GENERAL INTRODUCTION

I. The identity of NEOENERGIA S.A.

NEOENERGIA S.A. ("**Neoenergia**" or the "**Company**") is one of the main companies in the Brazilian electricity sector, with integrated operations in the segments of generation, transmission, distribution and commercialization of energy.

Its history began in 1997, when the Guaraniana consortium, formed by Iberdrola (a Spanish multinational that is now a leader in the global energy sector), "**PREVI"** (the pension fund for Banco do Brasil employees), and "**BB-BI"** (Banco do Brasil - Banco de Investimento S.A.), acquired Companhia de Eletricidade do Estado da Bahia – Coelba, the largest distribution company in the Northeast, at its privatization auction. During the privatization process of the Brazilian electricity sector, the consortium also acquired Companhia Energética do Rio Grande do Norte – Cosern.

In 2000, the consortium expanded its operations with the acquisition of Companhia Energética de Pernambuco – Celpe, consolidating its presence in the Northeast region of Brazil.

From the 2000s, Neoenergia began a process of diversification of its activities, undergoing a restructuring in 2004, in which it adopted the name Neoenergia, establishing itself as a holding company with the objective of managing its operations in the Brazilian electricity sector.

In addition to the distributors, Neoenergia also started to operate in power generation, entering the thermal generation sector through the inauguration, in 2004, of the Termopernambuco Thermal Power Plant. During this period, the company also began to invest in renewable sources, such as wind energy, and started to operate in the energy transmission sector, participating in ANEEL auctions for transmission-line concessions in different regions of the country.

In 2017, Iberdrola S.A., a minority shareholder of Neoenergia since its foundation, acquired control of the Company from the merger between Neoenergia and Elektro, a company operating in the distribution of energy in the States of São Paulo and Mato Grosso do Sul that was fully controlled by Iberdrola. As a result of the business combination, Elektro became a subsidiary of Neoenergia, and Iberdrola now holds 53.5% of Neoenergia's capital, assuming control of the Company, which until then had been shared with PREVI and BB-BI.

In 2019, Neoenergia held its Initial Public Offering (IPO) on the B3 (São Paulo Stock Exchange), becoming a publicly traded company registered in the Novo Mercado segment, the highest level of corporate governance on the stock exchange, aimed at companies that adopt the best governance and transparency practices.

In 2025, Iberdrola, S.A. launched a public tender offer to acquire shares of Neoenergia in order to

acquire the entire share capital, delist Neoenergia from the Novo Mercado (B3), change its regulatory classification, and simplify its corporate structure—a process that was completed on May 18, 2026.

Throughout its history, Neoenergia has established itself as one of the leading private groups in the Brazilian electricity sector, with a track record marked by solid growth based on regional expansion, operational diversification, and a commitment to renewable sources. Currently, the Company operates in the areas of generation, transmission, distribution and commercialization of energy in the country, with a presence in 18 states and the Federal District.

As such, it constitutes a large historical, business, corporate and institutional reality, a reference center for broad Stakeholders, and closely committed to environmental, social and economic aspects of the places where it develops its activities.

Neoenergia views corporate interest in its own unique way, as the common interest of all shareholders of this independent company focused on creating shared sustainable value, in accordance with the *Iberdrola Group's Purpose and Values* (the "**Purpose and Values**") and the *Iberdrola Group's Ethical and Basic Principles of Governance and Sustainability* (the "**Ethical and Basic Principles of Governance and Sustainability**").
The Company views its Stakeholder Groups as an integral part of its identity, since, in addition to being essential to the realization of its mission, they are members of society with whom it connects, interacts, and integrates in the course of its operations.

Both for its dimension and significance, and for the basic and essential character of the energy that the Company produces and distributes, the Company's purpose and values transcend its Stakeholders and expand over the territories in which it operates and is present.

II. NEOENERGIA S.A. and the Group companies

To talk about the Neoenergia Group is to talk about history, leadership, advancement, progress, innovation, overcoming, adaptability and excellence in execution, as well as a business and social reference, the result of a successful integration process, with the ability to anticipate energy needs through solutions that preserve the environment for future generations and with an orientation towards the creation of sustainable value in the long term.

When the "**Neoenergia Group**" is mentioned in the Governance and Sustainability System, reference is made to the Company and the other companies integrated into the group in which the Company is the controlling entity in the sense established by law (the "**Subsidiaries**"), and in which all operate autonomously under the same purpose and common values. Likewise, "**Group**" refers to "Iberdrola, S.A." and the other companies of the group whose dominant company, under the terms of the law, is "Iberdrola, S.A.", which operate autonomously under a common purpose and values, in a coordinated manner and in a corporate and governance structure designed at three levels for the best development

of the corporate purpose and the conquest of the corporate interest of each of the companies that compose it, as established in the *Bases for the definition and coordination of the Iberdrola Group* (the "***Bases for the definition and coordination of the Group***").

Iberdrola Group and Neoenergia Group do not have their own legal personality, distinct from each of the companies that compose them, nor do they have their own administrative bodies or positions.

With regard to the corporate organization of the Iberdrola Group, "Iberdrola, S.A." is incorporated as a holding company and acts as the holder of the shares of the subholdings, among which is Neoenergia. As the Group's subholding company in Brazil, the Company's primary functions include developing and strengthening organizational and strategic coordination efforts in the country with respect to the other companies of the Neoenergia Group, taking into account their characteristics and unique features, as well as centralizing the provision of shared services to the operating companies of its Brazilian Group.
As for the corporate organization of the Neoenergia Group, the Company is a holding entity and acts as the holder of the interests of the other Subsidiaries.

The Company's governance structure, detailed in the Corporate Governance Policy and in the Bases for the coordination and definition of the Group, follows principles that segregate functions. The Company's Board of Directors, as a subholding of the Group in Brazil, is responsible for strengthening the function of organization, coordination and supervision and developing it in the country by disseminating, implementing and ensuring the monitoring of general strategies and guidelines with projection at the Group level, with attention to the characteristics, needs and singularities of Brazil and the business of the Neoenergia Group, all with strict respect for the corporate autonomy of each of the Group's companies.

In the governance model of the Neoenergia Group, the Company promotes the creation of committees to support or advise the Executive Board. These committees have a transversal character, are linked to strategic functions and reinforce the efficiency of the Executive Board as a support to its Board of Directors.

The corporate and governance organization allows adequate coordination between the companies of the Neoenergia Group, through the integration of the corporate and business areas that follow the business model of the Neoenergia Group. This model is aimed at maximizing operational efficiency and seeks to ensure the dissemination, implementation and monitoring of management strategy and guidelines.

The Group's configuration allows a decentralized decision-making structure, inspired by the principle of subsidiarity, with coordination mechanisms capable of integrating the businesses developed by the companies that make up the Neoenergia Group, without allowing the concentration of power, due to an effective system of counterweights.

III. The Governance and Sustainability System and the Compliance System

Neoenergia adopted, under the corporate autonomy recognized by law, an internal set of regulations, called the Governance and Sustainability System, composed, on the one hand, of a series of standards adopted by the Board of Directors, aiming at its projection over the entire Group and, on the other hand, a set of rules specific to the Company approved by the Board of Directors. This Governance and Sustainability System allows the Company to preserve its identity, carry out its *Purpose and Values*, as well as achieve its business purposes, which include generating social dividends and maintaining its leadership position, achieving new objectives and exceeding market expectations. Initially configured as a corporate governance system, these rules have evolved, at the forefront of international best practices, into a broader system based on Neoenergia's commitment to sustainability.

Designed in this way, the Governance and Sustainability System sets the Company apart as a comprehensive enterprise, since it underpins and shapes the purpose, operations, and development of the Neoenergia Group's activities.

Prepared in accordance with current legislation, it is in line with recognized international recommendations and is adapted to the business, corporate and institutional reality of the Neoenergia Group.

Neoenergia's internal order governs its performance, that of its managers and that of the other persons to whom it applies, seeking to guarantee, in particular, the realization of the purpose, values, of the corporate purpose, the achievement of the corporate interest and the generation of the social dividend, within the common framework of sustainability.

The Company's Governance and Sustainability System extends to the other companies in the Neoenergia Group, in accordance with its status as a subholding entity of the Group and the functions assigned to its Board of Directors regarding the strengthening of the Neoenergia Group's strategic direction and structure, as well as the oversight of the guidelines to be followed by the Neoenergia Group. Neoenergia, in its capacity as a subholding entity, establishes standards, principles, and guidelines that inspire regulatory developments which, when appropriate, will be implemented by the other companies of the Neoenergia Group within the framework of their respective governance and sustainability systems, in the exercise of their autonomy and in accordance with the *Purpose and Values* and the *Ethical and Basic Principles of Governance and Sustainability*.

