SASB Report

2020

Eletrobras

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Foreword

The attentions of the private sector and local and foreign investors are increasingly turning to issues surrounding climate change and its impacts on business. There is no denying the science of the climate crisis and the effects we are already experiencing in our daily lives—climate change is becoming increasingly perceptible in different settings, markets and industries.

The growing focus that key financial players are giving to ESG (environmental, social and governance) issues is certainly a welcome development, and one that can benefit companies such as Eletrobras and its subsidiaries, which have been integrating social and environmental aspects into their business for more than a decade.

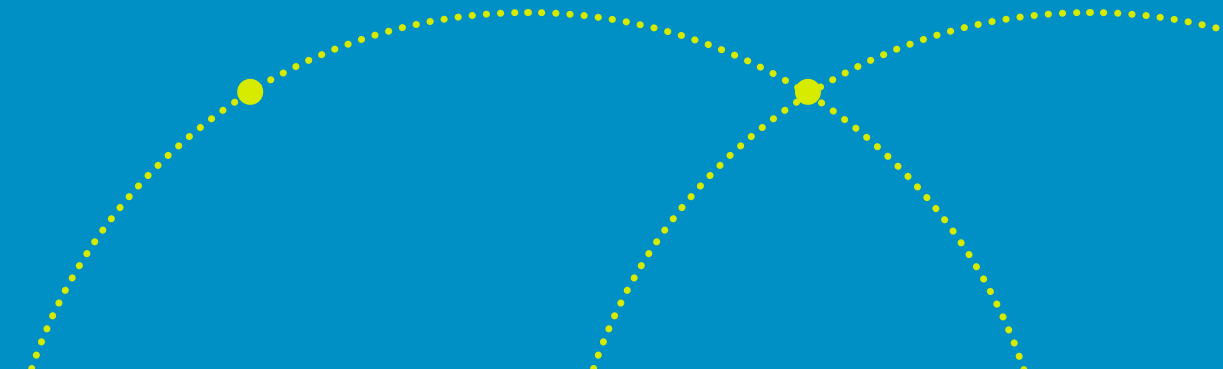
The Eletrobras Group has published greenhouse gas emissions inventories since 2009. We monitor our emissions and have set ambitious targets to reduce them. Our holding company, for example, has set a target to achieve net-zero emissions within 2021. As part of this aspiration, we have implemented a range of programs and projects to mitigate and offset our emissions.

Climate change risks—like other risks in our risk matrix—are identified and managed using stringent risk management processes. They are addressed in our long, medium and short-term strategic plans and in related initiatives. We also see climate change as a source of opportunities, with 97% of our generation assets producing clean and low-emission electricity. This can put us in a favorable position in the near future as carbon credit markets gain traction.

Eletrobras has solid environmental governance and welcomes the opportunity to publish this report in accordance with the Sustainability Accounting Standards Board (SASB) framework, which we have already adopted in our annual integrated reporting, alongside the frameworks established by the Task Force on Climate-Related Financial Disclosures (TCFD) and the Global Reporting Initiative (GRI). This SASB report provides the opportunity to describe in greater detail how we have integrated climate change issues into our strategy and approach to ensuring the sustainability and resilience of our business.

Our aim with this report is to enhance transparency around our initiatives and disclosures for our stakeholders, and strengthen our reporting practices to ensure comparability with the international market.

Luiz Augusto P. A. Figueira
Chief Corporate Management & Sustainability Officer



Introduction

Eletrobras (Centrais Elétricas Brasileiras S.A.) is the leading generation and transmission company in Latin America, and accounts for 29% of installed generation capacity in Brazil. We have helped to make Brazil's energy mix one of the cleanest in the world—97% of our installed capacity derives from low-carbon energy sources. We are a publicly traded company majority-owned by the Brazilian Federal Government. We have a country-wide presence and support 13,803 direct jobs.

Eletrobras regularly publishes Annual Reports describing the economic, social, environmental and governance topics that are most material to the sustainability of our business in the reporting period. Our 2020 Annual Report was based on the International Integrated Reporting Council (IIRC) framework and its capitals; the Global Reporting Initiative (GRI) Standards: Core option; the Sustainability Accounting Standards Board (SASB) sector disclosures and the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD). These frameworks and disclosures were also mapped to the relevant Sustainable Development Goals (SDGs) of the United Nations (UN) 2030 Agenda for Sustainable Development.

The chapters in this report have been organized around four integrated pillars—Governance, Planet, People and Prosperity—based on a framework developed by the World Economic Forum to place a greater emphasis on EESG (economic, environmental, social and governance) aspects.

In order to further enhance transparency around our results, we have elected to issue two standalone reports in accordance with the TCFD and SASB frameworks, in addition to our Integrated Report.

This report contains SASB disclosures addressing the sector-specific topics outlined in the SASB Materiality Map, issued in 2018. Eletrobras reports the sector-specific disclosures for Electric Utilities & Power Generators. In developing its standards, the SASB identified sustainability topics from a set of 26 broadly relevant sustainability issues organized under five sustainability dimensions: *environment, social capital, human capital, business model and innovation, and leadership and governance*.

