

**Renewable Energy & Human Rights Benchmark 2023
Company Profile**

Company name Eletrobras
Sub-sector Project developer
Overall score 16.8% weighted average

Section score	Weighting	For section
25.0%	20%	1. UNGP core indicators
4.5%	40%	2. Salient human rights risks
0.0%	20%	3. Serious allegations
49.8%	20%	4. ACT assessment as conducted by the World Benchmarking Alliance*

Please read the disclaimer at the end of this scorecard and refer to the full methodology when perusing this scorecard. The methodology as well as additional analysis can be found here: business-humanrights.org

The use of the label "Not met" in the research does not necessarily mean that the company does not meet the requirements as they are described in the accompanying bullet point short text. Rather, it means that the analysts could not find information in public sources that met the requirements as described in full in the 2023 Renewable Energy & Human Rights Methodology document. It is possible that a Company meets the criteria without yet publishing the relevant evidence of doing so. This may include cases where a company has claimed to meet the criteria in the engagement phase or otherwise but where the public record was still not sufficient to meet the criteria by the relevant cut off dates.

Detailed assessment

1. UNGP core indicators based on the 2022 CHRB methodology (20% of total)

A. Policy commitments and governance

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: General HRs commitment: The Company states 'Respect and promote Human Rights in the actions, decisions and practices of the Eletrobras companies, as well as adopt permanent mechanisms to identify, prevent, monitor, inspect and mitigate current or potential Human Rights impacts resulting from their own activities or activities of those with whom they have relationships'. [2018 Social Responsibility Policy of the Eletrobras Companies, 30/12/2018] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to UNGPs: The Company states that it's human rights policy is 'based on guiding documents' including the UNGP. However, 'based on' is not considered to be a strong enough wording of commitment. [2018 Social Responsibility Policy of the Eletrobras Companies, 30/12/2018] • Not Met: Commitment to OECD MNE Guidelines: Similarly, the Company states the policy is 'based on guiding documents' including the OECD MNE Guidelines. However, 'based on' is not considered to be a strong enough wording of commitment. [2018 Social Responsibility Policy of the Eletrobras Companies, 30/12/2018]
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to ILO core principles: The Company indicates that its Social Responsibility Policy 'is based on [...] Treaties and conventions of the International Labor Organization - ILO'. However, 'based on' is not considered a

* For information on the ACT methodology and scoring criteria please refer to the [World Benchmarking Alliance](https://worldbenchmarkingalliance.org).

Indicator Code	Indicator name	Score (out of 2)	Explanation
	Principles and Rights at Work		<p>strong statement of commitment. [2018 Social Responsibility Policy of the Eletrobras Companies, 30/12/2018]</p> <ul style="list-style-type: none"> • Not Met: Explicitly lists all four ILO core principles <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Expects suppliers to commit to ILO core principles • Not Met: Explicitly lists all four ILO core principles for suppliers
A.1.4	Commitment to remedy	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to remedy adverse HRs impacts: Where there is displacement of communities as stated in annual report, Eletrobras will provide 'fair compensation'. [2018 Social Responsibility Policy of the Eletrobras Companies, 30/12/2018] & [Annual Report 2022, 2022: eletrobras.com] • Not Met: Expects suppliers to make this commitment <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to collaborate with judicial or non-judicial mechanisms • Not Met: Commitment to work with suppliers on remedy
A.2.1	Commitment from the top	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Board level responsibility for HRs: As stated in the Annual Report, the BoD respect HR - 'Eletrobras conducts its activities in a manner that is committed to respect for human rights, social inclusion, and sustainable development within the company and the surrounding communities, as per its Sustainability Policy, approved by the Holding Company BoD.' The Company further assigns specific responsibility for Human Rights issues to the Strategy, Management & Sustainability Committee, stating 'The social and environmental impacts of Eletrobras initiatives and projects, and other matters relating to the three pillars of ESG, are discussed in monthly meetings.' [Annual Report 2022, 2022: eletrobras.com] • Not Met: Describes HRs expertise of Board member <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Board member/CEO signal importance of HRs in their communications