> This structure promotes an adequate degree of coherence and coordination between the internal regulations of the set of companies that make up the Neoenergia Group, while respecting the autonomy of the respective management bodies of these companies, and ensuring the coordination and coherence of all governance and sustainability systems of all Group companies.

Neoenergia's Governance and Sustainability System is formally structured in four books: (i) the preliminary book contains this General Introduction, the *Purpose and Values* and the *Ethical and Basic Principles of Governance and Sustainability*; (ii) the first book incorporates the *Articles of Incorporation*, the internal bylaws of the advisory bodies and the *Basis for the definition and coordination of the Group*; (iii) the second book contains the policies related to transparency and governance, human and social capital, natural capital and the sustainable value chain; and (iv) the third book refers to Internal Audit, Risks and Compliance.

Preliminary Book

In the Introduction to the Governance and Sustainability System, the *Purpose and Values* form the basis that guides the organization and decisions of Neoenergia and the other companies of the Group. The identification and definition of specific purpose and values ultimately determine that the entire internal order of the Group's companies and their respective governance and sustainability systems are designed, implemented, applied and interpreted according to them, as they constitute their authentic structural principles.

In turn, the *Ethical and Basic Principles of Governance and Sustainability* guide the development of the standards of the companies of the Neoenergia Group that, as the case may be, are approved, in the exercise of their autonomy, promoting the creation of long-term sustainable value for its shareholders and also considering its other Interest Groups.

These *Ethical and Basic Principles of Governance and Sustainability*, together with the *Purpose and Values*, contribute to forming the identity and essence of the Group as a whole, in line with sustainability and the most demanding ethical principles, favoring the construction of a healthier and more accessible electric energy model, consistent with the highest standards and requirements regarding transparency, governance, human capital, social, natural, compliance and sustainable value chain.

Book One: Articles of Incorporation and Corporate Organization

The First Book of the Governance and Sustainability System is headed by the Articles of Incorporation, which represents the maximum expression of Neoenergia's corporate autonomy and constitutes the primary source of its internal order and the basis on which its Governance and Sustainability System is based.

The *Articles of Incorporation*, especially in its preamble, emphasizes the Company's commitment to the *Purpose and Values*, the definition of its project, its view on the corporate interest and social dividend and the fundamentals of its corporate organization and governance. In summary, it outlines the guidelines that define the unique identity of Neoenergia and its business project, highlighting its involvement, drive and leadership in the task of contributing to the progress and integral and sustainable development of the territories in which it operates.

In the development of the *Articles of Incorporation*, the rules governing its corporate organization are of special relevance in Neoenergia's internal order, incorporating the best practices in this matter and positioning it as a benchmark of good governance.

In order to best implement Neoenergia Group's *Purpose and Values* and the *Ethics and Basic Governance and Sustainability Principles*, the rules of the *Articles of Incorporation* establish, among other aspects, the composition, competencies and operating regime of its main decision-making and management structures, as well as the duties and obligations of its members.

In addition to the Articles of Incorporation, this book first includes the internal bylaws of the Company's advisory bodies and the *Bases for the definition and coordination of the Group*, which define the corporate structure and governance of the Group's companies based on the principles of decentralization, coordination, strict respect for legality and corporate autonomy and the realization of the corporate interest.

Book Two: Corporate Policies

The policies that make up the second book are characterized by concretizing ideas and values in modes, standards and criteria of action, rationalizing management decisions. The policies define principles of action whose observance leads to the compliance and adequacy of the corresponding actions with the *Purpose and Values* and the corporate interest of Neoenergia.

The Governance and Sustainability System differentiates policies related to transparency and governance from the others: human and social capital; natural capital; sustainable value chain; and risks, corporate control and Compliance.

Policies related to transparency and governance are of special relevance, because Neoenergia seeks to ensure that its conduct, and that of the persons linked to it, meet the legal provisions and the principles of its own System of Governance and Sustainability.

These policies, developed in line with best practices in transparency and governance, apply to the company’s structure and organization, taking into account its characteristics, size, and status as a subholding company.

In addition, the policies define, in the light of the legislation, the *Articles of Incorporation* and the *Ethical and Basic Principles of Governance and Sustainability*, the guidelines and principles of action that materialize the *Purpose and Values* and its sustainable development strategy, guiding the performance of Neoenergia's managers and professionals.

Neoenergia's governance strategy, expressed in its policies, is designed to meet the common interest of its shareholders and other Stakeholders related to its business and institutional activity. All of this

is presided over by the highest ethical standards and widely recognized governance recommendations, shaped by the *Sustainable Development Policy* and the *Policy on Relations with Stakeholders*.

To this end, the Board of Directors is responsible for promoting and overseeing Neoenergia's strategy for engaging stakeholders in social life. This is done through different channels of dialogue, information, participation and interaction, with the aim of ensuring that the information disclosed by Neoenergia is true, adequate, relevant, correct, complete, clear, reliable and useful; as well as ensuring equal access to all.

The Executive Board supports the Board of Directors in carrying out its responsibilities and is assisted by internal cross-functional committees linked to strategic functions.

The taxes that Neoenergia pays constitute its main contribution to the sustainability of public finances and, therefore, one of its main contributions to the society of the places in which the Neoenergia Group operates. Neoenergia's tax strategy is based on three pillars: compliance with tax obligations, permanent cooperation with tax authorities and transparency, as established in the *Tax Policy*.

The *Policy on Respect for Human Rights* and the *Policy on Sustainable Human Capital Management and Harassment Prevention* are part of Neoenergia's sustainable development strategy. They reflect Neoenergia's commitment to the challenges, objectives and social goals that cannot be postponed, such as respect for human rights, equal opportunities, non-discrimination, preventing and combating harassment, promoting professional development and balancing personal and professional life. Policies related to human and social capital value and strengthen human capital, essential for the success of Neoenergia's business trajectory. Neoenergia's commitment to the requirements and demands of human capital is best expressed in the dedication and qualifications of its teams, which are made up of professionals who contribute, through their work and talent, to the creation of long-term sustainable value and the fulfillment of business objectives.

The natural capital policies related to the management and protection of nature, climate action and biodiversity, which constitute Neoenergia's response to environmental challenges, are also part of Neoenergia's sustainable development strategy. These policies promote the efficient use of natural resources and contribute to identifying and seizing the opportunities arising from the energy and ecological transition.

In line with the *Purpose and Values* and its *Ethical and Basic Principles of Governance and Sustainability*, natural capital policies reflect Neoenergia's leadership in the development of a sustainable energy model, based on the use of renewable energy sources and smart grids, electrified, efficient, with low pollutant emissions and using technology to modernize (digital transformation), a strategy that respects and protects nature.

Policies related to the sustainable value chain reflect Neoenergia's commitment to implement and promote a sustainable value chain that is respectful of the environment, transparent and ethical. In line with the culture of excellence, they address the main tools to boost their sustainability, efficiency and competitiveness, recognizing them as fundamental for the value chain to continue creating long-term competitive advantages and greater contributions to society.

These policies establish the principles and guidelines for action on safety and health at work, use of digital technologies and operational resilience of essential assets (people, brand, personal data, infrastructure, operations, critical processes, information, reputation, quality and knowledge). They also regulate procurement and quality processes and establish rules and instruments that allow Neoenergia to continue pursuing innovation, transformation and responsible use of artificial intelligence in the energy sector, reinforcing its competitiveness and development in the markets in which it operates.

Book Three: Internal Audit, Risks and Compliance

As an essential element of Neoenergia's sustainable development strategy, the Governance and Sustainability System contains a solid regulatory framework for internal audit, risk management, corporate control and compliance, which responds to the most advanced requirements in these matters. These are the standards that, together with the *Code of Conduct for Administrators, Professionals and Suppliers*, form the third book.

The *Iberdrola Group's General Bases of Control and Risk Management* define an integral system whose purpose is to identify, prevent and mitigate risks that affect the development of the Group's business project, including Neoenergia and the other Subsidiaries. They establish the general framework for the control and management of the risks to which the Group's companies are subject, establishing criteria for the management of a variety of risks, from corporate to business, including, among others, financial, sustainability, safety and reputational risks. Neoenergia, as a subholding in Brazil, specifies the application of the aforementioned bases to the particularities of the territories where the Company and its Subsidiaries operate, always within strict respect for the principles of decentralized management and the corporate autonomy of the Subsidiaries.

The nature, organization and competencies of the Internal Audit function, which correspond to Neoenergia's Internal Audit and Risks Board, are regulated in the *Basic Internal Audit Standard*. Its fundamental activity is to act independently and proactively for the effectiveness of governance, risk management and internal control processes.