Eletrobras is issuing standalone TCFD and SASB reports to enhance transparency around our results.

Risk management

Dimensions:

Human Capital, Leadership and Governance

The Eletrobras Group has a unified and standardized compliance management program. The program, called Eletrobras Five Dimensions, covers the following: (1) developing Integrity Program governance; (2) periodic risk assessment; (3) developing and implementing policies and procedures; (4) internal communications and training; and (5) program monitoring, remediation action and penalties. The program was implemented and is managed by integrity and compliance managers at each subsidiary, under the central oversight of Eletrobras's Chief Governance, Risk & Compliance Officer.

Risk management is also an integrated process, led by the holding company in accordance with our Corporate Risk Management Policy. Each subsidiary's risk and internal controls function and Risk Committee is responsible for running the process internally and reporting on results to senior management and the Board of Directors through the Statutory Audit & Risk Committee (CAE). Our risk management framework is a continuous process of identifying, assessing, addressing and monitoring risks.

To further improve our approach to managing identified risks, in 2020 we implemented SAP GRC RM to automate the risk assessment process. Also in 2020, we approved a set of KRIs (Key Risk Indicators) that are monitored under our Business and Management Master Plan (PDNG 2021-2025).

At Eletrobras Group companies, risks are identified and mapped in a Corporate Risk Matrix, classified as business, financial, operational and compliance risks.

View the Eletrobras 2020 Annual Report for the complete risk matrix.

IF-EU-320 a.1: Total recordable injury rate (TRIR), fatality rate, and near miss frequency rate (NMFR)

Health & Safety is a priority for the Eletrobras Group. In 2020, Eletrobras engaged a consulting firm to support us in implementing a program to improve our practices. In the first phase of the Occupational Health & Safety Program, we conducted a survey to elicit the views of the holding company's and subsidiaries' employees about our safety culture, followed by a series of activities including interviews with the senior leadership team and on-site visits to benchmark administrative and operational units at all Group companies. The goal in this phase was to assess occupational safety practices and review documentation to inform a baseline assessment of both the management and leadership aspects and the processes and routines involved in Occupational Health & Safety management.

As a deliverable from this phase, Group companies' safety culture scores were plotted on the DSS Bradley Curve™ , a proprietary tool developed by DuPont Sustainable Solutions to depict an organization's journey to transform its safety culture. The Eletrobras Group is currently at the Dependent stage. The challenge now is to progress to the Interdependent stage, when employees and managers demonstrate a prevention culture at the highest level. To this end, the next step will be to implement a management system within our occupational safety governance structure. This will include providing training to Health & Safety Depart-

ment personnel and managers and employees at operations, maintenance and engineering departments, emphasizing the role that managers play in engaging their teams around an accident prevention culture and safe operations. The program will also address the effective management of critical risks and implementation of preventive tools.

Employee health and the workplace environment are closely monitored by our Specialized Occupational Health and Safety Service (SESMT) against applicable regulatory requirements. For suppliers and contractors, contract managers monitor these impacts against contractual requirements previously established by the SESMT.

In 2020 the Eletrobras Group[1] reported a no-lost-time injury frequency rate (injuries/man-hour worked) of 2.47; a lost-time injury frequency rate (lost-time injuries/man-hour worked) of 1.14; zero fatalities; and a severity rate (days lost/man hour worked) of 13.78.[2]

There are no employees whose work or workplace involves a high incidence or high risk of diseases related to their occupation. Outsourced workers are required by contract to be compliant with NR6, a regulatory standard on the use of Personal Protective Equipment (PPE).

IF-EU-550 a.1: Number of incidents of non-compliance with standards or regulations on physical and cyber security

Cybersecurity is an additional risk addressed at the Eletrobras Group. Our goal in these efforts is to mitigate and prevent events which could compromise the availability, integrity, confidentiality and authenticity of our corporate data and information, or which could cause damages, information and financial losses, disruption of services, unlawful disclosure, or reputational damage. This is supported by the Eletrobras Information Security Policy. Eletrobras Group companies plan and prioritize these efforts using the NIST Cybersecurity Framework, developed by the National Institute of Standards and Technology in partnership with the private sector. This framework focuses on using business drivers to guide cybersecurity activities and considering cybersecurity risks as part of an organization's risk management processes. Training on the subject is provided by the Eletrobras Group Corporate University (UNISE).

In February 2021, certain administrative systems at Eletrobras Eletronuclear were targeted by a ransomware attack. The incident had no impact on the security or operation of our Angra I or Angra II plants, which have operating systems that are isolated from the administrative network for security reasons. Eletronuclear contained and eliminated the effects from the attack, and restored all systems to normal operation under its contingency plan.

There were no substantiated complaints regarding breaches of customer privacy in the year.