B Embedding respect and human rights due diligence

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Score of 1 on A.1.2.a • Not Met: Senior responsibility for HRs implementation and decision making: The Company states that 'Eletrobras' Board of Executive Officers – to approve this Policy and refer it for approval by Eletrobras' Executive Board, as well and ensure its implementation [...] Respect and promote Human Rights in the actions, decisions and practices of the Eletrobras companies'. However, no specific subcommittee or role was found to be assigned responsibility for human rights implementation. [2018 Social Responsibility Policy of the Eletrobras Companies, 30/12/2018] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes day-to-day responsibility for implementing HRs commitments • Not Met: Day-to-day resources and expertise allocation in own operations • Not Met: Resources and expertise allocation in supply chain
B.2.1	Identifying human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes process of identifying risks in own operations: This Company indicates it identifies risks through a Risk Matrix, the categories include ESG risks. All risks identified are addressed by implementing action plans but the Company does not elaborate on this. No further disclosure describing the risk identification process was found. [Annual Report 2022, 2022: eletrobras.com] • Not Met: Describes process for identifying risks in business relationships: The annual report stipulates the process by which the Company identifies risks in relationships: 'In light of this, all our suppliers are submitted to ESG due-diligence, which includes human rights.' The Company further indicates that the HRDD process for suppliers includes a questionnaire about their human rights commitments and practices as well as a review of the responses and engagement with suppliers considered critical. However, no information was found on how the Company takes into account specific locations or activities. [Annual Report 2022, 2022: eletrobras.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes global risk identification system incl. stakeholder consultation: The Company describes the organisational approach to risk identification, however, it is not clear whether stakeholder consultation is included in the process. [Annual Report 2022, 2022: eletrobras.com] • Not Met: Describes how risk identification system is triggered by new circumstances • Not Met: Describes risks identified in relation to new circumstances
B.2.2	Assessing human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes assessment process and discloses salient HRs risks: The Annual report sets out the processes and discloses the HR risks: - 'Map out the Group's SPEs 2. Send human rights questionnaires 3. Identify any issues 4. Review information and engage with each SPE 5. Implement and monitor mitigation plans Special Purpose Entities (SPEs)'. However, it is not clear if this is applied for a risk assessment in the Company's own operations beyond SPEs. [Annual Report 2022, 2022: eletrobras.com] • Met: Describes how process applies to supply chain: The Company indicates that contracts with suppliers contain clauses on protecting HR and adhering to Supplier code of conduct they conduct 'ESG due diligence on all business partners, covering social, environmental, and corporate governance aspects [...] 1. Suppliers answer the questionnaire about their human rights commitments and practices 2. Review responses and engage with suppliers rated as critical 3. Implement and monitor mitigation plans for critical suppliers'. [Annual Report 2022, 2022: eletrobras.com] • Met: Public disclosure of results of HRs risk assessment: The Company discloses that 837 suppliers were identified as being at risk or having impact on human rights. 'In 2022, 13 parent-company agreements showed a risk of child, slave, or slave-like labor. [Annual Report 2022, 2022: eletrobras.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Describes how assessment involved affected stakeholders
B.2.3	Integrating and acting on human rights risks and impact assessments	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes system to prevent, mitigate and remediate HRs issues: The Company states that due-diligence is carried out to mitigate and mediate HR issues. However, no clear statements describing the systems were found. [Annual Report 2022, 2022: eletrobras.com] • Not Met: Describes how global system applies to supply chain • Not Met: Example of actions decided on at least 1 salient HRs issue <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Describes how stakeholders involved in decisions about actions taken: There is no clear evidence detailing how the Company involves stakeholders in decision regarding actions taken. [Annual Report 2022, 2022: eletrobras.com]
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes system for evaluation effectiveness of actions • Not Met: Example of lessons learned from evaluation effectiveness of actions <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Involves stakeholders in evaluation effectiveness of actions
B.2.5	Communicating on human rights impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provides two examples of comms with stakeholders <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes challenges to effective comms and how it is working to address them

C. Remedies and grievance mechanisms

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance mechanism(s) for workers	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all workers: The Company has a whistleblowing hotline for employees to report any violations or suspected violations of our code of conduct, integrity (compliance) program, internal policies, laws and regulations. [Annual Report 2022, 2022: eletrobras.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and workers made aware • Met: Describes how workers in supply chain access grievance mechanism: The Eletrobras Group Supplier Code of Conduct includes the contact details of the Whistleblowing hotline - where workers in the supply chain can also record any grievances. Supplier Code of Conduct also states they have an official Complaints channel by contacting the Ombudsman Office of Eletrobras. [Annual Report 2022, 2022: eletrobras.com] & [Supplier Code of Conduct, June 2020: eletrobras.com] • Met: Expects suppliers to convey expectation to their suppliers: In its supplier code of conduct, the company states that 'Suppliers must follow and respect the guidelines and rules of conduct set out in this guide, and take actions to ensure that they are also respected in their supply chains.' [Annual Report 2022, 2022: eletrobras.com] & [Supplier Code of Conduct, June 2020: eletrobras.com]
C.2	Grievance mechanism(s) for external individuals and communities	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all external individuals and communities: The Company states that the Whistleblowing hotline is available for 'any person'. [Annual Report 2022, 2022: eletrobras.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware • Met: Describes how external individuals/communities access grievance mechanism: The Company indicates that workers in its supply chain have access to the Company's own complaints channels. [Supplier Code of Conduct, June 2020: eletrobras.com] & [Whistleblowing Hotline webpage: Canal de Denúncias Eletrobras (relatoconfidencial.com.br)] • Not Met: Expects supplier to convey expectation to their suppliers
C.7	Remedying adverse impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes approach taken to remedy adverse HRs impacts: Although the Company states that reports of concerns from the Whistleblowing channel are dealt with by The Statutory Audit & Risk Committee and Board of Directors, no details were found on actions taken to remedy Human Rights grievances. [Annual Report 2022, 2022: eletrobras.com] • Not Met: Describes how remedy would be provided if no adverse impact identified <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes changes to systems, processes and practices to prevent future impacts • Not Met: Describes approach to monitoring/implementing agreed remedy • Not Met: Describes approach to learning from incidents if no adverse impacts identified