For the preparation of consolidated financial and non-financial information, Neoenergia adopted the *Policy for the preparation of financial and non-financial information of the Iberdrola Group*, which defines basic principles that meet the fundamentals of subsidiarity and decentralized management of the Group's corporate and governance structure, clearly delimiting the different responsibilities of the management bodies in the preparation of consolidated financial and non-financial information.

Neoenergia has a solid and innovative track record in Compliance, which is developed based on legal requirements and best practices. As part of its Governance and Sustainability System, it approved a *Compliance Policy* that, together with the *Policy Against Corruption and Fraud* and the *Internal Whistleblower Information and Protection System, are the* manifestation of its alignment with the *Purpose and Values*, with its *Ethical and Basic Principles of Governance and Sustainability*, with transparency and with its commitment to maintain permanent surveillance and to sanction irregular conduct and unlawful acts or acts contrary to the law or the Governance and Sustainability System.

The Company's Compliance Unit, whose operation is regulated by its Regulations, which is part of Chapter Three (Internal Audit, Risks and Compliance), section B (Compliance), has at least one member not linked to any of the Group's companies, who will be a specialist of recognized prestige in Compliance. Acts proactively and autonomously to ensure the implementation and effectiveness of Neoenergia's Compliance System.

The Company's Controlled companies have their own Compliance systems, whose application and effectiveness are proactively and autonomously monitored by their respective Compliance units or department, without prejudice to the proper coordination that takes place within the Neoenergia Group.

The *Code of Conduct for Administrators, Professionals and Suppliers* develops and implements the *Purpose and Values*. It is applicable to the managers, professionals and suppliers of the companies of the Neoenergia Group, as well as to other persons whose activity is expressly subject to it. It establishes a set of principles of action aimed at ensuring responsible behavior in a global, complex and constantly changing environment, and also responds to the obligations of prevention imposed within the scope of the criminal liability of legal entities.

With the formulation of the Governance and Sustainability System under the terms set out above, Neoenergia reaffirms its identity and character as an integrated company, which develops a plural and shared action with its Stakeholders. The Company is a leader in its sector based on sustainability, respect for human rights, the social market economy and recognized ethical principles.

The approval or adoption, as appropriate, of the rules and policies, including Compliance, that are part of the Governance and Sustainability System is the responsibility of the Board of Directors, with the support, when necessary, of the advisory bodies, particularly the Audit and Compliance Committee. In particular, Neoenergia's Compliance Unit, linked to the Audit and Compliance Committee, contributes, with its performance, to conform, develop and implement the Compliance System.

Neoenergia aspires to have the Governance and Sustainability System and the Compliance System widely followed and disseminated. For this, it values the use of innovation, the most advanced and sustainable technologies and regulatory transparency. The documents that make up the Governance and Sustainability System and the main standards that support the Compliance System are available

on its corporate website and are published in accessible formats so that they can be consulted through the electronic devices usually used, such as cell phones, tablets and computers.

The transformation of ideas, values and principles into action guides or protocols must be subject to continuous adaptation to keep up with changes in the circumstances in which Neoenergia's work is developed.

The Governance and Sustainability System, which covers compliance standards and policies, is subject to a continuous review process, in order to ensure its constant suitability and adaptation to the facts and circumstances that require it, as well as to incorporate the best indications in the matter, practical experience and recommendations widely recognized in the markets, thus promoting Neoenergia's leadership role and its position at the forefront of the market.

Rio de Janeiro, June 18, 2026.
The Board of Directors of Neoenergia

ANNEX I TO THE MINUTES OF THE EXTRAORDINARY GENERAL MEETING HELD ON JUNE 26, 2026

NEOENERGIA S.A.
Publicly-Held Company
CNPJ/MF no. 01.083.200/0001-18
NIRE 33.300.266.003

BYLAWS

PREAMBLE

These Bylaws of Neoenergia S.A. (the "Company"), approved in accordance with the applicable regulations, determine the bases for the configuration of the Company as a subholding company in Brazil belonging to a group of companies, of which Iberdrola S.A. is its publicly traded holding company (the "Iberdrola Group" or "Group"), and whose decentralized corporate structure guarantees a clear segregation of functions and responsibilities, based on a business model aimed at maximizing the value of the business as a whole.

On these bases, the Company is consubstantiated as a publicly-held subholding company in Brazil, assuming the function of reinforcing or complementing the organization, coordination and general strategic supervision defined by Iberdrola, S.A. as a holding company of the Group, in relation to the companies that the Company directly or indirectly controls ("Subsidiaries" and the "Neoenergia Group"), in accordance with the applicable regulations and respecting the necessary corporate autonomy of the Subsidiaries with regard to the ordinary administration and effective management of the businesses that constitute their corporate objects and the consequent responsibility for their ordinary control.

The Company's Bylaws constitute the basis on which the Company's Governance and Sustainability System is built and based, that is, its own internal regulations, developed in accordance with its statutory autonomy to ensure compliance with and implementation of the Iberdrola Group's Purpose and Values and the Iberdrola Group's Ethical and Basic Principles of Governance and Sustainability, as well as the creation of long-term

sustainable value, also sharing with all Group companies the concept of social dividend as the direct, indirect or induced contribution of value that their activities represent to their Interest Groups.

CHAPTER I
GENERAL PROVISIONS

SECTION I
NAME, HEADQUARTERS, CORPORATE PURPOSE AND TERM OF DURATION

Article 1 - NEOENERGIA S.A. is a corporation governed by these Bylaws and by the legal provisions applicable to it, as well as by its Governance and Sustainability System established by the management bodies in the exercise of corporate autonomy.

Article 2 - The Company has its headquarters and venue in the city of Rio de Janeiro, State of Rio de Janeiro, at Praia do Flamengo, 78, 3rd floor, and may, for the best performance of its activities, create branches, branch offices, agencies, representative offices or any other type of related establishment in the country or abroad.

Article 3 - The Company's corporate purpose is to participate in other companies, as a minority or controlling partner, whatever the respective corporate purpose; intermediation and business advice, in the country or abroad; import of goods and services; conducting studies and commercial, industrial and service projects, as well as their implementation.

Article 4 - The duration of the Company is indefinite.

SECTION II
THE COMPANY IN THE GROUP, SOCIAL INTEREST, SOCIAL DIVIDEND AND GOVERNANCE AND SUSTAINABILITY SYSTEM

Article 5 - The Company is part of the decentralized corporate structure of the multinational group of companies whose controlling holding company, in the sense established by law, is Iberdrola S.A. In this sense, the Company, as a subholding company in Brazil, has the function of complementing, in relation to the Subsidiaries, the supervision, organization and strategic coordination, disseminating, implementing and

ensuring the implementation of the policies, strategies and general guidelines established for its territory by its own management bodies, in accordance with the characteristics and particularities of the Brazilian territory and the businesses developed therein, contributing to global integration within the Group, without prejudice to the full independence of action of the Board of Directors and the Executive Board in the exercise of their legal and statutory powers.

Paragraph 1 - It shall be incumbent upon the Company to implement, within its scope of action in Brazil, the content of the Group's general policies, strategies and guidelines, driving forward and supervising their implementation, always respecting the necessary corporate autonomy of the Subsidiaries with regard to the ordinary administration and effective management of their business, in accordance with the applicable regulations.

Paragraph 2 - The Company and its Subsidiaries have their own governance and sustainability systems, approved within the scope of the performance of their responsibilities and in the exercise of their powers. Such systems constitute its internal regulation, together with the respective compliance systems, having the appropriate material and human resources to fulfill the functions assigned by its respective governance and sustainability system and its compliance system.

Article 6 - The Company shares with Iberdrola S.A. the concept of social interest understood as the common interest of all shareholders in an independent business company, with its own and differentiated statutory identity, aimed at creating comprehensive (economic, environmental, social and governance) and sustainable value through the development of the activities included in its corporate purpose, taking into account the other Interest Groups related to its business activity and in a manner consistent with its institutional standing, in accordance with the Purpose and Values of the Iberdrola Group and the Ethical and Basic Principles of Governance and Sustainability of the Iberdrola Group.

Article 7 - The development of the activities included in the corporate purpose must be aimed at creating sustainable value, in accordance with the Purpose and Values of the Iberdrola Group and with the Ethical and Basic Principles of Governance and Sustainability of the Iberdrola Group.

Paragraph 1 - The Company, as a subholding of the Group in Brazil, recognizes and seeks to obtain the social dividend, which consists of the direct, indirect or induced

contribution of value that its activities represent to all its Interest Groups within the scope of the sustainable development strategy.

Paragraph 2 - In this sense, the Company may collaborate with the Neoenergia Institute in the promotion and execution of activities related to sustainable development policies in Brazil.