IF-EU-540 a.1: Total number of nuclear power units, broken down by U.S. Nuclear Regulatory Commission (NRC) Action Matrix Column/ IF-EU-540 a.2: Description of efforts to manage nuclear safety and emergency preparedness

Through Eletronuclear, a majority government-owned company, the Eletrobras Group operates two nuclear power plants—Angra I and Angra II—with an installed capacity of 1,990 MW and a net output of 12,866 MW in 2020. These two plants produce approximately 3% of the electricity consumed in Brazil.[3] Brazil is not aligned with the U.S. Nuclear Regulatory Commission (NRC) Action Matrix.

Eletrobras Eletronuclear is responsible for addressing and monitoring risks related to its nuclear power plants. It has an annual budget earmarked for modernizing and implementing the most recent safety requirements at its plants. Risks related to environmental issues are reassessed on a regular basis. In addition, Eletronuclear recently assessed its emergency preparedness following the stress test procedures adopted by the European Union for nuclear plants under construction or in operation in Europe. As a result, Eletronuclear has implemented several additional safety measures.

Nuclear safety is the top-ranked among the company's ten priority strategic measures. All processes and operations are compliant with global best practices in the nuclear industry, and the procedures, guidelines and technical instructions issued by certification bodies.

Eletronuclear's Independent Nuclear Safety and Oversight function is responsible for disseminating a safety culture, and reports directly to the CEO and the functions under the Chief Operations and Trading

Officer responsible for nuclear plant safety. Eletronuclear's safety culture is designed to ensure compliance with the safety procedures contained in its Integrated Safety Management Policy, which in turn is underpinned by seven principles: priority, presence, accountability, training, prevention, and communications and continuous improvement. Among the prevention precautions contained in the policy, the radiological safety of workers and the general public is among the most important.

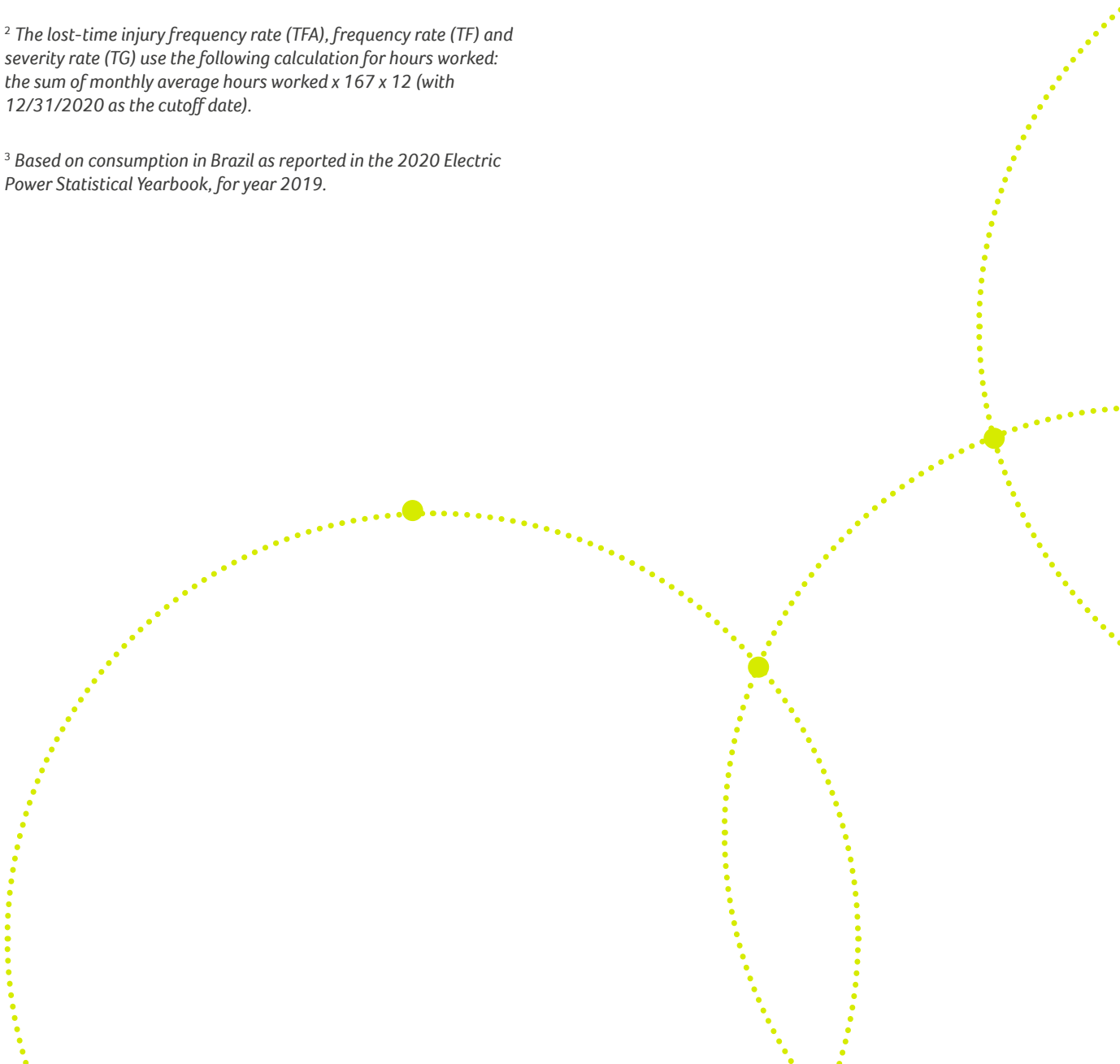
Nuclear emergency preparedness is supported by a crisis prevention framework that details procedures for responding to a crisis, including measures implemented jointly by the global nuclear industry. Employees undergo emergency preparedness training, and plans are in place for the event of an environmental or natural disaster.

