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Prepared by:

Board of Communication
Brand, Marketing and Reputation Management
Sponsorship Management

REVISED BY/SUPPORT:

Division of Normative Compliance
Executive Management of
Compliance
Executive Management of Corporate Governance
Board of Legal Affairs

APPROVAL:

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PO-GN.06-003 SPONSORSHIPS	<i>Edition</i> 5.0	<i>Effectiveness</i> January 24, 2025
	<i>Re-validation</i>	

Contents

1	Introduction	3
2	References.....	3
3	Concepts.....	4
4	Principles.....	5
5	Guidelines.....	5
6	Responsibilities	8
7	General Provisions.....	9
8	History of Editions	9

PO-GN.06-003	Edition	Effectiveness
	5.0	January 24, 2025
SPONSORSHIPS	Re-validation	

1 INTRODUCTION

1.1 PURPOSE

Establish guidelines and responsibilities for sponsorship actions by Eletrobras, in order to expand the company's brand presence, develop its business, support its business strategy and contribute to strengthening its reputation among stakeholders.

1.2 SCOPE

This policy applies to Eletrobras professionals and administrators, especially those responsible for Eletrobras sponsorship actions.

2 REFERENCES

2.1 Act No. 12,846/2013, of August 1, 2013 (Brazilian Anti-corruption Act) - Provides for the administrative and civil accountability of legal entities for acts against local or foreign public administration, among other provisions;

2.2 Act No. 11,438/2006, of December 29, 2006 (Sports Incentive Act) - Provides for incentives and benefits to promote sports activities, among other provisions.

2.3 Act No. 8,685/1993, of July 20, 1993 (Audiovisual Act) - Creates mechanisms to promote audiovisual activity, among other provisions.

2.4 Act No. 8,313/1991, of December 23, 1991 (Cultural Incentive Act) - Reestablishes principles of Act No. 7,505, of July 2, 1986, establishes the National Culture Support Program (Pronac), among other provisions.

2.5 Decree No. 11,129/2022, of July 11, 2022 - Regulates Act No. 12,846/2013, of August 1, 2013, which provides for the administrative and civil accountability of legal entities for acts against local or foreign public administration.

2.6 Eletrobras Strategic Plan.

2.7 Eletrobras Code of Conduct.

2.8 Eletrobras Companies Communication and Stakeholder Engagement Policy.

2.9 Eletrobras Companies Social Responsibility Policy.

2.10 Compliance Policy.

2.11 Eletrobras Authority Standard.

PO-GN.06-003	<i>Edition</i>	<i>Effectiveness</i>
	5.0	January 24, 2025
SPONSORSHIPS	<i>Re-validation</i>	

3 CONCEPTS

3.1 CONCEPTS AND DEFINITIONS

3.1.1 Eletrobras – Centrais Elétricas Brasileiras S/A and all companies in which it has direct and/or indirect corporate control.

3.1.2 Sponsorship – Communication action that seeks to add value to the brand, consolidate positioning, generate identification and recognition, strengthen relationships with target audiences, publicize programs and action policies, through the acquisition of the right to associate the company's image, as a sponsor of third-party initiative projects.

3.1.3 Annual Sponsorship Plan – Document proposed by the Communications Department, evaluated by the Sponsorship Committee and approved by the Executive Board (DE), containing the company's annual strategy for sponsorship activities, in line with business objectives.

3.1.4 Professionals – The employees, service providers, interns and young apprentices of Eletrobras.

PO-GN.06-003	Edition	Effectiveness
	5.0	January 24, 2025
SPONSORSHIPS	Re-validation	

3 PRINCIPLES

3.1 Planning sponsorship actions in line with the Strategic Plan guidelines, as well as with the purpose, vision for the future and values of Eletrobras.

3.2 Strengthening the company's brand presence among its stakeholders, in line with its purpose and values.

3.3 Guarantee of effectiveness of the sponsorship action, in line with the company's interests, with the provision of relationship channels and establishment of metrics and indicators to measure the return of a communication action in line with the estimated benefits.

3.4 Adoption of compliance procedures, in accordance with the company's standards and procedures, aiming to form partnerships with third parties that adequately address the risks of fraud, corruption, environmental, social and governance (ESG) violations and conflicts of interest.

4 GUIDELINES

4.1 Areas of activity

4.1.1 To reinforce the company's commitments to its purpose and values, driving its strategic objectives and strengthening the brand at points of contact with its stakeholders, projects sponsored by Eletrobras must prioritize areas of activity defined in alignment with Eletrobras' strategic planning and reflected in annual planning to be validated by the Executive Board (DE).

