located all across the country, supporting income generation and contributing to local and territorial development.

We also had 8,019 outsourced professionals working in our operation, in areas such as IT, occupational health and safety, transportation, consultancy, conservation and cleaning.

Profile

8,328
Active professionals

By gender

82%
Men

18%
Women

By region

North
12.0%

Northeast
30.1%

Mid-West
11.9%

Southeast
31.3%

South
14.7%

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Health, Safety and Well-being at Work

Tá Ligado Program

The Tá Ligado Health and Safety Culture Program reinforces our commitment to excellence, not only in the generation and transmission of electricity in Brazil, but also in promoting all our professionals' health and safety.

In the initial phase of the culture movement, the professionals learned about the Manifesto for Life, a document that confirms our commitment to everyone's health and safety, highlighting the importance of safe practices in the workplace.

For more information on the "Tá Ligado" program and the "Manifesto for Life", visit: https://youtu.be/0Chq3gpNi1E

Tá Ligado

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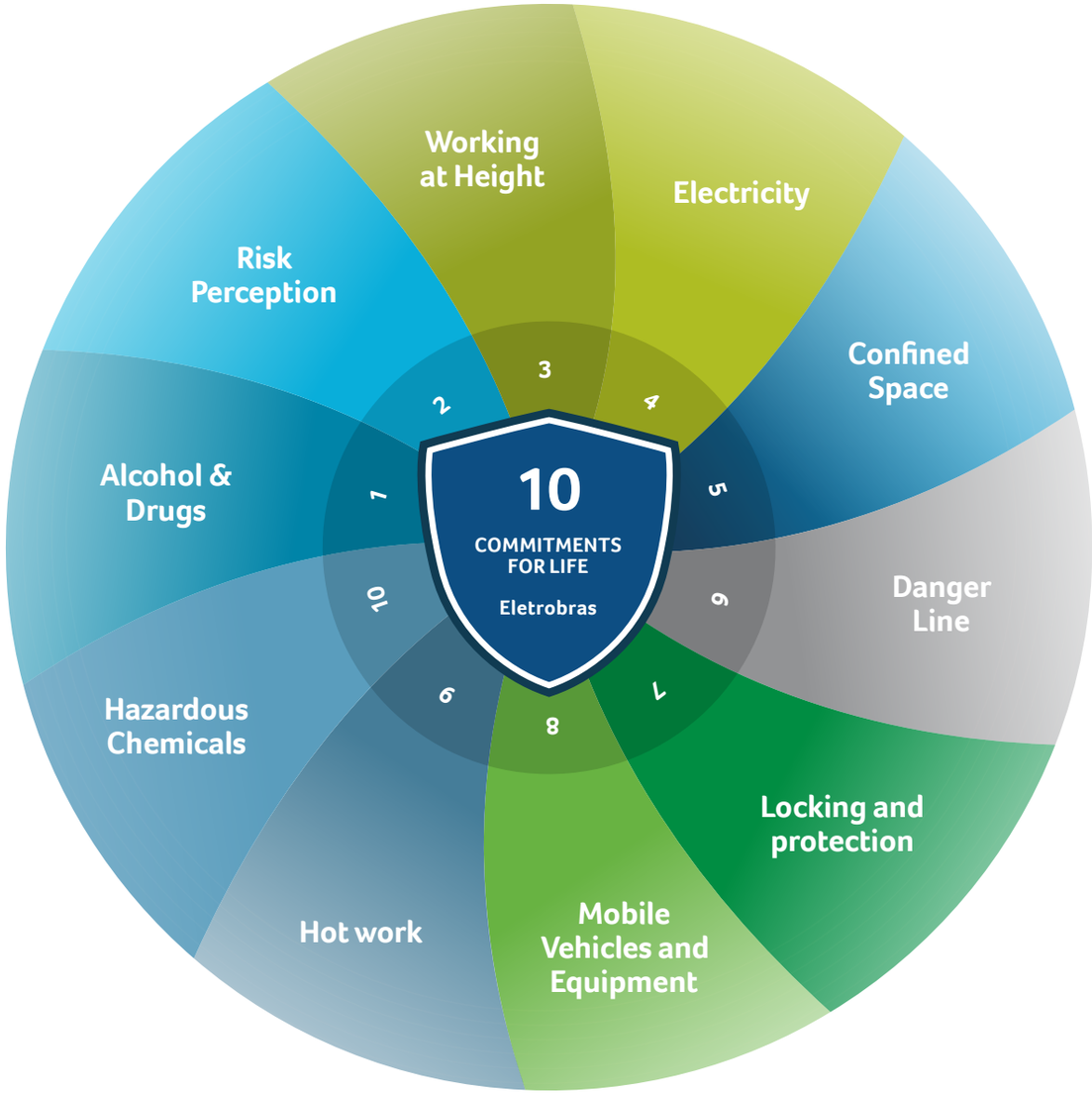
Commitments for Life