Two emergency response plans have been developed, a Local Emergency Response Plan (PEL) and an External Emergency Response Plan (PEE), led by the Rio de Janeiro State Civil Defense Agency. The PEL outlines measures to protect people on Eletronuclear property, while the PEE contains measures to protect communities surrounding the nuclear power plants.

[1] *In accordance with the Eletrobras Group's Business and Management Master Plan (PDNG) 2020-2024,* CEPEL and Itaipu have been excluded from the calculations.

[2] *The lost-time injury frequency rate (TFA), frequency rate (TF) and severity rate (TG) use the following calculation for hours worked: the sum of monthly average hours worked x 167 x 12 (with 12/31/2020 as the cutoff date).*

[3] *Based on consumption in Brazil as reported in the 2020 Electric Power Statistical Yearbook, for year 2019.*



Environmental management

Dimension:
Environment

The Eletrobras Group recognizes that sound, responsible environmental management is essential to the sustainability of our operations and our value creation model, as our business is directly reliant on natural resources. Our Environmental Management System is structured into three core pillars: the Eletrobras Group Environmental Policy, the Eletrobras Group Environmental Committee and our Corporate Sustainability Disclosures System (IGS System).

In developing our projects, we carry out assessments to identify and assess environmental and social impacts. For each identified environmental impact, mitigation and offset measures are outlined to be taken before, during and after development of the project. Assessments and programs developed as part of the environmental licensing process are submitted for review by the relevant licensing bodies and presented to affected communities.

During operation, monitoring activities may indicate the need for further action and investments in technology and operational processes to mitigate impacts. In 2020 we invested a total of R$ 886.2 million in social and environmental initiatives.

To learn more about Environmental Management at Eletrobras Group companies, visit our website.

GHG Emissions and Air Quality

IF-EU-110 a.3: 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

The Eletrobras Group Environmental Policy outlines specific guidelines on climate change for Group companies. Our PDNG (2020-2024) sets targets for reducing greenhouse gas emissions, and outlines initiatives such as our Sustainability Program 4.0., a set of assessments and initiatives to mitigate, offset and adapt to climate change (read more on page 9).

In line with its goal of supporting the shift to a circular economy, our holding company has set a target of achieving net zero emissions by 2021. The holding company generated emissions of 414.48 tCO_2e in 2020.

Eletrobras is **committed** to **minimizing climate-change impacts** by supporting the transition to a **low-carbon economy**.

For each identified environmental impact, mitigation and offset measures are outlined to be taken before, during and after development of a project.

IF-EU-110 a.1: (1) Gross global Scope 1 emissions, and percentage covered under (2) emissions-limiting regulations and (3) emissions-reporting regulations

Eletrobras is committed to minimizing climate-change impacts and supporting the transition to a new development model in Brazil based on a low-carbon economy. Our Scope 1 emissions target under the PDNG (5,175,000 tCO_2e) was met in 2020. Brazil has regulatory limits on NOx, SOx and PM (par-

ticulate matter) emissions, which are monitored by environmental protection agencies.

Sustainable Development Goal 13 – *Climate action* is prioritized by senior management and addressed in our PDNG through indicators and targets for reducing emissions, electricity consumption, and fossil fuel combustion in our vehicle fleet. Another related initiative is our Sustainability Program 4.0, a set of 12 projects including two addressing climate change-related issues within the Group: Energy Transition, and GHG Emissions Offsets and Environmental Protection.

IF-EU-110 a.2: Greenhouse gas (GHG) emissions associated with power deliveries

The bulk of the Eletrobras Group's total emissions in 2020 were Scope 1 emissions (68.87% of the total), followed by Scope 3 (22.8% of the total) and Scope 2 (8.32% of the total). The increase in scope 3 emissions is primarily explained by electricity purchased from Independent Power Producers (IPPs) by Amazonas GT and Eletronorte.

Eletrobras Group companies have published emissions inventories since 2009 in accordance with IPCC (2006) methodology and the Greenhouse Gas Protocol (2004).

Under the PDNG, emissions intensity targets are calculated based on total GHG emissions relative to net operating revenue (tCO_2e/R$ thousand). Our emissions intensity of 0.190 exceeded our target of 0.170 for 2020.