CSI. Responsible lobbying and political engagement fundamentals

Indicator Code	Indicator name	Score (out of 2)	Explanation
CSI.18	Responsible lobbying and political engagement fundamentals	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Publicly available policy statement(s) (or policy(ies)) setting out lobbying and political engagement approach.: Eletrobras has a Code of Conduct where it sets out the rules on political engagement: 'Eletrobras does not make any kind of donation or contribution of a political nature and does not engage in party political activities.' However, no evidence found that the company discloses its publicly available policy statement or policy setting out its lobbying approach. [Eletrobras Code of Conduct, 2016: g.eletrobras.com] • Met: Publicly available policy statement that specifies the Company does not make political contributions: See above. Furthermore, the Code of Conduct states 'We advise our managers, employees, representatives and third parties to not to support or contribute to political parties, election campaigns and candidates for public office, with resources or on behalf of Eletrobras.' [Eletrobras Code of Conduct, 2016: g.eletrobras.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 [Eletrobras Code of Conduct, 2016: g.eletrobras.com] • Not Met: Disclosure of expenditures on lobbying activities • Not Met: Requirement for third-party lobbyists to comply with the Company's lobbying and political engagement policy (or policies)

2. Salient human rights risks (40% of total)

D. Indigenous Peoples' and Affected Communities' Rights

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.PD	Commitment to respect indigenous peoples' rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to respect indigenous peoples' rights with explicit reference to UN Declaration: The Environmental Policy clearly has a section 'Guidelines for the Relationship between Eletrobras Companies and Indigenous Communities' which draws attention to indigenous rights but does not make explicit reference to UN Declaration only ILO. [Environmental Policy v.4, 27/06/2019: eletrobras.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Description of process for identifying indigenous persons and customary lands. <p>Commitment to FPIC (in line with ILO No.169): The Environmental Policy does not explicitly state the process for identifying indigenous person - it merely states with respect to indigenous lands and communities - 'Assess the potential positive and negative interference in indigenous lands and communities in decision making processes of projects and ventures, in order to anticipate risks, costs and opportunities aiming at enhancement of their results, brand and reputation.' Further evidence was not found.</p> <p>The Company does indicate that 'Eletrobras companies shall recognize the specificity of indigenous rights contained in [...] the international commitments what is internalized by the Brazilian Law, namely the Convention 169 of the International Labor Organization (ILO).' However, this does not demonstrate a strong commitment to respect these rights. [Environmental Policy v.4, 27/06/2019: eletrobras.com]</p> <ul style="list-style-type: none"> • Not Met: Recent example of obtaining FPIC or not pursuing indigenous people's land/resources
D.2.PD	Engagement with all affected communities	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes how local communities identified and engaged in the last two years: In its 2022 annual report the Company states how communities are engaged in the last 2 years - the Company interacts with communities during inventory, feasibility, and environmental impact studies and the socioeconomic survey sent to the communities affected by the large hydro plants. However, it is unclear what process the Company has used to identify the local communities. [Annual Report 2022, 2022: eletrobras.com] • Not Met: Provides two examples of engagement with communities: The Company describes its involvement in the Kayapo Mekragnoti Program. This program was designed to promote sustainable development policies and it is stated that is resulted in stronger indigenous associations. The program's main goal was to 'to promote sustainable development policies with the indigenous people' and 'to promote sustainable development policies with the indigenous people'. However, this type of action is not considered sufficient for this indicator. As it does not indicate direct communication and consultation with these communities on human rights issues caused by the Company's operations. [Annual Report 2022, 2022: eletrobras.com] • Not Met: Examples of engagement refer to marginalised groups and provide additional detail: The Company states that a socioeconomic survey was used to identify 'socially vulnerable groups' and understand the impact of the large hydro plants (UHE) project on this population and local infrastructure. The Company goes on to define the vulnerable groups as indigenous peoples, traditional communities and their representatives. However, no information was found on if, how, and when FPIC was achieved and what happened when it was not. [Annual Report 2022, 2022: eletrobras.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HRs issues • Not Met: Describes how stakeholders views influenced company's HRs approach: The Company indicates that it provides relationship channels to listen to stakeholders during broad-ranging projects. However, no information was found on how the feedback it gets influences company's Human Rights approach. [Annual Report 2022, 2022: eletrobras.com]
D.3.PD	Benefit and ownership sharing policy	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to identify benefit and ownership sharing • Not Met: Commitment includes right to decide own priorities for communities