In 2023, as part of the company's transformation process, we defined ten fundamental commitments to guide our daily actions and promote the strengthening of Eletrobras' health and safety culture.

The Commitments for Life are a practical extension of our Occupational Health and Safety Policy, ensuring the effective implementation of its principles and guidelines.

The document lays down safety rules for ten priority topics of interest, reinforcing our commitment to the protection and well-being of all professionals. The document and its guidelines were disseminated in news articles on the intranet, videos and by e-mail.

Click here to find out more about the program.



Health and safety directives

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Health, Safety and Well-being at Work

Occupational Health and Safety (OHS) is a non-negotiable priority and key to the success and sustainability of our operations. Find out below about the main themes and directives related to the topic addressed in the company's policies.

Core Corporate value

Life comes first

Our commitment is to life and the environment. When it comes to safety, health and physical integrity, we prioritize the entire accident prevention cycle and spare no effort or resources to look after our assets.

Occupational Health and Safety Policy

Core value

To establish Health and Safety as primary, inseparable values of excellence in all processes, activities and services developed, including new ventures and innovations.

Integrated management

Consider OSH as an integral part of the strategic management of businesses, processes, activities and services.

Health and safety in the workplace

Ensure that no work is carried out unless the safety and health of the professional is taken into account, whether due to urgency, importance or any other reason to justify non-compliance with OSH requirements.

Commitment from leadership

Consider OSH as part of the strategic management of people and sustainability, with leaders' and managers' commitment.

Responsibility

Ensuring that all professionals, regardless of hierarchical level, are responsible for full compliance with the rules.

Development

Consider OSH attitudes as part of Eletrobras companies' professionals' professional development.

Targets and indicators

Ensure that targets and indicators are linked to the corporate strategy.

Legislation

Determining compliance with current legislation, regulations, technical standards and other requirements.

Recognition

Promoting safe and healthy behavior as a criterion for recognition and development.

Risk management

Ensuring the implementation of occupational risk management in order to identify, record, evaluate, eliminate and/or mitigate and, complementary, communicate OSH risks.

New technologies

Continuous research into new OSH technologies.



Tools and resources

Provide the necessary tools and resources to carry out activities in safe and healthy conditions.

OSH learning

Continuously promote meaningful OSH learning opportunities and experiences as tools for raising awareness and developing our professionals.

OSH goals

Set OSH objectives in line with the commitments made in the policy.

Right to refusal

Ensure the right of professionals to refuse to carry out an activity when they perceive a work situation that, in their opinion, involves a serious and imminent risk to their life and health.

Quality of life and well-being

Encourage and promote proactive actions for quality of life and well-being.

Best practices

Adopt the best OSH market practices at national and international level.

Organization Manual

It defines the roles of every level of the hierarchy and each job inside the company. It includes the OSH attributions for each organizational unit in the corporation.

For more information, see our Code of Conduct and the Occupational Health and Safety Policy.

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Progress in health and safety management

A number of structural adjustments and actions focused at centralizing and enhancing health and safety management—always putting professionals' well-being first—marked 2023 as part of the company's transformation process.

We launched the Occupational Health and Safety Department, which works in tandem with the Eletrobras companies' OSH divisions in a corporate, strategic approach.

The new department has been structured by segment, such as Generation, Transmission, Expansion Engineering and Health and Wellness, in order to bring its actions closer to the company's day-to-day operations.