SCOPE (in tCO_2e)	2018	2019	2020	CHANGE 2019 X 2020
Scope 1	5,350,290	5,277,207	4,164,151	-20%
Scope 2	670,337	659,298	593,305	-24%
Scope 3	42,813	10,879	1,378,753	12,574%
Total	6,063,440	5,897,384	6,046,210	2.5%

IF-EU-120 a.1: Air emissions of the following pollutants: NO_x (excluding N_2O), SOx, particulate matter (PM_{xx}), Pb, and Hg; percentage of each in or near areas of dense population

SCOPE (t)	2019	2020
NOx	8,769.10	7,410.97
SOx	10,816.70	9,787.93
Particulate Matter (PM)	425.22	341.52
HCFC-123	0.18	0.18
R-22	2.34	5.09
R-141b	0.40	0.01

**Pb is not applicable to our business.*
***Eletrobras CGTEletrosul performs two annual measurements to determine the concentration of mercury in air emissions from its coal-fired thermal power plants. In 2020 our direct mercury emissions amounted to 0.038 t.*

NOx, SOx and MP10 emissions fell by approximately 18.3%, 10.5% and 24.1%, respectively, from 2019.

Eletrobras Group companies have published **emissions inventories** since 2009 in accordance with IPCC methodology and the Greenhouse Gas Protocol.

Water and Wastewater Management

IF-EU-140 a.1: Total water withdrawn and total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress

Eletrobras Group companies monitor water withdrawal and discharge in their operations, including hydroelectric power generation (non-consumptive) in areas with water stress.

Total water withdrawal in 2020 ('000 m³)	924,866,471.01
Total water discharge in 2020 ('000 m³)	924,865,907.96
Total water consumed in 2020 ('000 m³)	563.05
Percentage of water withdrawals in regions with high water stress	Less than 1%

IF-EU-140 a.3: Discussion of water management risks and description of strategies and practices to mitigate those risks

Eletrobras's generation assets are primarily hydroelectric plants. For the company as a whole, the most important risk related to hydropower is hydrological risk, or the risk that the electricity generated by hydroelectric assets operating within the regulated market could fall below their guaranteed capacity. This risk is more likely to materialize in the event of a drought. We work to prevent this risk from materializing by renegotiating hydrological risk and through "electricity hedges".

Dam safety risk is managed and monitored locally by our subsidiaries. Dams and their appurtenant structures undergo Periodic Safety Reviews (RPS) in accordance with applicable laws and regulations. In addition, as a requirement established by the Board of Directors, Periodic Safety Reviews of our assets are also being conducted by independent external appraisers.

Our procedures to ensure compliance at our facilities may include observations made by water resource users (self-monitoring) in accordance with the relevant regulatory frameworks (CONAMA Resolution 357), environmental license conditions and permit requirements.

Both the frequency of monitoring and the parameters monitored are established by the relevant authorities.

The total volume of water discharged by our subsidiaries' operations into rivers experiencing critical or very critical water stress was 3,152,891.52 thousand m³ in 2020, as measured using the methodology established by the Brazilian Water Agency (ANA).

Installed capacity and electricity generated and transmitted

Dimensions:

Social Capital, Business Model & Innovation, Leadership & Governance

Eletrobras majority owns six subsidiaries and is the lead sponsor of the Brazilian Power Sector Research Center (CEPEL). We also own, on behalf of the Brazilian government, 50% of Itaipu Binacional. In 2020 we had an installed capacity of 50,648 MW across our 108 operational plants. In the transmission segment, we operate a total of 1,500 kilometers of transmission lines connecting countries such as Argentina, Uruguay and Venezuela.

IF-EU-000.C: Length of transmission and distribution lines

The Eletrobras Group ended 2020 with a total of 76,128.54 kilometers (km) of transmission lines (representing 43% of transmission lines in Brazil), including 9,127.41* corporate km not renewed; 57,303.17 corporate km under Operation & Maintenance agreements, renewed pursuant to Law No. 12 783/13; and 9,697.96 km corresponding to our stakes in projects developed by the Eletrobras Group via SPEs.

The Permitted Annual Revenue (RAP) of our corporate transmission system was R$ 13,404 million, with this transmission system comprising 66,400 km of corporate transmission lines.

Including only transmission systems with a voltage level equal to or greater than 230 kV—i.e. only ±800, 750, ±600, 525/500, 345 and 230 kV transmission lines—Eletrobras operates a total 70,091.89 km, or 43.54% of transmission lines in Brazil at these voltage levels. In the year, 396.46 km of new corporate transmission lines were under construction. Permitted Annual Revenue (RAP) for all 79 large-scale projects (56 transmission line and 23 substation projects) in progress in the year was R$ 290.63 million.

The transmission business contributed R$ 819 million in added Group net revenue through Permitted Annual Revenue from new Backbone assets (RBNI) and the effects from the 2018-2023 Periodic Rate-setting Review in July 2020, which applied retroactively to 2018.

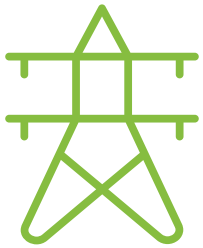
In 2020, 396.46 km of new corporate transmission lines were under construction.

IF-EU-000.D: Total electricity generated, percentage by major energy source, percentage in regulated markets

In 2020, electricity sold in regulated markets (ACR, Guaranteed Capacity Quotas and Nuclear Power Quotas) amounted to 66% of total electricity generated. Itaipu and SPEs were not included in these calculations.