4.2 Restrictions

4.1.2 The following activities, events or projects may not be sponsored by Eletrobras:

- a) of political-partisan and/or religious nature, with the exception of popular demonstrations that are recognized as traditional and strategic for Eletrobras;
- b) that involve gambling and/or speculative games;
- c) that use names, symbols or images that characterize personal promotion of authorities or public servants;
- d) that encourage bad health habits;
- e) that encourage any form of violence;
- f) that are of a discriminatory nature;
- g) that disrespect human rights, encourage child labor and the use of labor in conditions analogous to slave labor, and/or involve a proponent/responsible party, or their partner and/or administrator, who appears on a list of employers who have subjected workers to conditions analogous to slavery and/or who use workers who do not have legal age to carry out paid work;
- h) cause or encourage mistreatment of animals and/or environmental damage;
- i) contradict and/or involve a responsible person/proponent in non-compliance with any legal provision, regulation or internal acts and regulations of Eletrobras, including, but not limited to: Brazilian and foreign anti-corruption legislation, Eletrobras' Code of Conduct and Compliance Program;
- j) that involve proponents/responsible parties who have been convicted of non-compliance

CLASSIFICATION: PUBLIC

PO-GN.06-003	Edition	Effectiveness
	5.0	January 24, 2025
SPONSORSHIPS	Re-validation	

with Brazilian or foreign anti-corruption legislation in the last five years;

- k) that involve proponents/responsible parties in default with Eletrobras and/or who do not have fiscal and labor suitability;
- l) that are associated with individuals or legal entities involved in socio-environmental controversies that cause a negative impact on Eletrobras;
- m) involve proponents/responsible parties, including relevant partners and administrators, who appear in the National Registry of Ineligible and Suspended Companies (CEIS), National Registry of Punished Companies (CNEP) and/or in the Registry of Banned Private Non-Profit Entities (CEPIM), List of Ineligible and Disqualified Persons of the Federal Audit Court (TCU) and State Audit Courts, National Justice Council (CNJ), in the case of an individual proponent or administrator of a legal entity, in the National Registry of Civil Convictions for Acts of Administrative Impropriety and Ineligibility;
- n) that have as proponents/responsible professionals employed by Eletrobras, their relatives up to the third degree, and/or associations of active Eletrobras professionals;
- o) that have been proposed by trade union organizations;
- p) that have been proposed by any entity of direct or indirect, federal, state, municipal and district government;
- q) that have been proposed by entities that have a contract to provide communication services to the sponsor, such as advertising, promotion, digital communication, press office or public relations services;
- r) have been proposed by a legal entity whose administrator or partner/shareholder (holder of more than 5% of the share capital) is an administrator, director, professional, or service provider of Eletrobras, except in the case of high-performance athletes who have the technical conditions to represent Brazil in international competitions, provided that they are officially nominated by the confederation and/or federation of their sporting modality;
- s) have been proposed by an individual who is a relative up to the third degree of an administrator, director or professional of Eletrobras whose work involves the contracting area, or, if the proponent is a legal entity, whose administrator and/or partner/shareholder (holder of more than 5% of the share capital) has said relationship, except in the case of high-performance athletes who have the technical conditions to represent Brazil in international competitions, provided that they are officially nominated by the confederation and/or federation of their sporting modality;
- t) that involve a proponent/responsible person who has completed their term as administrator or terminated their employment relationship with Eletrobras less than six months before the date of submission of the initial proposal;
- u) that involve a proponent/responsible person who is unable to demonstrate tax compliance with the National Treasury, Social Security and compliance with obligations to the Severance Pay Guarantee Fund (FGTS);
- v) that involve a proponent/responsible party that is an Eletrobras investee, except in case of an event related to the energy sector;
- w) that involve a proponent/responsible person who has committed any infraction provided for in sponsorship grant notices, including production of false documentation;

PO-GN.06-003	Edition	Effectiveness
	5.0	January 24, 2025
SPONSORSHIPS	Re-validation	

- x) that involve a proponent/responsible person whose manager or legal representative is a professional and/or administrator of Eletrobras, except in cases where:
 - I. the professional and/or administrator is representing, by formal indication or election to a management position, the associative interests of Eletrobras;
 - II. the proponent and future contractor of the project to be sponsored is a non-profit entity whose activities are related to the energy sector, provided that it is duly established and in operation, in accordance with the legislation in force; and
- y) that is proposed by permanent, contracted and/or outsourced professionals of Eletrobras companies, while they are providing services to these companies, during the term of their contract, in addition to relatives up to the third degree of kinship of professionals; except in the case of high-performance athletes who have the technical conditions to represent Brazil in international competitions, provided that they are officially nominated by the confederation and/or federation of their sporting modality.

4.3 Selection methods

The selection of sponsorship projects by Eletrobras will be made by collegiate decision, from the Sponsorship Committee, which aims to support the Executive Board (DE) in the preparation of guidelines, objectives, indicators and strategic goals.

4.3.1 Direct choice

4.3.1.1 Eletrobras may carry out sponsorships of its own free choice, with or without tax incentives.

4.3.1.2 Eletrobras' sponsorship actions may be formalized directly or through its subsidiaries, according to criteria defined by Eletrobras.

4.3.2 Tenders

4.3.2.1 Eletrobras may promote tenders to select sponsorship projects in its various areas of activity, as long as they are aligned with the annual sponsorship plan and the strategic guidelines established by the Board of Directors (CA).

4.4 Corporate integrity

In sponsorship actions promoted by Eletrobras, aspects related to corporate integrity must be observed, both under the responsibility of the sponsored companies and Eletrobras.