We also have a cross-sectional approach in the areas of operations, engineering, supplies and services and innovation, reinforcing engagement in the topic and expanding the implementation of prevention and awareness programs at all company levels. New guidelines were created for monitoring risks and creating key performance indicators (KPIs), which are monitored on an ongoing basis to ensure the effectiveness of safety measures.

The focus on innovation has also led to the incorporation of new technologies for remote monitoring and predictive data analysis, enabling a more agile and precise response to risk situations.

The major health and safety initiatives are monitored periodically through Safety Analytics, a database that presents occupational health and safety indicators via dashboards (find out more on page 15). All strategic information is discussed monthly at governance meetings, which take place at the holding company and the subsidiaries.

The Occupational Health and Safety (OHS) management model is being implemented in Eletrobras companies in waves, using a number of actions and incentive programs, guided by three fundamental pillars: People, Processes and Systems.

We currently have an Occupational Health and Safety Management System (OHSMS) operational at 11 Eletrobras Chesf hydroelectric plants, installed in 2020, based on the ISO 45001 standard. In 2023, with the centralization of strategic activities, the expansion of this system to the other Eletrobras companies became a priority.

On this front, we are carrying out a comprehensive review of OSH regulations and implementing the NEXO EHS software, an advanced tool that will play a crucial role in the integration and management of the Occupational Health and Safety areas in all Eletrobras companies.

NEXO EHS will provide a unified platform for monitoring, analyzing and managing risks, promoting compliance with regulations while ensuring the effective protection of professionals. It will also facilitate the centralization of information, the monitoring of performance indicators and the implementation of corrective and preventive measures, contributing to a safer and healthier working environment throughout the organization.

Safety Analytics

Over the last year, we have invested significantly in Business Intelligence (BI) to achieve operational excellence, improve strategic decision-making and consolidate efficient and innovative risk management. BI tools encompass all of the company's areas, with a focus on critical areas such as operations, services, people management and infrastructure projects.

By converting complex data into strategic knowledge, BI not only optimizes processes and reduces costs, but also redefines and empowers corporate strategies. Through this approach, we use complex data analysis to ensure the safety, efficiency and sustainable future of operations.

One of the primary business intelligence (BI) tools that the organization has developed is Safety Analytics. Its objectives are to enable preventive and effective decision-making, provide strategic insights, and create a safer and healthier work environment.

This intelligent platform takes safety management to a new level by using real-time data on incidents, working conditions and professional behavior.

Through modern and dynamic dashboards, this data is processed and presented in a clear and intuitive way, with constant updates to support effective strategic decisions. This proactive approach allows us to identify risk patterns and predict possible incidents before they materialize.

With this intelligence with us, we can make the implementation of preventive measures more precise and efficient, minimizing risks and optimizing safety in the workplace.



Health and safety risk management

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Health, Safety and Well-being at Work

Our work to minimize significant risks of harm to health and safety at work is directly linked to our responsibility to ensure a safe and healthy environment for professionals.

To that end, we have a Risk Management Program (PGR), which aims to protect the health, physical and mental integrity and well-being of our workforce, reducing accidents, improving performance indicators and ensuring compliance with legislation.

Adopting a systematic and continuous approach, the PGR involves carrying out regular risk assessments, implementing preventive and corrective measures and continuous monitoring so as to ensure that safety standards are upheld.

The program is consistent with the company's Risk Management Policy, which lays down the main guidelines and processes for identifying, evaluating, treating and monitoring risks at Eletrobras companies.

We also have OSH management tools focused on eliminating unsafe behavior and conditions, such as Preliminary Risk Analysis (APR), Behavioral Observation, Safe Practices Index (IPS) and Safety Inspections. The tools are used and led by the managers of the operating units, together with occupational safety professionals and the CIPAs.

Our own and third-party professionals participate proactively and effectively in behavioral observations, forums and safety meetings, reporting risk situations and, whenever possible, making suggestions for improvement.

What's more, the OSH Incident Management internal standard, issued in 2023, provides guidelines for classifying, recording, investigating, analyzing, documenting and reporting incidents, which include typical and commuting accidents, occupational illnesses, near misses and critical deviations.

The process is headed by the investigation committee, made up of a multidisciplinary team whose objective is to identify root causes and propose measures to prevent similar recurrences. Lessons learned are shared among the teams and Working Groups are formed to study and structure processes arising from high-potential incidents.