The following calculation was used to determine the percentage in regulated markets: after determining the percentage of electricity sold in the Regulated Contracting Environment (ACR)—not including Physical Capacity Quotas and Nuclear Power Quotas—and in the Free Contracting Environment (ACL), this proportion was used to calculate the electricity generated in each environment. This yielded the estimated percentage of electricity generated in the regulated market out of total generated electricity.

Total electricity generated by Eletrobras Group companies in 2020 was 5.5% higher than in 2019. Of this total, 91% was hydro, 4% was nuclear, 1% was wind and approximately 1% was solar.



The Eletrobras Group ended 2020 with a total of 76,128.54 kilometers (km) of transmission lines. These represent 43% of transmission lines in Brazil.

NET GENERATION BY SOURCE (IN GWh)	2018	2019	2020
Solar	1	1	1
Wind	3,874	3,402	3,404
Hydro	154,193	156,739	172,074
Natural gas	5,516	6,585	5,726
Uranium	15,675	16,127	12,866
Coal	1,490	1,668	1,100
Oil	2,497	503	12
Total	183,245	185,025	195,183

The data includes wholly owned, co-owned (including Itaipu Binacional) and SPE-owned plants.

Total generated electricity also includes generation by plants that were operational throughout the year but at year-end were no longer owned by Eletrobras and no longer included in our installed capacity.

IF-EU-000.E: Total wholesale electricity purchased

The Eletrobras Group purchased a total of 10 TWh of electricity in 2020. This includes pass-through contracts, which do not involve an economic impact. Of the total amount, 4% was purchased from trading companies, 90% from primarily hydroelectric generators, and 6% from primarily wind-based generators.

It is important to note that when purchasing electricity from generators, even though their portfolio largely consists of power plants generating electricity from a given source, there can be no assurance that the electricity we purchase is derived from that source, as generators can also generate electricity from other sources or purchase electricity in the market for resale. When electricity is purchased from trading companies, the source of the electricity cannot be determined.

IF-EU-550 a.2: (1) System Average Interruption Duration Index (SAIDI), (2) System Average Interruption Frequency Index (SAIFI), (3) Customer Average Interruption Duration Index (CAIDI), inclusive of major event days

SAIDI is the only indicator applicable to our business. SAIFI and CAIDI are not applicable to the regulation of the transmission industry in Brazil as they specifically relate to distribution operations.

We therefore have no data available within our transmission business that can be used to calculate the above disclosures.

The Eletrobras Group's Robustness Index measures the ability of the backbone grid to withstand contingencies without interrupting power supply to consumers, considering only those disruptions originating within the Eletrobras Group's transmission system. The Eletrobras System has maintained strong performance in recent years, with the number of disruptions causing load disconnections stabilizing in 2020.

In relation to the transmission system, technical losses have been reduced in the last few years, with the exception of Amazonas GT and CGT Eletrosul, reflecting the dispatching policy of the National Grid Operator (ONS) and grid topology improvements orchestrated by the Ministry of Mining & Energy (MME) and the Brazilian Energy Research Corporation (EPE).

TRANSMISSION PERFORMANCE (RELIABILITY)	2018	2019	2020
System Average Interruption Duration Index (SAIDI) (hours)	8.37	4.33	4.89
Interruptions per 100 km/TL	1.57	1.57	1.57
System Robustness[1]	97.60%	96.02%	96.42%
Transmission Losses	1.62%	1.52%	1.16%
Average Service Availability Index (ASAI)	99.90%	99.95%	99.94%

[1] *System Robustness against any load disconnections.*

IF-EU-000.B: Total electricity delivered to: personal, residential and other customers, and to wholesale consumers

The Eletrobras Group sold a total of 80 TWh of electricity in 2020, across corporate assets and quota system contracts. Electricity sold by Itaipu and sales under pass-through contracts, which do not involve an economic impact, are not included.

CUSTOMERS	TWh
Distribution Companies	95
Free Consumers	18
Generators	4
Trading Companies	26
Total	142

Out of the 95 TWh of electricity sold to Distributors, 75% was from hydropower, 15% from nuclear, 7% from gas-fired, 2% from coal-fired and 1% from wind power plants.

Electricity supplied to commercial customers cannot be broken down by type of source as they are served from the Eletrobras Group's broader pool of generation assets, which include hydro, thermal, gas and wind power plants.

It is also important to note that the local distribution utility is responsible for delivering electricity to captive residential, commercial and industrial consumers.

IF-EU-420 a.1: Percentage of electric utility revenues from rate structures that are decoupled and contain a lost revenue adjustment mechanism.

In 2020, 55% of electric utility revenues from rate structures were decoupled and contained a lost revenue adjustment mechanism. These revenues are generated under Physical Capacity Quota Agreements and Nuclear Power Quota Agreements within the regulated and free contracting environments.