Paragraph 3 - The Company's performance in the social, environmental and sustainability spheres, as well as the social dividend generated and shared with its Interest Groups, make up the Company's non-financial information. Within the scope of its activities, the Company will promote the public disclosure of its non-financial information and the social dividend generated, especially among Interest Groups.

Article 8 - The Company shall be governed by the legal provisions relating to corporations and applicable regulations in force, as well as by its Governance and Sustainability System approved by its management bodies in the exercise of corporate autonomy.

Paragraph 1 - The Governance and Sustainability System constitutes the Company's internal regulatory framework, established in accordance with the legislation in force, in the exercise of the Company's corporate autonomy. It establishes rules, principles and guidelines that guide the regulatory developments that, as the case may be, are approved by its Subsidiaries in the exercise of their respective statutory autonomy, and normatively aims to ensure, in particular, the fulfillment of the Purpose and Values of the Iberdrola Group and the Company's corporate purpose, as well as the achievement of the social interest and the promotion of the social dividend, within the overarching framework of sustainability.

Paragraph 2 - The Company's Governance and Sustainability System comprises these Bylaws and the regulations, policies and other internal rules that, within the scope of its corporate autonomy, are approved by the Company's management bodies, as well as by the rules that govern the corporate and governance structure of the Group, thus ensuring adequate coordination and coherence with the Governance and Sustainability System of Iberdrola S.A.

Paragraph 3 - The Purpose and Values of the Iberdrola Group constitute the corporate ideology that shapes the orientation and organization of the Group's companies, guides

its strategy and governs its activities in the economic context in which they are developed, taking into account aspects related to transparency and good governance, human and social capital, natural capital and compliance, and also taking into account the sustainable value chain.

Paragraph 4 - It is incumbent upon the General Meeting and the Board of Directors of the Company, in their respective areas of competence, to configure, develop, apply and interpret the rules that form part of the Company's Governance and Sustainability System to ensure at all times the fulfillment of its purposes and, in particular, the achievement of the social interest.

Paragraph 5 - The content of the rules and regulations that make up the Company's Governance and Sustainability System, in a complete or summarized version, can be consulted on its corporate website.

Paragraph 6 - Within the scope of the Governance and Sustainability System, the Company has a Compliance System, composed of a structured set of rules, procedures and actions aimed at preventing and managing the risk of non-compliance with regulatory or ethical requirements, or with the Governance and Sustainability System itself.

Paragraph 7 - The implementation and development of the Company's Compliance function and Compliance System are the responsibility of the Compliance Unit, an autonomous and collegiate body, constituted in accordance with the highest standards of independence and transparency and linked to the Audit and Compliance Committee.

Article 9 - The Company seeks the involvement of all Interest Groups in its activities, in accordance with a relationship policy based on the principles of transparency and active listening that allows it to continue responding to their legitimate interests, it being incumbent upon the Company to effectively disclose information about its activities.

CHAPTER II
CAPITAL STOCK AND SHARES

Article 10 - The Company's capital stock is R$21,621,460,671.55 (twenty-one billion, six hundred and twenty-one million, four hundred and sixty thousand, six hundred and seventy-one reais and fifty-five centavos), fully subscribed and paid in, divided into

1,215,410,788 (one billion, two hundred and fifteen million, four hundred and ten thousand, seven hundred and eighty-eight) common shares, all registered, book-entry and without par value.

Article 11 - Up to the limit of the authorized capital, when provided for in these Bylaws, the capital stock may be increased by resolution of the Board of Directors and, above this limit, by resolution of the General Meeting.

Paragraph 1 - The Board of Directors shall establish the conditions for the issuance and subscription of the Company's shares, including price, form and term of payment, form of placement (public or private) and its distribution in the country and/or abroad, up to the limit of the authorized capital, when provided for in these Bylaws.

Paragraph 2 - The Board of Directors may authorize, pursuant to article 172 of Law No. 6.404, of December 15, 1976, as amended ("Law No. 6.404/76"), the issuance of shares, debentures convertible into shares or subscription warrants, the placement of which is made by sale on the stock exchange or by public subscription, or by exchange for shares in a public offer to acquire control, under the terms established by law, within the limit of the authorized capital, without preemptive right or with reduction of the term referred to in article 171, paragraph 4 of Law No. 6.404/76.

Article 12 - The capital stock is represented exclusively by common shares and each common share is assigned one vote in the resolutions of the General Meetings.

Article 13 - The Company's shares are book-entry, held in deposit accounts in the name of their holders before a financial institution authorized by the Brazilian Securities and Exchange Commission (the "CVM").

Sole Paragraph - Subject to the maximum limits set by the CVM, the cost of transfer and registration, as well as the cost of the service related to book-entry shares may be charged directly to the shareholder by the depositary institution, as defined in a share bookkeeping agreement.

Article 14 - The non-payment, by the subscriber, of the subscribed amount, under the conditions provided for in the bulletin or in the call required by the management body, shall constitute, by operation of law, the defaulting remitting shareholder, in accordance with articles 106 and 107 of Law no. 6.404/76, subject to the payment of the amount in

arrears monetarily restated in accordance with the variation of the General Market Price Index (IGP-M), disclosed by Fundação Getúlio Vargas (FGV), or its substitute, in the shortest period legally admitted, in addition to interest of 12% (twelve percent) per year, pro rata temporis and a fine corresponding to 10% (ten percent) of the amount of the overdue installment, duly updated.

CHAPTER III
GENERAL MEETING

Article 15 – The conditions for holding the General Meeting, the manner of its convening and operation, the necessary number of shareholders present, the manner of its resolutions and its preliminary acts are those prescribed by law and these Bylaws.

Sole Paragraph – All documents to be analyzed or discussed at the General Meeting will be made available to shareholders at the Company's headquarters, from the date of publication of the first call notice, without prejudice to its disclosure through the CVM website on the world wide web.

Article 16 - The resolutions of the General Meeting shall be taken by a simple majority of votes of the shareholders present at the meeting, subject to the provisions of Law no. 6.404/76.

Article 17 - The General Meeting of shareholders, called by the Chairman of the Board of Directors, shall meet, ordinarily, within the first four months of each year after the end of the fiscal year and, extraordinarily, whenever necessary.

Article 18 - The Annual or Extraordinary General Meeting shall be installed and chaired by the Chairman of the Board of Directors. In the event of the absence of the Chairman of the Board of Directors, the Chairman of the General Meeting shall be chosen by a majority of the votes of the shareholders present. It shall be served as secretary by the Secretary of the Board of Directors, or, in the event of his absence, by a person invited by the Chairman of the Meeting.

CHAPTER IV
MANAGEMENT

Article 19 - The Company's management shall be incumbent upon the Board of Directors and the Executive Board, in accordance with the law and as provided for in these Bylaws.

Paragraph 1 - The investiture of the administrators and members of the Fiscal Council, effective and alternate, is subject to the signing of an instrument of investiture in the Book of Minutes of the Meetings of the Board of Directors, the Executive Board or the Fiscal Council, as the case may be, as well as compliance with the applicable legal requirements, and any management guarantee is waived.

Paragraph 2 - The term of office of the Directors and Executive Officers shall extend until the investiture of the respective successors.

Paragraph 3 - The General Meeting shall establish the global amount of the remuneration of the Board of Directors and the Executive Board and the participation in the Company's profit, observing, in this case, the global limits. The Board of Directors shall distribute the remuneration fixed between its members and the Executive Board.

Paragraph 4 - The Company's administrators shall adhere to the Governance and Sustainability System.

SECTION I
GENERAL PRINCIPLES OF ACTION

Article 20 - The Board of Directors and the Executive Board develop their functions and competencies with unity of purpose, and in a convergent manner for the benefit of the Company, with independence of criterion and fidelity to the corporate interest, in accordance with the Purpose and Values of the Iberdrola Group and with the Ethical and Basic Principles of Governance and Sustainability of the Iberdrola Group, observing in their actions the provisions of the current legislation, in the Company's Governance and Sustainability System and, particularly in relation to the Board of Directors, in the rules of internal organization of operation that the Board of Directors establishes due to its self-organization faculty.

SECTION II
THE BOARD OF DIRECTORS

Article 21 - It is incumbent upon the Company's Board of Directors as a subholding company of the Group in Brazil:

1. Define and monitor, within the scope of its autonomy, the Company's strategies and guidelines, and may take into account the general guidelines established within the scope of the Group, taking into consideration, in this regard, the characteristics and particularities of the activities developed in Brazil by the Company, performing effective monitoring and strategic control of its business.

2. Approve the definition and any changes to the Company's business plans and strategic guidelines;

3. Approve the Company's annual budget, taking into account its budget forecasts and in accordance with the Group's budget bases.