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Disclosure of statistics for each project describing demographics of benefit/ownership sharing • Not Met: Disclosure how affected communities participated in decision-making
D.4.PD	Local wind & solar energy access, affordability	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Actions taken to support access and affordability of renewable energy in the value chain: The Company indicates its efforts to improve energy efficiency in Brazil. However, no evidence was found that this includes access and affordability of renewable energy in the Company's value chain. [Annual Report 2022, 2022: eletrobras.com] • Not Met: Including a timebound actions plan and reporting targets <p>Score 2</p> <ul style="list-style-type: none"> • Met: Public support for government policies addressing energy access: The Company promotes 'The National Program for Universalization of Access and Use of Electricity' which was supported by the Ministry of Mining and Energy (MME) and executed by Eletrobras. [Annual Report 2022, 2022: eletrobras.com]

E. Land and resource rights

Indicator Code	Indicator name	Score (out of 2)	Explanation
E.1.PD	Respect for land and natural resource tenure rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to respect land ownership/natural resources as in VGGT. Discloses how identifies legitimate tenure holders.: The Company states in its 2022 annual report that 'Affected communities must be treated impartially and even informal land ownership must be taken into account.' It further states in its Environmental policy that Eletrobras companies shall 'consider existing informal relationships with regard to land tenure and land use for relocation purposes.' However, both these statements are made in the context of relocation only. No further evidence relating to the VGGT was found. No information was found on how the Company identifies legitimate land tenure holders. [Annual Report 2022, 2022: eletrobras.com] & [Environmental Policy v.4, 27/06/2019: eletrobras.com] • Not Met: Disclosure of locations of projects including numbers in urban, rural, natural areas <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Extends expectation to business relationships: The Company indicates that it 'existing informal relationships with regard to land tenure and land use' need to be considered. However, as pointed out above this statement is not a sufficiently clear commitment to the rights set out in the VGGT. Furthermore, it is not clear whether the commitments made in the Company's environmental policy extend to its business relationships. [Environmental Policy v.4, 27/06/2019: eletrobras.com] • Not Met: Steps taken to use leverage to resolve land rights issues or disclosure that no such issues arose: The Company refers to relocation of communities. However, no clear reference to steps taken to resolve land rights issues was found. [Annual Report 2022, 2022: eletrobras.com]
E.2.PD	Just and fair physical and economic displacement policy implementation including free, prior and informed consent	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to follow IFC PS 5 for physical and economic displacements • Not Met: Commitment not to relocate without FPIC and to providing compensation <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Publishes statistics on numbers affected by relocations (current and planned projects) • Not Met: Publishes regular reviews of living conditions after relocation • Not Met: Description of approach to physical and economic displacement: Eletrobras engage in a comprehensive process to interact with the groups involved. This is set out in the guidelines of Eletrobras Companies Environmental Policy which specifies that individual relocations should involve consultation with the population displaced. Sociocultural and family ties be considered when resettlement discussed. Where entire groups are relocated they must have access to roads, water, sanitation, power and social equipment. However, the guidelines only apply to resettlement. Evidence relating to the Company's approach to economic displacement was not found. [Annual Report 2022, 2022: eletrobras.com]

F. Security and conflict-affected areas (incl. responsible mineral sourcing)

Indicator Code	Indicator name	Score (out of 2)	Explanation
F.1.PD	Operating in or sourcing from conflict-affected areas	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: Commitment to heightened HRDD in conflict affected areas Not Met: Steps taken to assess and mitigate these risks with conflict sensitive lens Score 2 <ul style="list-style-type: none"> Not Met: How stakeholders are involved in the process to mitigate risks
F.2.PD	Evidence of security provider human rights assessments	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: Regularly conducts risk assessment regarding security forces: The Company states that 'Critical suppliers are submitted to the due diligence process and, according to the results of the analyses, monitoring and development actions are applied.' However, while the company states that security services are among its major suppliers, it is not clear whether they are also considers critical suppliers. According to the company's statements only critical suppliers are submitted to a due diligence assessment that includes sustainability, human rights and integrity. [Supplier Code of Conduct, June 2020: eletrobras.com] & [Annual Report 2022, 2022: eletrobras.com] Score 2 <ul style="list-style-type: none"> Not Met: Commitment to Voluntary Principles on Security and HRs Not Met: If applicable, discloses use of private security providers and uses only ICoCA members. If direct employment of security, commitment to follow ICoCA itself.
F.3.PD	Responsible sourcing of minerals: Arrangements with suppliers	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: Statement on OECD Guidance aligned due diligence Not Met: Requirement on OECD Guidance aligned due diligence in contracts/codes with suppliers Not Met: Describes work with suppliers on risk assessment and improving DD Score 2 <ul style="list-style-type: none"> Not Met: Disclosure of supply chain mapping
F.4.PD	Responsible sourcing of minerals: Risk identification in mineral supply chains	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: Describes risk identification and disclosure in line with OECD Guidance Score 2 <ul style="list-style-type: none"> Not Met: Expectation of suppliers to disclose supply chain mapping Not Met: Risk identification process covers all minerals
F.5.PD	Responsible sourcing of minerals: Risk management in the mineral supply chain	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: Suppliers using minerals in equipment provided to describe steps taken to respond to risks in supply chain Not Met: Those suppliers to describe monitoring of risk prevention/mitigation measures Not Met: Those suppliers to disclose significant improvement over time Score 2 <ul style="list-style-type: none"> Not Met: How suppliers and affected stakeholders engaged on strategy Not Met: Processes cover all minerals