Contracted service providers are subject to the same OSH procedures as Eletrobras, in accordance with our Occupational Health and Safety Policy.

OSH Governance Forums

Professionals participate in health and safety management through our OSH Governance Forums, which are structured on three levels:

- OSH Results Meeting: held at the Vice-Presidencies level, with the participation of the OSH Director, VP of People, Management and Culture, VP of Operations and Safety, VP of Supplies and Services, VP of Expansion Engineering, VP of Innovation, R&D, Digital and IT, as well as the Boards of Eletrobras companies.
- Executive OSH Critical Analysis Meeting: implemented at company board level, it includes the company's president and directors, operations, engineering and OSH managers and contractor leaders.
- Operational OSH Critical Analysis Meeting: at the operational level, this includes operations, engineering and OSH managers and contractor leaders.

The key topics discussed in the OSH Governance Forums include the promotion of a health and safety culture, digital transformation, indicator analysis and lessons learned from incidents, with an emphasis on recognizing and disseminating best practices.

Furthermore, we have Internal Committees for the Prevention of Occupational Accidents (CIPAs), comprised of representatives elected by the professionals and representatives appointed by the company. They act as a representative body for discussing and proposing improvements to work environments, with a focus on preventing accidents and occupational illnesses, acting as an interface between the company and the operational team. Currently, 100% of professionals are represented on CIPAs.



Excellence and Recognition Program in Occupational Health and Safety

The Occupational Health and Safety Excellence Program is a comprehensive strategic initiative geared towards creating a safe, healthy and productive work environment, promoting a solid and effective safety culture.

By reducing accidents, improving working conditions, and enhancing professionals well-being, the program seeks to recognize and honor groups, teams, and professionals that exhibit a remarkable dedication to workplace safety.

The program's specific objectives are:

- Fostering a culture of excellence;
- Building high-performance teams in Health and Safety at Work;
- Understanding the business and connecting health and safety with strategy;
- Promoting operational discipline;
- Reducing risks;
- Recognizing and disseminating best practices;
- Encouraging continuous improvement.

The initiative is an integral part of our strategy to guarantee the health, safety and well-being of our professionals, in line with international best practices and our commitments to social responsibility and sustainability.

Accidents at work

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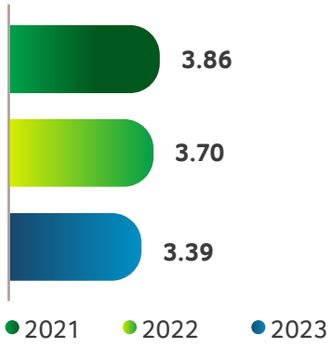
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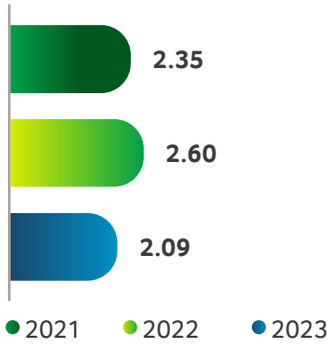
As a result of all these actions, in 2023, we observed an accident frequency rate of 3.39, 8.4% lower than in the previous year, among the personnel employed by the company.

Based on RMPs, risk analyses and occurrences recorded in 2023, the main incidents are associated with vehicles and mobile equipment, electricity and working at heights. By analyzing this data, we implemented measures to minimize these risks, including the definition of Commitments for Life, the systematization of risk assessment and OHS tools, integral healthcare programs and recognition programs, as well as the creation and unification of safety processes.