4. Approve, after a report from the Audit and Compliance Committee, the annual financial information related to the Company, reviewed by the auditor.

5. Approve, in accordance with the provisions of these Bylaws and after a report from the Audit and Compliance Committee, the Company's annual non-financial information, which will be included in the Group's annual consolidated statement of non-financial information.

6. Resolve on the payment of interest on shareholders' equity and distribution of interim dividends and propose to the General Meeting the allocation of net profits for the year, subject to the legal limits and the applicable Governance and Sustainability System.

7. Promote and supervise, as a subholding of the Group in Brazil, the strategy regarding relations with its respective Interest Groups, in accordance with the policy and model established in this regard within the scope of the Group, approving, where appropriate, collaboration structures with the Neoenergia Institute or other similar entities to promote and execute the activities carried out in relation to the sustainable development policies of its field of activity.

8. Ensure that the Company complies with the regulations on the protection of personal data in accordance with the policies established in this regard in the Governance and Sustainability System.

9. Establish the necessary information mechanisms for strategic coordination at the Group level, without prejudice to the autonomy of the Company and the Subsidiaries and the fiduciary duties imposed by law on their administrators.

10. Approve the execution of contracts related to the provision by the Company of common services to the Subsidiaries, in accordance with the applicable legislation and, in particular, with the regulations on the separation of regulated activities.

11. Approve the policies and other standards that are part of the Company's Governance and Sustainability System;

Article 22 - It is also incumbent upon the Board of Directors:

1. Establish the general orientation of the business of the Company, its branches, subsidiaries, agencies, representative offices or any other type of related establishment in the country and abroad;

2. Authorize the installation and extinction of subsidiaries, branches, agencies, representative offices, or any other type of related establishment in the country and abroad;

3. Resolve on the convening of General Meetings and express an opinion on any matter to be submitted to the General Meeting;

4. Resolve on the cases omitted in these Bylaws and propose to the General Meeting amendments to these Bylaws;

5. Authorize the change in the accounting methods and accounting practices of the Company and its Subsidiaries, except when such changes result from law;

6. Select and/or dismiss, always from among firms of internationally recognized capacity, the Company’s external auditors, such hiring being mandatory for the Company;

7. Express an opinion on the Management report and the annual accounts of the Executive Board;

8. Elect and dismiss the Company's Officers and establish their duties and, to the extent necessary, define the Officer who, cumulatively with the duties of his position, will also assume the function of conducting the Company's relationship with investors, being responsible for providing information to the investing public and CVM;

9. Supervise the management of the Officers, examine, at any time, the books and papers of the Company, request information on contracts entered into or about to be entered into, and any other acts;

10. Establish the Company's general personnel policy and the criteria related to the remuneration, rights and advantages of employees, establishing the respective expenses;

11. Establish criteria and standards for loans, financing and contracts in general;

12. Authorize the negotiation, execution or amendment of a contract of any kind or value between the Company and its shareholders, directly or through interposed companies or companies in which they participate, directly or indirectly;

13. Resolve on the entry into new businesses or segments of activity that are not contemplated in the Company's corporate purpose or that change the Company's risk profile, as well as corporate operations and reorganizations, including acquisition, sale or exchange of equity interests, merger, incorporation, spin-off, incorporation of shares, constitution of joint ventures, consortia or holding company, in any case, involving the Company and/or its Subsidiaries, and whose total value, per operation or set of related operations, exceeds the amount of R$1,000,000,000.00 (one billion reais), or, regardless of the value, if they have no relationship with the electricity sector;

14. Approve investments or divestments in amounts greater than R$1,000,000,000.00 (one billion reais), as well as investments that have no relation to the electricity sector, regardless of the value;

15. Approve the contracting of loans, financing or any other financial operations of the Company, including derivatives and the issuance of promissory notes for public

distribution, as well as the granting of loans by the Company in favor of its Subsidiaries, in amounts greater than R$500,000,000.00 (five hundred million reais);

16. Propose or resolve on the issuance of any bond and security authorized by law and authorize the issuance of simple debentures, not convertible into shares and without collateral, debentures convertible into shares, provided that within the authorized capital limit, if any, and promissory notes for public distribution, with an amount above R$500,000,000.00 (five hundred million reais);

17. Approve the provision of guarantees by the Company in favor of its Subsidiaries, (a) with a value greater than R$1,000,000,000.00 (one billion reais), for loans, financing, debentures or any other financial operations, including letters of guarantee, guarantee insurance and derivatives or (b) with a value greater than R$100,000,000.00 (one hundred million reais) for other operations; as well as the provision of guarantees in favor of other third parties related to obligations with values greater than R$2,000,000.00 (two million reais);

18. Authorize the acquisition of assets, of any nature, or incursion into expenses not foreseen in the budget, in an amount greater than R$100,000,000.00 (one hundred million reais);

19. Approve the acquisition of assets or rights to be recorded in non-current assets in an amount equal to or greater than R$100,000,000.00 (one hundred million reais) or disposal, assignment or encumbrance of assets or rights of non-current assets in an amount equal to or greater than R$100,000,000.00 (one hundred million reais);

20. Resolve on (a) the increase in the Company's capital stock and issuance of subscription warrants, through public or private subscription, up to the limit of the authorized capital, if any, establishing the conditions of issue, the price and the term of payment, when applicable, as well as the reduction or exclusion of the preemptive right, pursuant to article 11, Paragraph 2, of these Bylaws, (b) capital increase or reduction, alteration of the authorized capital limit, creation, issuance or granting of shares or subscription rights, or even the granting of options or subscription rights or conversion of any instrument into shares, issuance of subscription warrants or beneficiary parties, groupings or splits of shares of its

Subsidiaries; and (c) change of registration category of the Company or its Subsidiaries before the Securities and Exchange Commission;

21. Approve the waiver of the Company's rights and the constitution of real encumbrances on assets; and

22. Resolve on the acquisition of its own shares.

Article 23 - The Board of Directors is composed of at least 5 (five) and at most 15 (fifteen) members, who may have their respective alternates, all elected and dismissible by the General Meeting, with a unified term of office of up to 3 (three) years, reelection being allowed. The General Meeting shall determine the number of members within the minimum and maximum. The Chairman of the Board of Directors and the Vice Chairman shall be chosen from among the directors, by a simple majority at a meeting of the Board of Directors. Likewise, the Secretary of the Board, who may or may not be a director, will be appointed.

Paragraph 1 - In cases of vacancy of the members of the Board of Directors, the alternate director may replace the incumbent director until the election of his substitute, or his substitute may be appointed by the directors until the first subsequent General Meeting. In both cases, the substitute will only hold the position for the remainder of the replaced person's term of office.

Paragraph 2 - The Chairman of the Board of Directors shall be replaced in his absences and impediments by the Vice Chairman of the Board of Directors. Nevertheless, the chairmanship of the Board of Directors shall be exercised by a Director elected by the remaining members, by simple majority.

Paragraph 3 - The positions of Chairman of the Board of Directors and Chief Executive Officer or principal executive officer of the Company may not be accumulated by the same person.

Article 24 - It is incumbent upon the Chairman of the Board of Directors, in addition to his duties as a director and those provided for in the Internal Regulations of the Board of Directors, the following:

I - Call the General Meetings, when the Board of Directors decides to hold them, as well as to install and preside over them;
II - Communicate to the Executive Board and the General Meeting, when applicable, the resolutions taken by the Board of Directors; and
III - Receive the notifications sent to the Board of Directors.

Article 25 - The Board of Directors shall meet as often as the Chairman of the Board of Directors deems appropriate, and at least five (5) times a year. The calendar of ordinary meetings will be defined by the Board of Directors itself before the beginning of each fiscal year, and may be modified by agreement of the Board of Directors itself, by decision of its Chairman or by 1/3 (one third) of the Directors, in a joint request.

Paragraph 1 - The meetings shall be called by electronic mail or by any other electronic means that allows the proof of said call. The call notice will be sent with the prior notice necessary for the Directors to receive it no later than the third (3rd) day prior to the date of the meeting, except in the case of meetings that, due to the content of the topics to be discussed, must be called urgently. The call must always include, except for justified reasons, the agenda of the meeting and be accompanied, where appropriate, by the information deemed necessary.

Paragraph 2 - Regardless of the formalities prescribed in the previous paragraph, the meeting attended by all Directors shall be considered regular.

Paragraph 3 - The Board of Directors, at the discretion of its Chairman, may meet by multi-conference systems or any other systems that allow, in real time, the recognition and identification of participants at a distance, permanent communication between them, regardless of where they are, their manifestation and the exercise of their vote. Procedures will be adopted to ensure the full guarantee of the identity of the participants, the duty of secrecy and the protection of the corporate interest, in order to preserve access to the information transmitted and generated during the meeting, preserve the deliberations produced and the commitments adopted. To this end, the Directors must observe the security and privacy protocols established by the Company. The participants, wherever they may be, shall be deemed, for all purposes relating to the Board of Directors, to be participants in one and the same meeting, which shall be deemed to be held at the registered office.