Further specifics on rate structures are provided below:

Physical Capacity Quota Agreements: These agreements are signed between hydropower plants and distribution companies. This framework was created by Law no. 12 783 (January 11, 2013) specifically for generators whose concessions had expired. Generators renewing their concessions are entitled under this law to an Annual Generation Revenue (RAG) calculated based on a plant's operation and maintenance costs. The Brazilian power sector regulator, ANEEL, annually apportions generators' guaranteed capacity among distribution companies, and these capacity allotments are known as quotas. These quotas, in turn, are used to determine the RAG revenue of each generator.

Nuclear Power Quota Agreements: Electricity generated by nuclear power plants is sold to all distribution companies within the National Grid under a system of quotas set annually by ANEEL. The generator receives an Annual Fixed Revenue set by ANEEL and paid by distribution companies in monthly installments.

The percentage of 55% was calculated as the ratio of the revenue earned by plants under the Physical Capacity Quota System and the Nuclear Power Plant Quota System, to total regulated revenue (ACR, Physical Capacity Quotas and Nuclear Power Quotas) for fiscal year 2020.

IF-EU-240 a.4: Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory | IF-EU-420 a.3: Customer electricity savings from efficiency measures, by market

The National Program for Universalization of Access and Use of Electricity, or "Light for All Program" (*Programa Luz para Todos—LPT*), aims to provide electricity supply to all unserved rural communities by 2022.

The LPT Program is supervised by the MME and executed by Eletrobras, which manages execution contracts and monitors rural electrification works within the Program.

In addition to bringing electrical power to rural and remote areas, the program provides solutions for using electricity as a driver of social and economic development in low-income communities, supporting poverty reduction and better living standards. Access to electricity also supports access to healthcare, education, water supply and sanitation, and other federal government programs and services. These initiatives improve quality of life for smallholders and help to avoid rural flight.

Program funding is provided by the Federal Government through grants disbursed from the Energy Development Account (CDE) and by Execution Agents (electric utilities and rural electrification cooperatives) out of their own or borrowed funds.

In 2020, Eletrobras was tasked with executing the National Program for Universalization of Access and Use of Electricity in the Brazilian Amazon, or More Light for the Amazon (*Mais Luz para a Amazônia, MLA*). The MLA program was created for people residing in remote areas who, for economic and environmental reasons, cannot be served by extending conventional power lines. Program beneficiaries include families in areas without access to electricity or who generate electricity using nonrenewable sources.

The program provides capabilities to generate electricity from clean and renewable sources to support the development of communities, especially riverine, indigenous and *quilombola* communities. Access to electricity will reduce social and economic vulnerabilities and enhance civic engagement, well-being and dignified living for these communities. Like the LPT Program, MLA will provide solutions for using electricity as a driver of social and economic development in low-income communities, supporting poverty reduction and better living standards. MLA will benefit approximately 82,000 families in remote areas of Brazil's portion of the Amazon.

Program funding is sourced from electric power sector players, the Energy Development Account (CDE), an industry fund managed by the Electric Power Trading Chamber (CCEE), and other sources managed by the MME jointly with other government agencies.

Eletrobras operates and manages the funding of the National Energy Conservation Program (PROCEL), a Federal Government program that aims to improve energy efficiency, reduce waste and increase cost efficiency in industry. The program comprises a set of sectoral initiatives throughout Brazil in the areas of education, knowledge dissemination, buildings and facilities, environmental sanitation, municipal energy management, public lighting, and industry. For more information, read our Annual Report.

In addition to bringing electrical power to rural and remote areas, the Light for All Program provides solutions for using electricity as a driver of social and economic development in low-income communities.

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IF-EU-120 a.1: Air emissions of the following pollutants: NO_x (excluding N_2O), SOx, Particulate Matter (PM_{xx}), Pb, and Hg; percentage of each in or near areas of dense population	9	