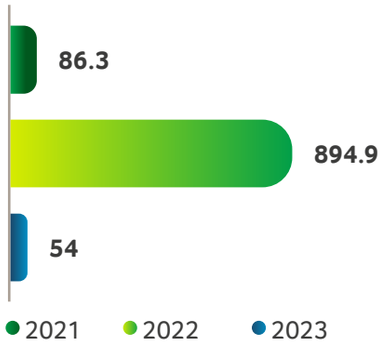
FREQUENCY RATE (FR) (ACCIDENTS/MAN-HOURS WORKED)



FREQUENCY OF LOST-TIME-ACCIDENTS (LTA) (LOST TIME ACCIDENTS/MAN-HOURS WORKED)



SEVERITY RATE (SR) (DAYS LOST/MAN-HOURS WORKED)



[1] The lost-time injury frequency rate (TFA), incident frequency rate (TF) and severity rate (TG) use the following calculation for hours worked: the number of professionals in the month, obtained through the SAP system, multiplied by the standard value of 167 hours/month (HHT = number of professionals x 167). For the SPEs Brasil Ventos, Santo Antonio and Teles Pires, the following calculations are considered: the annual average of monthly hours worked on December 31, 2023.
[2] Eletrobras database does not include indicators of accidents with outsorced professionals.
[3] These rates consider 1,000,000 hours of risk exposure, as per NBT 14.280.
[4] Commuting accidents are treated separately and are not included in the usual calculation of frequency and severity rates.

Although the data does not reflect incidents occurred with outsourced professionals, we regretfully recorded the occurrence of three fatalities among this audience. The actions resulting from the incident investigative processes have become part of our culture and planning project, to make our daily lives safer and healthier.

We worked diligently throughout 2023 to advance our health and safety management systems so that we can more accurately control information relating to third parties. We reiterated Health and Safety as non-negotiable values of our business, and the objectives of all our processes converge towards zero accidents.

WORK-RELATED INJURIES AND DISEASES AMONG OUR PROFESSIONALS

	2021	2022	2023
Number of professionals – monthly average	-	11,277.08	9.467
Man-hours worked (HHTER)	-	22,598,440	19,184,194
Absolute number of lost-time injuries (less or equal than 15 days) professionals	-	47	36
Absolute number of lost-time injuries (equal to or less than 15 lost days) professionals	-	11	4
Absolute number of no-lost-time injuries – professionals	-	26	25
Total absolute number of accidents - professional (includes fatalities)	-	87	65
Man-days lost (professionals)	-	2,224	1,037
Number of fatalities resulting from accidents at work	-	3	0
Number of accidents with serious consequences	-	-	13
Number of accidents with mandatory reporting	-	87	65
Index of fatalities resulting from accidents at work	-	0.13	0
Index of accidents with serious consequences	-	-	0.68
Index of accidents with mandatory reporting	-	-	3.39

[1] The lost-time injury frequency rate (TFA), incident frequency rate (TF) and severity rate (TG) use the following calculation for hours worked: the number of professionals in the month, obtained through the SAP system, multiplied by the standard value of 167 hours/month (HHT = number of professionals x 167). For the SPEs Brasil Ventos, Santo Antonio and Teles Pires, the following calculations are considered: the annual average of monthly hours worked on December 31, 2023.
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[4] Commuting accidents are treated separately and are not included in the usual calculation of frequency and severity rates.

Communication and learning

We consider communication and learning in OSH to be pivotal elements in promoting an organizational culture focused on accident prevention and the well-being of professionals. These efforts are designed to ensure that everyone is aware of safety rules and procedures and best practices for carrying out their activities in a safe and healthy manner.

Professionals receive training according to their role and the mapping of risk areas, based on the Risk Management Program (PGR) survey.

In total, the learning trail covers over 50 topics aimed at carrying out specific activities and complying with legal requirements within the company, as well as developing essential skills and competencies for recognizing risks and promoting a safety culture.

Professionals are considered ready and able to receive equipment and tools for use in the operation only after a health certificate and proof of physical and mental fitness have been issued.

As far as outsourced workers are concerned, training and the provision of equipment are the responsibility of the contractors, as agreed in the contract, and the evidence must be recorded on a specific platform or presented during contractual checks.

It is the service provider's obligation that the workforce dedicated to the contracts is properly trained, qualified and authorized to work on the company's premises. Even so, outsourced workers are on-boarded by the Eletrobras team to detail operational risks and control measures.





Energy on 4 Wheels

The Energy on 4 Wheels”web series was created to present safe practices and examples that can be applied to our daily lives, focusing on safety in mobility.

Featuring César Urnhani, test driver and winner of three Brazilian motor racing competitions, the series aims to educate and inform about the energy sector and its innovations.