Paragraph 4 - The quorum for the installation of the meetings of the Board of Directors shall be that of the majority of its members. The resolutions must be taken by a simple majority of votes of the members present at the meeting, and the anticipation of voting and remote participation are allowed, under the terms of the Internal Regulations of the Board of Directors.

Paragraph 5 - The resolutions of the Board of Directors shall be recorded in the book of "Minutes of the Meetings of the Board of Directors".

Paragraph 6 - The Internal Regulations of the Board of Directors shall contain all necessary provisions regarding the rules of composition and operation of the Board of Directors.

SECTION III
AUXILIARY ADVISORY BODIES

Article 26 – The Board of Directors may create as many auxiliary advisory bodies as it deems necessary, with the functions of consulting, advising and preparing reports or proposals required by the Board of Directors itself (the "Advisory Bodies").

Paragraph 1 – The Board of Directors shall be advised in its activities, at least, by the following Advisory Bodies, with permanent operation, pursuant to article 160 of Law no. 6.404/76: the Audit and Compliance Committee and the Executive Committee.

Paragraph 2 – The composition and rules of operation, powers and, when applicable, remuneration of the Advisory Bodies, respecting the provisions of these Bylaws, will be defined by the Company's Board of Directors, in the Board's internal regulations or in the internal regulations of the Advisory Bodies, if approved.

Paragraph 3 - The matters analyzed by each of the Advisory Bodies will be the subject of reports and proposals, which will not bind the resolutions of the Company's Board of Directors.

SECTION IV
EXECUTIVE BOARD

Article 27 - The Executive Board is the executive body of the administration. The Executive Board shall be composed of at least five (5) and a maximum of twelve (12) members, one Chief Executive Officer and the other Officers without specific designation. The duties of the Officers shall be determined by the Board of Directors, subject to the provisions of these Bylaws.

Paragraph 1 - The members of the Executive Board shall be elected by the Board of Directors, with a term of office of three (3) years, and may be re-elected.

Paragraph 2 - In their absences or temporary impediments, the Officers will be replaced according to the indication of the Executive Board. The Chief Executive Officer shall be replaced in his absence by the Deputy Chief Executive Officer, if any, and in the absence of both, by another Officer to be designated by the other members of the Executive Board, subject to the provisions of Article 28, Sole Paragraph.

Paragraph 3 - In the event of a vacancy in the position of Chief Executive Officer, the Board of Directors shall be immediately called to elect a substitute. In case of vacancy of any other officer, the body will continue to operate with the other Officers, and the Board of Directors must be called to elect the substitute.

Paragraph 4 - The Officers, within their respective attributions, will have broad powers of administration and management of the corporate business to practice all acts and carry out all operations related to the corporate purpose, except in the cases provided for in these Bylaws, of operations that can only be carried out upon prior resolution of the Board of Directors or the Executive Board, subject to the conditions provided for in Article 29 of these Bylaws, subject to the prohibition of the constitution of any kind of guarantee to the Company by its Officers.

Article 28 - The Executive Board shall meet whenever the interests of the Company so require, convened by any Officer.

Sole Paragraph - The resolutions will be taken by a simple majority of votes of the Officers present at the meeting of the Executive Board and recorded in the book of "Minutes of the Meetings of the Executive Board".

Article 29 - The active and passive representation of the Company shall be exercised by the Officers.

Paragraph 1 - The Company may only assume obligations upon the signature of two Officers; or one Officer and one attorney-in-fact; or two attorneys-in-fact.

Paragraph 2 - Exceptionally, the Company may be represented by a single Officer or a single attorney-in-fact in the cases of:

I - endorsement of securities for the purpose of collection or deposit, on behalf of the Company, in financial institutions;

II - judicial or administrative representation of the Company;

III - acts of administration before federal, state, municipal public agencies, autarchies or other government entities;

IV - operational and administrative routine acts before financial and/or private institutions; and

V - acts that do not involve the assumption of obligations or the waiver of rights.

Paragraph 3 – The Company's powers of attorney shall be signed by two (2) Officers and shall be precise as to the delegated powers. The term of office may not exceed one (1) year, except for: (i) powers of attorney granted to financial institutions within the scope of long-term financing of the Company and its Subsidiaries and affiliates, when it appears as guarantor, which may have validity compatible with the contracted operations; and (ii) ad judicia et extra powers of attorney, granted to lawyers who will represent the Company in administrative and judicial proceedings.

Article 30 - It is incumbent upon the Executive Board, as a collegiate body:

1. propose the Company's annual budget;

2. give an opinion on the documents mentioned in Article 31, item I, item (j), of these Bylaws;

3. propose the installation and extinction of subsidiaries, branches, agencies, representative offices or any other type of related establishment in the country or abroad;

4. decide on matters submitted to it by the Officers;

5. comply with and enforce the policy and general guidance of the Company's business established by the Board of Directors;

6. authorize the acquisition, sale, disposal and encumbrance of movable and immovable property, except for securities, and may establish and delegate powers, without prejudice to the specific competence of the Board of Directors provided for in item 19 of Article 22 of these Bylaws and the provisions of item 12 below;

7. authorize the execution of agreements, contracts and covenants that constitute encumbrances, obligations or commitments for the Company, and may establish rules and delegate powers;

8. approve the contracting of loans, financing or any other financial operations of the Company, including derivatives and the issuance of promissory notes for public distribution, as well as the granting of loans by the Company in favor of its Subsidiaries, in amounts up to R$500,000,000.00 (five hundred million reais);

9. prepare, in each fiscal year, the management reports, the annual financial statements and the proposal on the allocation of the Company's profits to be submitted to the Board of Directors and the General Meeting, as well as to approve the quarterly financial reports (ITRs), other interim financial statements and non-financial information relating to periods shorter than the fiscal year, promptly informing the Board of Directors thereof.

10. approve the acquisition of assets or rights to be recorded in non-current assets in an amount less than R$100,000,000.00 (one hundred million reais), or disposal, assignment or encumbrance of assets or rights of non-current assets in an amount less than R$100,000,000.00 (one hundred million reais);

11. approve the provision of guarantees by the Company in favor of its Subsidiaries, (a) with a value of up to R$1,000,000,000.00 (one billion reais), for loans, financing,

debentures or any other financial operations, including letters of guarantee, guarantee insurance and derivatives, or (b) with a value of up to R$100,000,000.00 (one hundred million reais) for other operations; as well as the provision of guarantees in favor of other third parties related to obligations with a value of up to R$2,000,000.00 (two million reais);

12. resolve on the entry into new businesses or segments of activity that are not included in the Company's corporate purpose or that change the Company's risk profile, as well as corporate operations and reorganizations, including acquisition, sale or exchange of equity interests, merger, incorporation, spin-off, incorporation of shares, constitution of joint ventures, consortia or holding company, in any case, involving the Company and/or its Subsidiaries, whose total value, per operation or set of related operations, is up to R$1,000,000,000.00 (one billion reais) and provided that they are related to the electricity sector; and

13. approve related investments or divestments in amounts of up to R$1,000,000,000.00 (one billion reais), provided that they are related to the electricity sector.

Article 31 – It is incumbent upon the Chief Executive Officer:

a. to exercise the executive direction of the Company, in order to coordinate and guide the activities of the Officers, ensuring that the resolutions and guidelines established by the General Meeting and the Board of Directors are faithfully complied with;

b. call and preside over the meetings of the Executive Board;

c. keep the Board of Directors informed of the Company's activities;

d. represent the Company in or out of court, before the investees and/or Subsidiaries, the shareholders, the constituted powers and the general public;

e. supervise the preparation of the Company's annual budget and submit its proposal to the Board of Directors;

f. encourage the application of the corporate policies and general management guidelines of the Neoenergia Group, within the scope of the Company's operations, in accordance with the guidelines established by the Board of Directors;

g. apply the strategy and policies approved by the Board of Directors, within the scope of its operations and in accordance with the general management guidelines of the Neoenergia Group;

h. ensure that Subsidiaries and, to the extent applicable, affiliates take note of recommendations on technological and operational practices and, in turn, implement and develop the innovation and digital transformation strategy to promote synergies that contribute to the maximization of the joint value of business, in particular by boosting the innovation and digital transformation strategy;

i. supervise the activities of the areas that are directly subordinate to it;

j. prepare, together with the other Officers, the annual report of the Company, the proposal of the Executive Board on the allocation of net profits for the year as well as the financial statements, after completing the formalities provided for in these Bylaws, and submit this matter to the Board of Directors;

k. publish the annual report of the Company; and

l. establish the necessary institutional relations within the scope of the Company's activities.