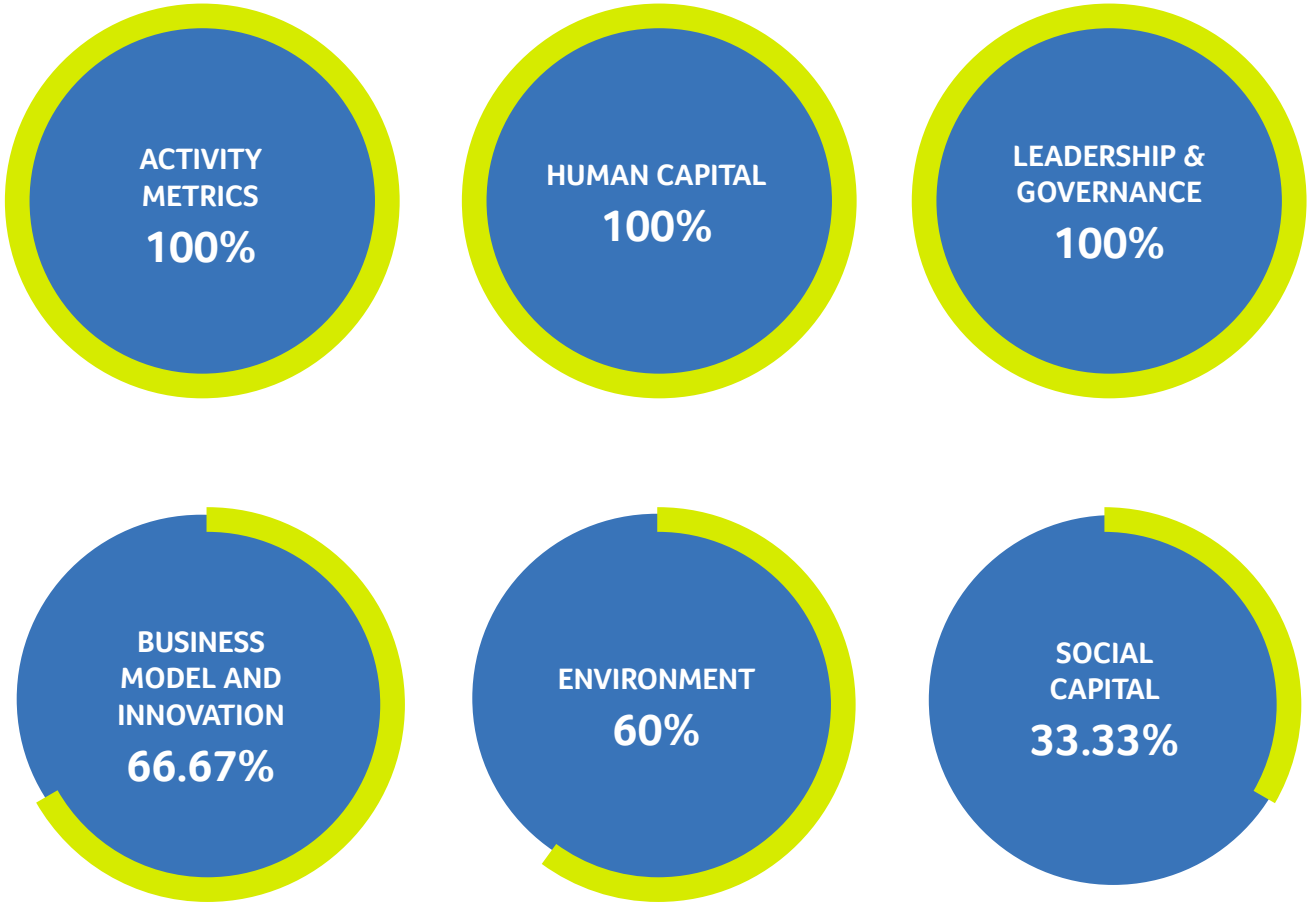
DISCLOSURE	PAGE/DIRECT RESPONSE	GRI
IF-EU-140 a.1: Total water withdrawn and total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	10	303-1; 303-3; 303-5
IF-EU-140 a.2: Number of incidents of non-compliance associated with water quantity, quality permits, standards, and regulations	No information available.	307-1
IF-EU-140 a.3: Discussion of water management risks and description of strategies and practices to mitigate those risks	10	307-1
IF-EU-150 a.1: Amount of coal combustion residuals (CCR), percentage recycled	Only Eletrobras CGT Eletrosul has coal-fired power plants and the ashes from the combustion process account for approximately 99% of total residuals, of which approximately 30% are sold and reused in other production processes (277,083.53 t). The remaining 70% are reused in mine land reclamation (640,432.59 t).	306-1; 306-3; 306-4

DISCLOSURE	PAGE/DIRECT RESPONSE	GRI
INSTALLED CAPACITY AND ELECTRICITY GENERATED AND TRANSMITTED		
IF-EU-000.C: Length of transmission and distribution lines	11	G4-EU4
IF-EU-000.D: Total electricity generated, percentage by major energy source, percentage in regulated markets	11	G4-EU2
IF-EU-000.E: Total wholesale electricity purchased	12	
IF-EU-550 a.2: (1) System Average Interruption Duration Index (SAIDI), (2) System Average Interruption Frequency Index (SAIFI), (3) Customer Average Interruption Duration Index (CAIDI), inclusive of major event days	13	G4-EU28; EU29; EU30
IF-EU-000.B: Total electricity delivered to: personal, residential and other customers, and to wholesale consumers	14	

DISCLOSURE	PAGE/DIRECT RESPONSE	GRI
IF-EU-420 a.1: Percentage of electric utility revenues from rate structures that are decoupled and contain a lost revenue adjustment mechanism	14	
IF-EU-420 a.2: Percentage of electric load served by smart grid technology	No information available.	
IF-EU-240 a.4: Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	15	G4-EU23
IF-EU-420 a.3: Customer electricity savings from efficiency measures, by market	15	G4-EU27
IF-EU-150a.2: Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment	No information available.	

SASB reporting status

Our SASB reporting status is presented below based on the level of coverage of the different dimensions. *Percentages have been calculated based on the extent to which information is responsive to sector-specific disclosure requirements for Electric Utilities & Power Generators.*



Credits

Eletrobras – Centrais Elétricas Brasileiras S.A. provides several channels for communication with stakeholders
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