The series also provides valuable information on safe driving and accident prevention, and promotes discussions on the future of energy and the importance of sustainable practices.

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Eletrobras' integral healthcare model

In 2023, we started building Eletrobras' new integral healthcare model. Recognizing the uniqueness of each professional and their unique traits, we began to adopt an integrated and personalized approach to promote the well-being of professionals.

The model was developed based on the understanding that each person has unique traits and very specific needs, and is in line with occupational health best practices and guidelines.

The new model is inspired by references from national and international institutions, such as the World Health Organization (WHO), the International Labor Organization (ILO) and the Brazilian Association for Quality of Life (ABQV), as well as internal studies on the professionals' profile and health.

On that basis, we have implemented a number of initiatives focused on physical, mental, spiritual and social care, promoting self-care in the main dimensions that make up the individual. Our goal is to move towards a continuous, integrated and unified healthcare model, where disease prevention, health promotion and well-being are commitments shared by all.



For more information on the integral healthcare model, visit: https://youtu.be/MsZlOOYkZI4

Health and well-being management

Monitoring the health of professionals and the work environment at Eletrobras is carried out by the Specialized Service in Safety Engineering and Occupational Medicine (SESMT), which is responsible for compliance with legislation in force and for implementing best health and safety practices.

We have an occupational health department made up of a multidisciplinary team, including occupational physicians, technicians, nurses, social workers and psychologists, who are involved in promoting the health and well-being of professionals.

The team is responsible for implementing Eletrobras companies' Occupational Health Medical Control Program (PCMSO), designed to track and detect work-related health risks, ensuring continuous improvement in the environment.

The area is also responsible for a number of other essential activities for the company, such as:

- Advice on health, safety, hygiene at work, ergonomics and individual and collective protection equipment;
- Participation in programs to improve working practices and inspections of new equipment;
- Collaboration in the dissemination of information, training and education on health and hygiene at work and ergonomics;
- Annual periodic examination of professionals, with clinical and laboratory evaluations, as well as other occupational examinations.

Occupational Health Medical Control Program

Eletrobras' Occupational Health Medical Control Program (PCMSO) is an essential initiative to protect the health and well-being of professionals, in line with legal guidelines and the company's specific needs.

The program is designed to prevent occupational illnesses by carrying out medical examinations on admission, periodic medical examinations, change of job examinations and dismissal examinations.

The program also assesses and identifies risks in the workplace, implements preventive measures and keeps confidential and secure records of professionals' health. The program also provides education and training courses concerning health and safety, ensuring compliance with current legislation.

Promoting health and well-being

We offer a number of services aimed at promoting the health and well-being of professionals, including:

- **Healthcare Plans:** We offer self-management plans for professionals and their dependents, covering medical, hospital and dental services. These plans include co-participation on amounts spent and monthly fees, as well as reimbursement for health care expenses not covered by the accredited network.
- **Health Insurance for Executives:** We offer an exclusive health plan for executives and their dependents, managed by a market operator. This plan includes reimbursement for procedures carried out off the accredited network and an annual executive check-up.
- **Telemedicine:** We offer remote care via telemedicine, with a health team dedicated to supporting professionals and their dependents.
- **Rescue Service:** We have rescue and emergency services to ensure the necessary assistance in critical situations.
- **On call:** We offer social support out of working hours, including weekends and holidays.
- **Medication reimbursement:** The company covers 75% of medical expenses, providing financial relief for professionals.

Well-being practices

In 2023, we launched the Gympass program, focused on physical, mental and nutritional activities. In 2024, this program was renamed Weelhub, expanding the range of activities available.

We have expanded our initiative aimed at the emotional balance of our professionals, offering lectures, discussions with specialists and consultations with psychologists, as well as a variety of well-being tools. This action reinforces our commitment to the integral healthcare of our professionals.

As part of this, we maintained the Psychosocial Support Network, made up of the company's own psychology and social service professionals who provide online support.

As a focus on improving quality of life, we provided check-ups and promoted integrated campaigns aimed at publicizing topics such as flu vaccination, mental health, awareness of the importance of breastfeeding, valuing life and preventing suicide, healthy eating, physical activity and diabetes prevention, as well as breast and prostate cancer.


Eletrobras