G. Protection of human rights and environmental defenders

Indicator Code	Indicator name	Score (out of 2)	Explanation
G.1.PD	Commitment to respect the rights of human rights and environmental defenders	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: Zero tolerance of threats/attacks on HRDs Not Met: Expectation on business partners in value chain to make this commitment Score 2 <ul style="list-style-type: none"> Not Met: Description of how working with HRDs to create safe and enabling environment

H. Labour rights (incl. protection against forced labour)

Indicator Code	Indicator name	Score (out of 2)	Explanation
H.1.PD	Health and safety	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Discloses quantitative H&S information (injury rates or lost days, and fatalities): The Company discloses statistical data over a 2-year period from 2020-22 that breaks down 'Work-related injuries and diseases - monthly average' For 2022 it indicates the following: Number of fatalities - 3.0, Absolute number of no-lost-time injuries – employees - 26. [Annual Report 2022, 2022: eletrobras.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Expectation extends to relevant business relationships <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Sets targets for H&S performance (including injury rates or lost days and fatalities) • Not Met: Met targets or explains why not or how improve H&S management systems
H.2.PD	Forced labour risk management	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Board level oversight over policies on forced labour in supply chain. How relevant stakeholders informed board discussions: Whilst the Company indicates an expectation for suppliers to 'not use slave/forced labor or involuntary labor of prisoners in your production chain' no evidence was found of board level oversight over this issue in supply chains. Moreover, no information was found on how relevant stakeholders are informed on board discussions on this issue. [Supplier Code of Conduct, June 2020: eletrobras.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Suppliers to have these arrangements in place <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Discloses ongoing efforts to prevent and mitigate forced labour in own ops and supply chain: The Company indicates that 'Suppliers are continuously monitored by contract managers throughout their relationship with Eletrobras [...] Eletrobras agreements have clauses governing such themes, as well as suitable penalties for violations, meaning that any such incidents may result in unilateral contract termination, contractual fines, administrative claims, and possibly formal complaints filed with the Federal Prosecutor.' However no details on the actions taken were found. furthermore, no information was found regarding efforts to prevent and mitigate forced labour in the Company's own operations. [Annual Report 2022, 2022: eletrobras.com] • Met: Factors to be considered when ending a business relationship: The Company states that incidents of forced labour can lead to unilateral contract termination. [Annual Report 2022, 2022: eletrobras.com]
H.3.PD	Prohibition of forced labour: Wage practices	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on paying in full and on time in supplier codes and contracts • Not Met: Describes work with suppliers on paying workers regularly, in full and on time <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment scope of failure to pay workers in full and on time in supply chain • Not Met: Analysis of trends demonstrating progress
H.4.PD	Prohibition of forced labour: Restrictions on workers	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on free movement in supplier codes and contracts • Not Met: Describes working with suppliers on free movement of workers <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of movement in supply chain • Not Met: Capacity building to enable suppliers to cascade forced labour policies down supply chain
H.5.PD	Freedom of association and collective bargaining	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment on FoA/CB and requirements in suppliers codes and contracts: Whilst the Supplier Code of Contract commits to 'Effectively allow employees to exercise the right of freedom of assembly and association', no evidence was found of a commitment to collective bargaining. [Supplier Code of Conduct, June 2020: eletrobras.com] • Not Met: Describes work with suppliers on FoA/CB <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of FoA/CB in supply chain • Not Met: Analysis of trends demonstrating progress
H.6.PD	Living wage (in supply chains)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on living wage in supplier codes and contracts • Not Met: Describes work with suppliers on living wage, beyond tier 1 suppliers <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Requirement for suppliers to regularly review definition of living wages with relevant trade unions