4.4.1.1 Prohibitions for sponsors:

- a) it is prohibited to offer, promise, authorize or make payment in cash or benefit in any form or value, directly or indirectly, to any person, with the purpose of influencing them to perform any act or decision in favor of Eletrobras or any other party;
- b) sponsors are required to (i) allow prior checks (due diligence) and measures aimed at supervising those sponsored by Eletrobras; (ii) provide truthful and accurate information, whenever requested, being the sponsoring applicant exclusively liable for any declaration of false or inaccurate information that may, in any way, harm the integrity and transparency of the process;
- c) the contractor may not act in conflict of interests with Eletrobras.

4.4.1.2 Eletrobras must adopt prior checks (due diligence) for granting sponsorships and measures aimed at supervising sponsored companies, especially in situations with a high risk profile to integrity; such checks and measures include, but are not limited to:

PO-GN.06-003	Edition	Effectiveness
	5.0	January 24, 2025
SPONSORSHIPS	Re-validation	

- d) ensuring that there are no situations that prevent the sponsorship;
- e) verifying information about the partners, directors and administrators of companies/entities/individuals applying for sponsorship;
- f) including clauses in the sponsorship agreement that require: (i) commitment to integrity in public-private relations and to Eletrobras' guidelines and policies, including application of the Eletrobras Compliance Program, especially with regard to prohibition of fraud and corruption practices; (ii) termination of the contract if a violation of anti-corruption laws or the Eletrobras Compliance Program or violation of the Eletrobras Code of Conduct is found by the contractor, subject to prior reasoned manifestation by the Eletrobras compliance authority, whether the contractor is national or foreign; and (iii) compensation in cases of breach of contract;
- g) provide, in the call instruments, clauses related to the Eletrobras Compliance Program, as defined by the Eletrobras compliance body; and
- h) carry out appropriate supervision in situations involving a high level of risk to integrity, to verify whether the sponsored party is acting in a manner consistent with the terms agreed in the contract, whether it does not adopt behaviors that are contrary to its values and whether it does not commit illegal acts that could potentially give rise to liability.

5 RESPONSIBILITIES

5.1 Executive Board of Eletrobras (DE)

5.1.1 Propose the approval of this policy and ensure its implementation, approve the annual sponsorship plan and approve the creation of the Sponsorship Committee.

5.2 Board of Directors of Eletrobras (CA)

5.2.1 Approve this policy, supervise its implementation and approve the general sponsorship guidelines that will guide the performance of the company's sponsorship actions, in line with and in support of the execution of the business strategy.

5.3 Board of Communication

Conduct the company's strategic performance in the area of sponsorships in light of this policy, defining planning, guidelines, objectives and indicators, and coordinating the work of the Sponsorship Committee.

5.4 Sponsorship Committee

5.4.1 Provide input and suggest improvements for defining planning, guidelines, objectives, indicators and strategic goals in dealing with issues related to sponsorships, based on a proposal forwarded by the Communications Department.

5.5 Sponsorship area

5.5.1 Operationalize the activities of implementation, dissemination, monitoring and evaluation and periodic revision of this policy.

6 GENERAL PROVISIONS

6.1 The legal and regulatory provisions related to the topic and the specific applicable legal determinations and agreements in force must be observed.

6.2 This policy can be broken down by the Board of Communication into other specific

CLASSIFICATION: PUBLIC

PO-GN.06-003	Edition	Effectiveness
	5.0	January 24, 2025
	Re-validation	
SPONSORSHIPS		

normative documents, always in line with the principles and guidelines established hereunder.

6.3 Eletrobras must ensure that this policy and its additional regulatory documents are widely disclosed to its employees so they can be applied by all those who relate to the organization and those who, either directly or indirectly, are impacted.

6.4 Situations not covered by this document, relating to projects and their respective proponents, may be exceptionally submitted for consideration by the Executive Board of Eletrobras (DE) for approval.

6.5 Normative documents and provisions contrary to this policy are hereby revoked, in particular the Eletrobras Companies Sponsorship Policy (POL-06), edition 4.0, approved by RES-451/2020, of 07/27/2020 and by DEL-150/2020, of August 27, 2020.

7 HISTORY OF EDITIONS

Editio n	Code and name	Doc. and date of approval
1. 0	Eletrobras Companies Sponsorship Policy	RES-890/2010, of August 24, 2010
2. 0	Eletrobras Companies Sponsorship Policy	RES-316/2014, of May 19, 2014
3. 0	Eletrobras Companies Sponsorship Policy	RES-085/2017, of February 06, 2017
4. 0	Eletrobras Companies Sponsorship Policy	RES-451/2020, of July 27, 2020 and DEL-150/2020, of August 27, 2020
5. 0	Eletrobras Sponsorship Policy	RES-628/2024, of December 16, 2024 and DEL-009/2025, of January 24, 2025
Main changes		
Revision of legal and integrity aspects, after the capitalization of Eletrobras and its subsidiaries (Act No. 14,182/2021, of July 12, 2021).		