Article 32 - It is incumbent upon each Officer to coordinate, plan and execute the Company's activities, with a view to carrying out its corporate purpose, in its area of operation.

CHAPTER V
THE FISCAL COUNCIL

Article 33 - The Fiscal Council shall operate on a non-permanent basis, being installed by the General Meeting at the request of shareholders pursuant to Law No. 6.404/76.

Sole Paragraph - When installed, the Fiscal Council will be composed of 3 (three) to 5 (five) effective members and an equal number of alternates, all elected by the General Meeting for a term of office to be exercised until the Annual General Meeting following that of their election, reelection being allowed.

Article 34 - The Fiscal Council is responsible for exercising the duties provided for in the legislation in force.

CHAPTER VI
FISCAL YEAR, FINANCIAL STATEMENTS AND DISTRIBUTION OF PROFITS

Article 35 - The fiscal year ends on December 31 of each year, when the financial statements will be prepared.

Article 36 - Subject to the provisions of articles 189 and 190 of Law No. 6.404/76, a portion of the income for the year shall be set aside for attribution to the administrators, as participation in social profits.

Sole Paragraph - The General Meeting shall approve the amount of participation and the form of apportionment between the members of the Board of Directors and the Executive Board.

Article 37 – Together with the financial statements for the year, the Board of Directors shall submit to the Annual General Meeting a proposal on the allocation of net income for the year that remains after the following deductions, made in this order:

I – 5% (five percent) for the formation of the legal reserve, which will not exceed 20% (twenty percent) of the capital stock;

II – amount destined to the formation of reserves for contingencies, and reversal of reserves formed in previous years; and

III – 25% (twenty-five percent) for payment of the minimum mandatory dividends to the shareholders.

Sole Paragraph – Whenever the amount of the minimum mandatory dividends exceeds the realized portion of the net income for the year, the Management may propose, and

the General Meeting approves, to allocate the excess to the constitution of an unrealized profit reserve.

Article 38 - Shareholders are entitled to receive mandatory dividends of at least 25% (twenty-five percent) of the net income for the year, adjusted as provided for in the previous article, pursuant to article 202 of Law no. 6.404/76.

Article 39 – The amount of interest paid or credited as interest on shareholders' equity, pursuant to article 9, Paragraph 7 of Law no. 9.249/95 and the relevant legislation and regulations, may be attributed to mandatory dividends, such amount being part of the amount of dividends distributed by the Company for all legal purposes.

Sole Paragraph – By resolution of the Board of Directors, interim dividends may be declared to the profit account determined in the semi-annual balance sheet or in the balance sheet corresponding to shorter periods, or even to the account of retained earnings or profit reserves existing in the last annual or semi-annual balance sheet, as provided for in article 204 of Law no. 6.404/76.

CHAPTER VII
DISPUTES AND DISPUTE RESOLUTION

Article 40 – All disputes or controversies that arise between the shareholders and the Company, or between shareholders and administrators, related to the Bylaws, especially those arising from the application of Law No. 6.404/76 and applicable regulations, will be resolved in the courts of the judicial district of the Company's registered office, expressly waiving any other, however privileged it may be.

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BYLAWS OF NEOENERGIA'S BOARD OF DIRECTORS

2026

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Chapter I. Bylaws

Article 1. Purpose

1. These bylaws (the "Bylaws") of Neoenergia S.A.'s Board of Directors (the "Company") constitute the Company's specific regulations in compliance with current legislation and as part of the Company's Governance and Sustainability System. They also establish and complement applicable legal and statutory standards while accounting for the nature of the Company as a subholding company in Brazil belonging to a group of companies of which Iberdrola S.A. is its publicly-held holding company (the "Iberdrola Group" or "Group"). Iberdrola S.A. in this case reinforces or complements the organization, coordination and general strategic supervision it determines as a Group holding company in relation to the companies that the Company directly or indirectly controls ("Subsidiaries" and the "Neoenergia Group") and in accordance with the applicable regulations and while respecting the Subsidiaries' basic corporate autonomy.
2. The applicable legal regulations, as well as the recommendations and recognized and adopted good governance practices both in Brazil and in international markets, were considered when preparing these Bylaws.
3. The Bylaws govern the guiding principles, means of action and operation of the Company's Board of Directors (the "Board"), in addition to basic rules for its organization, the rules of conduct of its members and the members of related Advisory Bodies (as defined in article 34 below), as well as the relationship between the Board and the other corporate bodies. These activities shall be governed by the provisions of the Company's Bylaws, applicable regulations, current legislation, in particular Federal Law No. 6,404, of December 15, 1976, as amended ("Brazilian Corporations Act"), and the Company's Governance and Sustainability System.

Article 2. Scope

These Bylaws apply both to the Board of Directors, the Advisory Bodies and their respective members, as well as, as applicable, to the Group's Executive Officers, Board Secretary and Advisory Bodies and the Office of the Corporate Governance Superintendent. The persons subject to these Bylaws must familiarize with and observe their provisions.

Article 3. Disclosure

The Board Secretary must ensure an updated version of these Bylaws remains available to the members of the Board of Directors and the Executive Board.

Article 4. Prevalence and interpretation

Any doubt, omissions or discrepancies concerning the interpretation of these Bylaws will be resolved at a meeting of the Board through votes from a majority of its members, subject to the guidelines and principles contained in the Company's Bylaws. The current text of these Bylaws will be made available on the Company's corporate website.

Article 5. Amendments

1. The Board may amend these Bylaws through means of a resolution approved by the majority of its members upon a proposal being submitted by the Board Chair, one third of the Directors or the Audit and Compliance Committee. The proposed amendment must be accompanied by a justification of the necessity and scope of the intended amendment.
2. These Bylaws were approved by the Board of Directors at a meeting held on July 9, 2026.

Chapter II. Guiding principles of action

Article 6. Governance and Sustainability System

The Board must discharge its duties with a sense of unified purpose and in a manner that benefits the Company. It must make use of independent criteria and remain loyal to business interests, as provided for in the *Iberdrola Group's Purpose and Values* (the "***Purpose and Values***"), *Core Ethical Principles of Governance and Sustainability* and in the Company's Governance and Sustainability System. The Board must also observe the organizational and internal operating standards it establishes as part of its internal governance, particularly in relation to the Board.

Article 7. Social dividend

The Board and its Advisory Bodies must discharge their duties in order to guarantee the concept of social dividend, which is understood to be the contribution of value, whether direct, indirect or induced, that the Company's activities represent for its Stakeholders in a manner consistent with the *Iberdrola Group's Purpose and Values and Core Ethical Principles of Governance and Sustainability*.

Article 8. Ethical requirements

The Company seeks to ensure its conduct and that of related entities are guided by ethical principles and a sense of social responsibility in accordance with current legislation and the Company's Governance and Sustainability System, and specifically with the Company*'s Code of Conduct for Management, Employees, and Suppliers*.

The Board of Directors must ensure that the necessary measures are taken to ensure that directors, employees and suppliers comply with the provisions of the *Purpose and Values* and the *Code of Conduct for Management, Employees, and* Suppliers.

Article 9. Guidelines for action

1. The Board's actions must be essentially focused on defining the Company's strategic direction, establishing its policies and protecting and placing value in the Company's assets. Members must discharge their duties to promote business interests and ensure compliance with these Bylaws. The Board will also be responsible for disseminating the Company's policies, strategies and general guidelines that, when disseminated, communicate the standards applicable to the Neoenergia Group's Subsidiaries. These items are to be approved within the scope of their respective governance while respecting these companies' autonomy and decentralized management in order to facilitate the coordination of activities with the Subsidiaries' management bodies.
2. The Board is a collegiate deliberation body, responsible for establishing the general orientation of the Company's business and deciding on strategic issues, aiming to carry out the following guidelines:
   a. promote and observe the Company's corporate purpose;
   b. promote the creation of sustainable value and ensure the interests of shareholders, making them compatible, where appropriate, with other Stakeholders;

      ensure the continuity of the Company, within a long-term and sustainability perspective that incorporates economic, social, environmental, ethical and good corporate governance considerations in the definition of the Company's business and operations;

c. adopt an agile management structure, composed of qualified professionals with an unblemished reputation;

d. issue guidelines for the Company's business and management, which will be reflected in the annual budget and strategic plans;

e. ensure that the guidelines and strategic guidelines defined are effectively implemented by the Executive Board, without, however, interfering in operational matters;

f. monitor the Company's internal and market performance indicators, guiding the corrective actions it deems pertinent;

g. prevent and manage situations of conflict of interest and divergence of opinions, so that the Company's interest always prevails;

h. ensure the continuity of the Company from the perspective of economic and financial sustainability, compatible with social and environmental responsibilities and the sustainable value chain;

i. ensure that management identifies, mitigates and monitors the organization's risks; and

j. become aware of the annual programs of the activities of the Neoenergia Institute and its respective budget, as well as the execution of activities of general interest and sustainable development that have been requested from the Neoenergia Institute by the Group's controlled companies.