I. Right to a healthy and clean environment

Indicator Code	Indicator name	Score (out of 2)	Explanation
I.1.PD	Environmental impact assessment and remediation	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Conducts public EIA and CIA for renewable energy projects • Not Met: Assessments comply with Espoo Convention and/or the EU Environmental Impact Assessment Directive and fulfil certain standards <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Reports on compliance with government-mandated remediation fund requirements • Not Met: Reports on how an entity guarantees payment for environmental restoration or compensation: Whilst it states in the Environmental Policy Eletrobras: 'Provide information on the projects, their impacts, compensation and reparation measures, assessment criteria, indemnification forms and rights of the affected population to those involved, in a permanent, transparent and accessible way, through appropriate channels for dissemination of the project.' no information was found describing how the Company ensures there is an entity to guarantee payment of compensation. [Environmental Policy v.4, 27/06/2019: eletrobras.com]
I.2.PD	Life cycle assessment	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Expectation for suppliers to conduct regular public life cycle assessments (including risks related to raw material sourcing, waste, and decommissioning): Eletrobras indicates that it conducts project life cycle related to water and effluent management. However, no information was found on an expectation on suppliers to conduct life cycle assessment. [Annual Report 2022, 2022: eletrobras.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Requires suppliers to have action plans to address adverse impacts identified

J. Transparency and anti-corruption

Indicator Code	Indicator name	Score (out of 2)	Explanation
J.1.PD	Anti-corruption due diligence and reporting	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to prohibiting bribes to public officials • Not Met: Expectation extends to relevant business relationships <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Reports on any complaints on corruption and bribery • Not Met: Reports that no such complaints were made
J.2.PD	Payments to governments & contract transparency	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Publishing a tax CbCR in line with GRI 207-4, or discloses payments made to governments at project-level including for purchase or rent of land or natural resources related to its renewable energy projects: The Company publishes information on its approach to tax and tax governance in its annual report. However, this does not include a full CbCR in line with GRI 207-4. In future assessments, the Company will be expected to demonstrate it publishes a tax CbCR and a report on its payments to governments at project level, including for purchase or rent of land or natural resources related to its renewable energy projects [Annual Report 2022, 2022: eletrobras.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Disclosure of terms, contracts, agreements for those payments • Not Met: Supports governments to disclose contracts and licenses on renewable energy project in line with EITI

K. Diversity, equality and inclusion

Indicator Code	Indicator name	Score (out of 2)	Explanation
K.1.PD	Diversity, equality & inclusion training for management and employees	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provides mandatory and regular training as per ILO No 190: Eletrobras has a 'Corporate University' which offers a diversity and inclusion course but there is no indication that this mandatory or regular. [Annual Report 2022, 2022: eletrobras.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Requires suppliers to do the same

K. Diversity, equality and inclusion

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Provides materials and access to resources for trainings: The Corporate University provides resources 'The goal is to provide information and data on the differences identified in society and promote respect for human rights.' No statement of providing resources to the suppliers was found. [Annual Report 2022, 2022: elektrobras.com]
K.2.PD	Gender balance and sensitivity	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Timebound action plan to integrate gender lens to all relevant documents including on value chain • Not Met: Demonstrates progress through annual reporting <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Women and non-binary people make up at least 40% of the Company's board of directors and executives, or executive board
K.3.PD	Gender wage gap reporting	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Has closed gender wage gap: The Company is reporting a ratio of 0.89, 0.99, and 0.98 of the basic salaries of women and men for the three levels of middle-management, university level, and non-university level. This shows that the gender wage gap is not completely closed. [Annual Report 2022, 2022: elektrobras.com] • Not Met: Timebound commitment to close gender wage gap • Met: Reports information at company level across multiple pay bands: The Company is reporting a ratio of the basic salaries of women and men for the three levels of middle-management, university level, and non-university level. [Annual Report 2022, 2022: elektrobras.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Expects business relationships to do the same

JT. Just transition[†]

Indicator Code	Indicator name	Score (out of 2)	Explanation
JT.1	Fundamentals of social dialogue and stakeholder engagement in a just transition	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Public commitment to engage in social dialogue with appropriate parties for purposes of bipartite or tripartite negotiations • Not Met: Discloses the categories of stakeholders it engages with on a Just Transition and how they were identified. • Not Met: Disclosure of steps taken to engage with identified stakeholders and its approach to supporting a just transition. • Not Met: Demonstrates social dialogue and meaningful engagement with stakeholders on all aspects of a just transition.
JT.2	Fundamentals of just transition planning	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Demonstrates how it engages in social dialogue, especially with unions and with stakeholders, in the development of its transition planning. • Not Met: Sets time-bound and measurable indicators to mitigate the social impacts of low carbon transition on workers. • Not Met: Sets time-bound and measurable indicators to mitigate the social impacts of low carbon transition on affected stakeholders • Not Met: Sets time-bound and measurable indicators to mitigate social impacts of low carbon transition on business relationships.
JT.3.PD	Fundamentals of creating and providing or supporting access to green and decent jobs for an inclusive and balanced workforce	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Public Commitment to create and provide or support access to green and decent jobs, as part of the low carbon transition. • Not Met: Assesses and discloses the risk of employment dislocation caused by low carbon transition and related impacts on affected stakeholders. • Not Met: Demonstrates measures taken to create and support access to green and decent jobs for affected stakeholders. • Not Met: Demonstrates measures taken to ensure green and decent jobs promoting equality of opportunity for women and vulnerable groups

