



PO-GN.05-007 Climate Strategy	<i>Edition</i>	<i>Effective Date</i>
	1.0	3/19/2026

PREPARATION:

Vice-Presidency Governance and Sustainability
Climate and Nature Management

REVIEW/SUPPORT:

Processes and Regulatory Management
Compliance Directorate
Corporate Governance Directorate
General Legal Directorate

APPROVAL:

Executive Board - RES-116/2026, dated 3/16/2026
Board of Directors - DEL 034/2026, dated 3/19/2026

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1 INTRODUCTION

1.1 OBJECTIVE

The Climate Strategy Policy aims to establish a framework for articulating AXIA Energia's strategy and business model in a way that is consistent with its commitment to mitigate the effects of climate change, adopt adaptation measures that ensure business resilience and continuity, and provide guidelines for the company to be an active agent in a green and low-carbon economy.

1.2 SCOPE

This policy applies to all businesses and operations of AXIA Energia and the companies in which it has direct or indirect corporate control in the territories where it operates, and covers members of management, as well as the Company's direct employees and outsourced professionals, taking into account relationships with communities, suppliers and other stakeholders with which it interacts.

2 REFERENCES

- 2.1 ABNT NBR ISO 14001.
- 2.2 Guidelines from Global Reporting Initiative (GRI).
- 2.3 Guidelines from the 2030 Agenda of the United Nations (UN).
- 2.4 Guidelines from the Taskforce on Climate-related Financial Disclosures (TCFD).
- 2.5 Guidelines from the Carbon Disclosure Project (CDP).
- 2.6 Guidelines from the International Finance Corporation (IFC).
- 2.7 Greenhouse Gas Protocol (GHG Protocol).
- 2.8 International Financial Reporting Standards (IFRS) S2 Climate-related Disclosure.
- 2.9 Intergovernmental Panel on Climate Change (IPCC).
- 2.10 Code of Conduct.
- 2.11 Environmental Policy.
- 2.12 Climate Strategy Policy.
- 2.13 Water Resources Policy.
- 2.14 Sustainability Policy.

3 CONCEPTUALIZATION

3.1 CONCEPTS AND DEFINITIONS

3.1.1 Adaptation – The process of creating strategies and actions to reduce vulnerability and increase the resilience of businesses, ecosystems and communities in the face of climate impacts.

3.1.2 AXIA Energia – Centrais Elétricas Brasileiras S/A and companies in which it has direct or indirect corporate control.



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3.1.3 Value Chain – Set of activities that add or subtract value for the company and its stakeholders, from the conception of products and/or services and the acquisition of inputs and raw materials, through relationships with suppliers and service providers, production cycles, commercialization, delivery and use of the product and/or service by consumers and customers, to the post-consumption phase and/or service support after use.

3.1.4 Decarbonization – The process of reducing greenhouse gas emissions to mitigate the effects of climate change.

3.1.5 Low-Carbon Economy – A development model that seeks to reduce greenhouse gas emissions to reduce the effects of climate change, reconciling economic growth with environmental sustainability.

3.1.6 Greenhouse Gases (GHG) – Substances naturally present in the atmosphere that absorb infrared radiation — emitted by the Sun and reflected by the Earth — retaining part of the heat and warming the planet, a phenomenon called the greenhouse effect.

3.1.7 Mitigation – Consists of reducing GHG emissions, which are responsible for global warming and changes in the planet's climate patterns.

3.1.8 Climate Change – Long-term changes in average temperatures and Earth's climate patterns, resulting from natural causes or human activity, especially greenhouse gas emissions associated with fossil fuel combustion, changes in land use, and deforestation.

3.1.9 Net Zero – Refers to the balance between greenhouse gas emissions released into the atmosphere and the amount removed from it. The goal is to achieve zero net emissions, which means that any emissions that cannot be eliminated are offset by actions that remove an equivalent amount of greenhouse gases.

3.1.10 Climate Resilience – The capacity of natural systems, communities and societies to adapt, recover and face the challenges and impacts of climate change.

4 PRINCIPLES

4.1 Compliance with applicable legal and regulatory frameworks, as well as national and international reference principles and commitments to which Brazil and AXIA Energia are signatories.

4.2 Integration of the climate change issue into business strategy.

4.3 Enhancing of practices for managing and mitigating greenhouse gas emissions adapting to the effects of climate change.
and

4.4 Implementation of climate adaptation actions at the company's assets, ensuring the incorporation of solutions that strengthen operational resilience and business continuity in the face of climate change impacts.

4.5 Consideration of climate change aspects in the value chain and in established partnerships.



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4.6 Acting in a coordinated, ethical, responsible and transparent manner with all stakeholders, including periodic and timely reporting of relevant information related to the topic.

5 GUIDELINES

5.1 Incorporate climate change-related criteria into strategic planning, investment decision-making processes for expansion and management of operating assets.

5.2 Adopt a unified strategy for reducing and offsetting greenhouse gas emissions aligned with the decarbonization trajectory and Net Zero target.

5.3 Identify and manage climate risks and opportunities in an integrated manner and implement measures aimed at reducing risk exposure and increasing business resilience.

5.4 Maintain a systematic and continuous process of monitoring, disclosure and implementation of actions for managing and reducing greenhouse gas emissions, thereby minimizing our negative impact and contributing to the transition to a low-carbon economy.

5.5 Incorporate adaptation measures in the operation and expansion of assets to ensure business resilience and sustainability in the face of climate change, considering, whenever applicable, an approach that articulates water resource management, ecosystem protection and community resilience.

5.6 Work with the value chain in capacity building and engagement for the adoption of strategies and measures to reduce greenhouse gas emissions, providing, whenever possible, solutions that support supplier and customer decarbonization.

5.7 Actively contribute to the energy transition by supporting carbon-intensive sectors in their decarbonization.

5.8 Promote technological innovation and research for the development and expansion of new generation sources, new storage methods and more efficient and less carbon-intensive technologies that contribute to the rational use of natural resources, reduction of greenhouse gas emissions and adaptation to climate change.

6 RESPONSIBILITIES

6.1 Board of Directors (BoD)

6.1.1 Approve this policy and ratify AXIA Energia's commitment to combating climate change and business resilience.

6.2 Executive Board (EB)

6.2.1 Deliberate and forward for approval by the Board of Directors.

6.2.2 Ensure its implementation, observing the guidelines established in all its decisions.



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6.3 Sustainability Committee (CSUS)

6.3.1 Recommend approval and advise the Board of Directors (BoD) on furthering discussions and defining actions focused on combating climate change and business resilience.

6.4 Sustainability Directorate

6.4.1 Support the implementation and disclosure of this policy in line with AXIA Energia's climate strategy and planning.

6.5 Climate and Nature Management

6.5.1 Ensure the implementation, dissemination and review of this policy at AXIA Energia.

6.5.2 Propose and monitor targets in alignment with the company's strategies.

6.5.3 Monitor performance related to the company's Climate Strategy.

6.5.4 Guide the company's positioning and climate strategy.

6.5.5 Monitor updates to legal and regulatory provisions related to the topic and incorporate them into this policy, as applicable.

7 GENERAL PROVISIONS

7.1 This policy is aligned with AXIA Energia's other policies.

7.2 Legal and regulatory provisions related to the topic and the company's specific legal determinations and agreements in force must be observed.

7.3 This policy may be further detailed into other specific normative documents, always aligned with the principles and guidelines established here.

7.4 The integration of this policy with the Biodiversity, Water Resources, Sustainability and Environmental policies of Eletrobras Companies (AXIA Energia) should be considered.

7.5 Any normative documents and provisions contrary to this policy are hereby revoked.