

Human Rights Policy

Updated June 18, 2026

NEOENERGIA S.A.'s (the "**Company**") Board of Directors has the power to prepare, evaluate and consistently review the Company's Governance and Sustainability System, as well as approve and update policies that contain guidelines governing its performance. It may also provide notice of, as applicable, the policies that it autonomously decides to approve at companies that are part of the group where the controlling company by law is the Company (the "**Subsidiaries**" and "**Neoenergia Group**").

In the exercise of these powers and within the scope of existing legal standards, the Company's Articles of *Incorporation* and the Iberdrola Group's Corporate Purpose and Values ("Corporate Purpose and Values"), the Board of Directors hereby approves this Human Rights Policy (the "Policy"). This Policy will respect, develop and adapt the *Iberdrola Group's Core Ethical Principles of Governance and Sustainability* ("**Core Ethical Principles of Governance and Sustainability**" and the "**Group**", respectively).

1. Scope

This Policy shall apply to the Company. Nevertheless, it includes principles that complement the content of the *Core Ethical Principles of Governance and Sustainability* that address human rights. To this extent, the principles of this *Policy* inform the specific actions and regulations of the Subsidiaries while observing their powers and autonomy in this matter.

These principles must also guide, when applicable, the performance of the Neoenergia Institute, which is linked to the Neoenergia Group.

The Company will ensure regulations at the companies in which it holds an ownership interest, but which are not part of the Neoenergia Group, as well as *joint ventures*, temporary company associations and other entities it manages, are aligned with the principles contained in this Policy.

2. Purpose

The purpose of this *Policy* is to formalize the commitment on the part of the Company as a Group *subholding* company in Brazil and its Subsidiaries to protecting human rights recognized under national and international legislation. It also defines the principles that must be applied as part of due diligence on such matters within the Neoenergia Group, consistently with the powers and corporate autonomy of the companies that are part of the group in accordance with the following provisions:

- (i) the United Nations' (UN) Guiding Principles on Business and Human Rights;
- (ii) OECD Guidelines for Multinational Enterprises;
- (iii) the principles of the United Nations Global Compact;
- (iv) the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy;
- (v) International Labor Organization conventions (including ILO Convention 169);
- (vi) the Universal Declaration of Human Rights;
- (vii) the United Nations Declaration on the Rights of Indigenous Peoples;
- (viii) other documents or texts that may come to replace or supplement those referred to above; and
- (ix) the Group's *Core Ethical Principles of Governance and Sustainability*.

3. Principles of action

In order to fulfill the above-mentioned objectives and commitments, the Company assumes and promotes the following principles of action:

- a) Identify the potential impacts on human rights that the operations and activities carried out by Neoenergia Group companies, its business partners, and members of its value chain may generate.
- b) Implement a due diligence system that identifies situations and activities and prioritizes the management of areas at greatest risk of human rights violations. This system's objective must be to develop mechanisms to prevent such risks, as well as mitigate and ultimately repair impacts, whenever they arise.
- c) Periodically evaluate the effectiveness of this due diligence system by monitoring indicators while paying specific attention to companies posing a greater risk of human rights violations. This evaluation will be supported by the Subsidiaries' internal control systems.

- d) Periodically disclose the results of evaluations of the effectiveness of the due diligence system through annual public information made available on the Company's corporate *website*.
- e) Promote a culture of respect for human rights and apply a zero tolerance policy in the face of any threats or aggression while contributing to fostering safe environments for dialog. The Group must respect the work of leaders seeking to defend human rights and the environment in a peaceful manner.
- f) Offer training and awareness initiatives for employees, Neoenergia personnel, the communities surrounding projects and other Company Stakeholders.
- g) Make reporting and complaint mechanisms available that offer sufficient guarantees and adequate resolution procedures to address potential cases of human rights violations. These mechanisms must be widely disseminated among employees, the communities surrounding projects, and employees of business partners throughout the Group's value chain. For these purposes, appropriate internal management and reporting procedures must be defined for identified issues in order to enable the evaluation of due diligence systems.
- h) Immediately adopt corrective measures in the event a human rights violation is found to have occurred on the Company's premises or those of its suppliers. Measures must provide the affected persons with effective reparation through legitimate processes and active cooperation. The competent government authorities must also be notified whenever such a violation may constitute an administrative, criminal or other infraction.
- i) Monitor whether the Company's business partners adopt measures similar to the basic principles of action established in the previous items that allow for corrective actions and effective means of repair.

4. Stakeholder Relations

The Company recognizes and assumes the universality, interdependence and indivisible nature of human rights, as well as the need for their protection in its relations with Stakeholders and, in particular, with Iberdrola employees, members of the supply chain, shareholders, and the financial community.

The following provisions must be considered as part of relations with the Company's Stakeholders:

- a) **Neoenergia employees.** Employees at the Company and the Subsidiaries must demonstrate strict respect for human rights recognized in national and international legislation during their work activities across all territories in which the Group operates. They must also specifically ensure compliance with this *Policy* and the regulatory human rights framework established within the Group. Employees are expected to act as a first line of defense of human rights and provide notice of potential impacts or instances of non-compliance with the standards and policies contained in the Governance and Sustainability System through the channels comprising the internal information system referred to in the *Internal Whistleblower Information and Protection System*.
- b) **Supply chain.** The Company is aware that it is a global organization and that not all links in its supply chain have sufficient traceability mechanisms. The Company will therefore continue to identify actions and opportunities while considering impacts and risks related to human rights in its direct activities. It will also identify such risks in its supply chain in collaboration with its Stakeholders through *due diligence processes*. The Company considers its suppliers to be important allies in guaranteeing compliance with this *Policy* and therefore expects them to share responsibility with the Group. Suppliers must also strictly respect human rights recognized under applicable standards and the highest-level international provisions during their business activities. Suppliers must therefore respect the Group's commitments regarding labor practices, occupational health and safety and the environment, as well as other commitments involving respect for human rights provided for in the *Code of Conduct for Management, Employees and Suppliers*.
- c) **Local communities.** Neoenergia Group's operations must reinforce respect for the rights of traditional communities and Indigenous peoples in the areas where it operates. The Group must also seek to expand access to energy.
- d) **Partners.** Policies implemented by shareholders and members of the financial community that exercise operational control over facilities owned by the companies of the Neoenergia Group must be aligned with this *Policy* through Company representatives that are integrated into these entities' management bodies.

5. Group-level coordination

The Office of the Corporate Sustainability Superintendent (or the office of the superintendent that, at any time, comes to assume its powers) must coordinate with Iberdrola, S.A.'s Corporate Sustainability Board and Iberdrola, S.A.'s Sustainability and Reputation Committee through the Company's Sustainability and Reputation Committee (or the committee that comes to assume its powers). The Office will supervise and coordinate with Subsidiaries to ensure compliance with the provisions contained in the

Core Ethical Principles of Governance and Sustainability and the *Code of Conduct for Management, Employees and Suppliers* regarding respect for human rights, as well as with this Policy, to the extent applicable.

6. Implementation and monitoring

As part of the implementation and monitoring of the provisions of this Policy, the Board of Directors has implemented an Office of the Corporate Sustainability Superintendent (or the office of the superintendent that comes to assume its powers) through the Company's Sustainability and Reputation Committee (or the committee that comes to assume its powers), which establishes a procedure for periodic monitoring and reporting to the Company's Board of Directors.

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This Policy was initially approved by the Board of Directors on July 19, 2018 and was last revised and modified at a meeting of the Board of Directors held on June 18, 2026.