[†] Assessment for this sub section has been conducted by the World Benchmarking Alliance, see: <https://www.worldbenchmarkingalliance.org/climate-and-energy-benchmark/>

Indicator Code	Indicator name	Score (out of 2)	Explanation
JT.4.PD	Fundamentals of retaining and re-and/or up-skilling workers for an inclusive and balanced workforce	1	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Public commitment to re-and/or up-skills workers displaced by the transition to a low carbon economy. • Not Met: Disclosure of its process(es) for identifying skills gaps for workers and affected stakeholders, in the context of the low carbon transition. • Met: Demonstrates measures taken to provide re-and/or upskilling, training or education opportunities for relevant stakeholders. • Met: Demonstrates measures taken to ensure that the re-and/or upskilling, training or education opportunities promoting equality of opportunity for women and vulnerable groups.
JT.5.PD	Fundamentals of social protection and social impact management for a just transition	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Discloses contribution to social protection systems for relevant stakeholders, and expectations on business relationships to contribute to social protection of affected stakeholders. • Not Met: Discloses its processes for identifying impacts of low carbon transition on workers' and affected stakeholders' social protection. • Not Met: Demonstrates contribution to addressing the impact of the low carbon transition on workers' social protection. • Not Met: Demonstrates contribution to addressing the impact of the low carbon transition on affected stakeholders' social protection.
JT.6.PD	Fundamentals of advocacy for policies and regulation on green and decent job creation, employee retention, education and reskilling, and social protection supporting a just transition	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Not Met: Discloses process(es) for aligning its lobbying activities with policies and regulation supporting the just transition. • Not Met: Discloses where its lobbying activities do not align with policies and regulation that support the just transition. • Not Met: Discloses action plan addressing misalignment of lobbying activities with policies and regulation that support just transition. • Not Met: Demonstrates lobbying for just transition and regulations enabling green and decent jobs, reskilling and/or social protection

M. Responses to Serious Allegations (20% of total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
M(0).0	Serious risks of supply chain forced labour		<p>According to recent data, approximately 35% of the world's polysilicon, and 32% of global metallurgical grade polysilicon, the material from which polysilicon is made, is produced in Xinjiang Uyghur Autonomous Region (XUAR). Investigations by UN bodies, academics and journalists have presented evidence on a number of human rights abuses including the use of forced labour in XUAR. In its July 2022 report to the UN General Assembly, the UN Special Rapporteur on Contemporary Forms of Slavery "regards it as reasonable to conclude that forced labour among Uyghur, Kazakh and other ethnic minorities has been occurring in the Xinjiang Uyghur Autonomous Region of China" and finds that some instances of forced labour in the Region "may amount to enslavement as a crime against humanity". The Special Rapporteur states he "considers that indicators of forced labour pointing to the involuntary nature of work rendered by affected communities have been present in many cases" in the context of "State-mandated systems". Further analysis by independent UN experts concluded that the violations in the Region "may constitute international crimes, in particular crimes against humanity" and have urged China to address their "repeatedly raised concerns about widespread violations of the rights of Uyghurs and other Muslim minorities in the Xinjiang Uyghur Autonomous Region (XUAR) on the basis of religion or belief and under the pretext of national security and preventing extremism".</p> <p>Eletrobras is a project developer active in the solar sector and therefore faces a risk of potential exposure to Uyghur forced labour through its solar panel supply chain. [United Nations General Assembly, 19/07/2022, "Contemporary forms of slavery affecting persons belonging to ethnic, religious and linguistic minority communities - Report of the Special Rapporteur on contemporary forms of slavery, including its causes and consequences": documents-dds-ny.un.org] [United Nations Special Procedures, 07/09/2022, "Xinjiang report: China must address grave human rights violations and the world must not turn a blind eye, say UN experts": ohchr.org] [Sheffield Hallam University, May 2021, "In Broad Daylight - Uyghur Forced Labour and Global Solar Supply Chains": shu.ac.uk] [Business and Human Rights Resource Centre, 02/08/2021, "China: Significant proportion of global solar value chain vulnerable to alleged forced labour in Uyghur Region, says major study": business-humanrights.org]</p>
M(0).1	Publication of independently verified full solar panel supply chains to raw materials level, including names of suppliers and locations for all destination markets	0	<ul style="list-style-type: none"> • Not Met: No public information found that meet the requirements of this indicator.

