

Biodiversity 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 that govern its performance. They may also provide notice of, as applicable, the policies that they autonomously decide 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 exercising these powers and in accordance with applicable law, the Company's *Articles of Incorporation*, and the *Iberdrola Group's Purpose and Values* (the "**Purpose and Values**"), the Board of Directors hereby approves this *Biodiversity Policy* (the "**Policy**"), which respects, builds upon, and adapts in relation to the Company the *Iberdrola Group's Ethical and Basic Principles of Governance and Sustainability* (the "**Ethical and Basic Principles of Governance and Sustainability**" and the "**Group**," respectively).

The degradation of ecosystems and the decline of biological diversity represent environmental, economic and social risks. The Company is aware of the interrelationships between its activities and biodiversity and identifies their potential adverse material effects on ecosystems and species throughout the life cycle of its facilities.

1. Scope

This Policy is applicable to the Company, informing the performance and normative developments that, within the scope of this Policy, must be carried out by the other companies of the Group, observing their competences and their 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 seek to align regulations at the companies in which it holds an ownership interest, but which are not part Neoenergia Group, as well as joint ventures, temporary associations and other entities it manages, with the principles contained in this *Policy*.

2. Purpose

The purpose of this Policy is to establish a framework for aligning the Company's strategy and business model, as a subholding company of the Group in Brazil, in a manner consistent with its commitment to protecting and promoting biodiversity in order to contribute to a nature-positive community.

This Policy is in line with the expectations of the Company's Stakeholders, which are set out in the objectives of the Kunming Global Biodiversity Framework – Montreal 2022.

3. Principles of action

To realize its commitment to biodiversity, the Company will be guided by the following principles of action, which will be applicable to all its business activities:

- a) Integrate biodiversity into its internal strategic planning and operational decision-making, and promote it within its Subsidiaries:
 - (i) seek a positive impact on nature in the operations of the Company and the Subsidiaries;
 - (ii) take a leading position in the conservation and promotion of biodiversity in its own sector of activity, either directly or through the establishment of alliances with other agents; and
 - (iii) contribute to and promote the cultural change needed to “*Live in harmony with nature*” (*United Nations (UN) Convention on Biological Diversity's 2050 Vision*).
- b) Integrate biodiversity into the environmental management model established at the Group level, alongside the circular economy and climate action, with the aim of assessing, analyzing, managing, and reducing risks to natural capital. This integration should cover the identification of actions and opportunities to improve resource management and optimize investments and costs, establishing goals, indicators and criteria for the control, monitoring and audit of direct operations.
- c) Avoid, as far as possible, the location of new infrastructure projects in areas protected for their ecological, biological, cultural or landscape value or in areas classified as of high biodiversity value when the value of these areas is affected, unless there are no viable alternative solutions.
- d) Avoid, to the extent possible, deforestation associated with its activities and promote the principle of no net deforestation throughout its value chain.
- e) Identify, quantify, assess, and manage the impacts, dependencies, risks, and opportunities associated with its activities throughout the facilities' life cycle.
- f) Apply the hierarchy of mitigation and conservation (avoid, minimize, restore and ultimately compensate) to the management of impacts and dependencies in the phases of infrastructure projects in line with a vision of a positive nature.

- g) Manage and offset the negative impacts produced on the environment, prioritizing the principle of equality and nature-based solutions, facilitating the connectivity of populations and encouraging the development of areas of special protection or private conservation.
- h) Where relevant, develop flora and fauna monitoring plans, especially protected or vulnerable species, so that the interaction of infrastructures with the environment can be continuously evaluated.
- i) Identify and establish management plans for invasive species that pose a risk to the ecosystems and native species of the places where it operates.
- j) Participate in the development of research, conservation, education and awareness-raising projects, collaborating on biodiversity issues with public administrations, non-governmental organizations, communities and other Stakeholders.
- k) Promote biodiversity knowledge and training among its professionals, as well as among outsourced employees and suppliers.
- l) Promote the application of traceability mechanisms and systems to certify compliance with sustainability criteria or standards in products, components and raw materials that are directly or indirectly supplied to the Company and, especially, in those that have actual or potential impacts of relative importance on biodiversity and ecosystems along the value chain.
- m) Transparently inform about the Group's actions within the framework of biodiversity, the presence of facilities in protected areas and research, conservation, education and awareness-raising actions, periodically publishing a report on biodiversity.

4. Priority lines of action

Biodiversity is at the forefront of the strategy established at Group level and, therefore, the Company determines three lines of action in which the basic principles of action are provided for in this *Policy* and in the *Ethical and Basic Principles of Governance and Sustainability*:

- a) Measure: continuously identify, quantify and evaluate the impacts and dependencies of natural capital activities related to biodiversity during the life cycle of the facilities, promoting research and improving knowledge of the ecosystems of the territories where the Company and its Subsidiaries operate.

- b) Act: protect biodiversity and make sustainable use of natural capital, adopting a conservation and mitigation hierarchy, taking into account the needs and expectations of the corresponding Stakeholders, integrating best practices throughout the life cycle in their management and promoting actions for the regeneration and conservation of natural heritage.
- c) Transform: drive change through the establishment of alliances with the corresponding Stakeholders, participating in collaborative projects to improve biodiversity, protection and respect for animals, raising awareness of the importance of biodiversity protection and conservation with training actions, internal and external training, awards, publications, as well as sponsorship actions, and communicating internally and externally the impact of the activities of the Company and its Subsidiaries in this area.

5. Coordination at group level

The Vice-Presidency of Regulation, Institutional Affairs, and Sustainability (or the superintendency that, at any given time, assumes its responsibilities) will work in coordination with the Technology Board of Iberdrola, S.A. (or the board or superintendency that, at any given time, assumes its responsibilities) and will establish the framework for coordination with its Subsidiaries to ensure an appropriate, consolidated level of maturity and management of biodiversity risks.

6. Implementation and monitoring

For the implementation and monitoring of the provisions of this Policy, the Board of Directors relies on the Superintendence of Corporate Sustainability (or the superintendence that, at any time, assumes its powers), acting through the Sustainability and Reputation Committee of the Company for which a periodic monitoring and reporting procedure will be established, when applicable, to the governance bodies.

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