Indicator Code	Indicator name	Score (out of 2)	Explanation
M(0).2	<p>If mapping identifies suppliers linked to regions where there is a high risk of forced labour including those identified by UN bodies, the company explains steps taken and how these align with steps expected by the UN Guiding Principles (including reference to assessment of severity of risks, leverage, and crucial nature of business relationships). The company indicates that this information is relevant to all destination markets.</p> <p>•Note: Any disengagement needs to be verified and decision-making to continue engagement with “crucial business relationships” in high-risk area needs to be explained, in line with OHCHR Guidance on Business & Human Rights in Challenging Contexts: “Where a business enterprise has determined that a relationship is indeed “crucial” within the meaning of Guiding Principle 19, and that it will be continuing with the relationship on that basis, it should be transparent with stakeholders and the public at large about the decision-making process used to arrive at that determination and the criteria used, which should be objectively reasonable.”</p>	0	<ul style="list-style-type: none"> • Not Met: No public information found that meet the requirements of this indicator.
M(1).0	Serious allegation No 1		<ul style="list-style-type: none"> • Area: Land Rights • Headline: Wind farm in Brazil are encroaching on traditional community land • Story: In 2009, a subsidiary of Eletrobras, Companhia Hidreletrica do Sao Francisco, started construction of a wind farm in Bahia, the Case Nove I power plant. However, works were halted due to the financial crisis of an Argentine manufacturing partner and the site was abandoned. Pieces of infrastructure that were left behind or are not operated anymore are impeding on the local communities lives and livelihoods. <p>The construction of the park also impacted the area, cutting down several hectares of vegetation belonging to the community.</p> <p>[Dialogochino, 06/11/2022, "Wind farms in Brazil are encroaching on traditional community land": dialogochino.net]</p>
M(1).1	The company has responded publicly to the allegation	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Public response <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response
M(1).2	The company has investigated and taken appropriate action	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Engaged with stakeholders • Not Met: Identified cause <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements • Not Met: Stakeholder input to steps taken
M(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provided remedy

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Evidence for lack of Impact or link Score 2 • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used

Disclaimer

This scorecard is based on assessments of publicly available documents on companies' websites by the EIRIS Foundation and BHRRC. Preliminary assessments were shared with companies for feedback. Feedback provided by companies has been analysed and incorporated when relevant to the indicator assessed. Information published or provided by companies after established and communicated cut-off dates[‡] are not included for this year's Benchmark. As such this scorecard should be seen as a reflection of feedback received as of September 2023[§].

The use of the label "Not met" in the research does not necessarily mean that the company does not meet the requirements as they are described in the accompanying bullet point short text. Rather, it means that the analysts could not find information in public sources that met the requirements as described in full in the 2023 Renewable Energy & Human Rights Methodology document. It is possible that a Company meets the criteria without yet publishing the relevant evidence of doing so. This may include cases where a company has claimed to meet the criteria in the engagement phase or otherwise but where the public record was still not sufficient to meet the criteria by the relevant cut off dates.

While the EIRIS Foundations and BHRRC have made reasonable endeavours to ensure that the methodology reflects best and emerging business and human rights practice in identifying, preventing, mitigating and remedying human rights harms as well as other responsible business conduct, it is not currently possible to measure certain human rights harms or other negative impacts directly. As such, a low score in respect of a particular indicator should not be read as implying that harms are necessarily taking place: rather it is a sign that companies have not demonstrated the steps set out in the methodology to reduce the risk of such harms or to uphold other responsible business conduct in the ways described. Conversely, a high score in a particular section or for a specific indicator should not be interpreted as a guarantee of future absence of human rights harm.

Scores for companies in the different project developer sub-categories (electric utilities, oil and gas, independent power producers) should not be compared to one another as these categories have been designed to allow for integration of an assessment of efforts towards full decarbonisation of energy production for electric utilities and oil and gas companies, based on the World Benchmarking Alliance's Oil & Gas and Electric Utilities Benchmark, using ACT methodologies. **Scores for equipment (wind turbines and solar) manufacturers should not be compared to project developer scores** as indicators have been tailored to reflect their position in renewable energy value chains.

Caution should be exercised in interpreting small differences in scores between companies within the same category and particularly small differences in the overall weighted scores because of the diversity of independent elements that are combined to produce the overall weighted scores. Scores should be understood in the context of the methods and weightings explained in the Methodology.

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[‡] Cut-off dates: 30 June 2023 for companies that did not engage with the benchmark; the expiration of the feedback period (between Aug/Sep 2023) for companies that engaged with the benchmark.

[§] Further outreach and engagement with a subset of companies on the specific issue of exposure to forced labour risks was conducted in October 2023.