Chapter III. Powers of the Board

Article 10. Powers of the Board

1. The Board is responsible for the matters provided for in the Brazilian Corporations Act, applicable regulations and the Company's Bylaws, in addition to those provided for in these Bylaws.
2. The Board also holds powers to:

   a. determine which members of the Board of Directors will be appointed by the Company at Subsidiaries or companies in which the Company or any of its Subsidiaries holds shares entitling the holder to a vote in resolutions, without, however, holding control of such companies. Additionally, the Board may decide on members' removal (which, subsequently, must be subject to a resolution from the corporate bodies at the respective company, depending on the specific case);

   b. elect the person responsible for the Internal Audit and Risks Board and the Compliance department, as well as the remaining members of the Compliance Officers. An advance analysis and manifestation from the Audit and Compliance Committee must be provided in accordance with the provisions of its regulations and remaining Governance and Sustainability System standards;

   c. establish the Chief Executive Officer's short- and long-term performance targets, as well as establish or delegate responsibility for determining financial and non-financial performance targets for the remaining officers to the Chief Executive Officer, except the Internal Audit and Risks Director, at the start of each fiscal year; and

   d. carry out an annual formal evaluation of the Company's Chief Executive Officer, as well as the Company's remaining Executive Officers or delegate such responsibilities to the Chief

Executive Officer. These assessments refer both to agreed-upon targets and other subjective elements.

Chapter IV. Rights and duties of Directors

Article 11. General obligations

1. The members of the Board of Directors (the "Directors") must comply with the duties provided for by law, applicable regulations and the Company's Governance and Sustainability System, and always act in the Company's interest in the exercise of their functions while employing every care and diligence that any individual generally employs in the management of their own business.
2. Directors, in particular, must:
   a. adequately prepare for meetings of the Board and, depending on the specific case, of the Advisory Bodies of which they are a part, and must diligently inform themselves of the matters to be discussed at meetings;
   b. attend meetings of the Board and the Advisory Bodies of which they are a part while actively participating in deliberations to ensure they effectively contribute to decision-making processes;
   c. perform the specific functions assigned to them by the Board or its Chair, which are part of their commitment to serving the Company;
   d. inform the Board of any irregularity and risk situation in the management of the Company of which it has become aware;
   e. propose that a special meeting of the Board be called or additional matters be submitted under the agenda of the first meeting to be held to the Board Chair in order to deliberate on the issues it deems appropriate; and
   f. oppose the acts and agreements contrary to the Law, the Company's Governance and Sustainability System and the corporate interest, requesting that their opposition be recorded in meeting minutes.
   g. ensure that the Board maintains efficient and transparent relationships with its Advisory Bodies, the Audit Committee, when established, the Independent Auditors, the Executive Board and the shareholders;
   h. ensure the Company complies with these Bylaws and adopts good corporate governance practices;
   i. observe all the Company's internal policies to which it must submit, in particular comply with the provisions of Neoenergia's Code of Conduct for Management, Employees and Suppliers and the Company's Governance and Sustainability System;
   j. serve the Company with loyalty, ethics and diligence; and
   k. provide the statements required by law and/or requested by the Company, and inform the Board of any of the interests indicated in Article 18. Information obligations.1 of these Bylaws.

Article 12. Directors' duty of confidentiality

1. Directors must maintain the confidentiality of information and resolutions of the Board and the Advisory Bodies of which they are a part. They must preserve their confidentiality and refrain from disclosing the information, data, reports or discussions to which they have access in the exercise of their duties. Directors must not use such information for their own benefit or that of third parties, without prejudice to the obligations of transparency and information to which they are subject under applicable legislation.
2. Directors must also respect the limitations established for the use of the computer and telematic systems, applications and resources made available by the Company.
3. The obligation of confidentiality shall survive even when the Director leaves office, unless otherwise provided for in the legislation.
4. These duties must not prevent the normal flow of information between the Company and the remaining companies that are part of the Group within the scope of the general strategic and management guidelines established by Iberdrola, S.A., as a *holding company* and in the interest of companies that are part of the Group. Duties must also be performed within legal limits and without prejudice to the autonomy of the Company and its Subsidiaries.
5. The Directors who leave their position must return all corporate documentation to which they have had access in the exercise of their duties, including corporate or personal information stored in any means or device.

Article 13. Non-compete obligation

1. Directors, while serving their mandate, must not be a manager or provide services to another company for which the respective corporate purpose is identical or similar in part to that of the Company or one of the Company's competitors, provided that such companies: (i) are not part of the Neoenergia Group; (ii) are not part of the Group; or (iii) are not directly or indirectly controlled by the Company's parent company. Additionally, an exception is provided for the duties they may perform (i) in companies in which they represent the Group's interests, (ii) in companies in which any Group company holds an ownership interest, unless the Board understands that the Company's business interests are at risk, and (iii) in other cases in which participants in an Annual General Meeting, when required by law, or the Board, in the remaining cases, exempt the Director from the obligations provided for in this clause since they understand that there is no risk to business interests or to the Company.
2. Related and external Directors (as defined in these Bylaws), at the end of their mandate, regardless of the respective motive, may not serve as a director or officer or provide services to companies for which the respective corporate purpose is identical or similar in part to that of the Company or that is its competitor for a two-year (2-year) period, except in cases involving Group companies. Internal Directors' non-compete obligations (as defined in these Bylaws) shall be determined in their respective contracts. The Board, if it considers it appropriate, may exempt the Director from this obligation or reduce the period of its duration.

Article 14. Conflicts of interest

1. Directors must adopt the necessary measures to avoid conflicts of interest in accordance with applicable legislation and the fiduciary duties inherent to the exercise of their duties, and must perform their duties and exercise their right to vote in the interest of the Company regardless of the interests of the shareholder who appointed or elected them.

2. A conflict of interest will be considered to exist in the situations provided for by law and, in particular, whenever the Director's own interests or those of related third parties directly or indirectly conflict with the interests of the Company or the companies that are part of the Group, as well as the Director's duties before the Company.
3. Directors must also:
    a. refrain from intervening, whether on their own or together with a third party, in any business activities at the Company, its Subsidiaries and/or companies in which the Company or any of its Subsidiaries holds voting powers, without, however, holding control of such companies. Directors must also not intervene in business activities carried out between the Company and management's subsidiaries and affiliates, as well as remaining companies that are effectively or legally part of the same group as any of these entities, except with the prior and specific approval of the Board and subject to the Company's Related Party Transactions Policy;
    b. declare any direct or indirect private or conflicting interest prior to deliberating upon any matter submitted to the Board or its Advisory Bodies related to the matter at hand upon identifying such a matter. Directors must abstain from discussions on the subject and refrain from decision-making or issuing an opinion, depending on the specific case (except for the possibility of their limited participation at the request of the Board Chair to provide additional information on the matter at hand or on the parties involved. Directors must abstain in any case from decision-making or issuing an opinion, as provided for in the Related Party Transactions Policy); and
    c. refrain from using funds for their own benefit or that of third parties.
4. Without prejudice to the above provisions, conflicts of interest must be addressed according to the following rules:
    a. Communication: Directors who are made aware of a conflict of interest must notify the Board in writing through the Secretary upon becoming aware of the respective situation. Communications must contain a sufficiently detailed description of the situation that gave rise to a conflict of interest and indicate whether it constitutes a direct or indirect conflict or involves a Related Party, who must be identified, when applicable. This description must include, as appropriate, the subject matter and main conditions of the intended transaction or decision, including its estimated value or economic impact. Any doubt regarding the existence of a conflict of interest must be submitted to the Board Secretary, and the Director must refrain from addressing the matter until the situation at hand is clearly described.
    b. Abstention: Directors involved in a conflict of interest must refrain from participating in discussions and deliberating upon related matters in compliance with the applicable legislation and the Related Party Transaction Policy. For these purposes, the respective Director must leave the meeting during discussion and voting on the respective matter and must not be counted for the purpose of determining the quorum for resolution, exclusively in relation to the respective matter.
    c. Transparency: the Company must disclose, whenever required under applicable law, conflicts of interest involving Directors that arose during the respective fiscal year, provided that they are notified by the person involved or through any other suitable means.

5. The Board Secretary will maintain an up-to-date record of conflicts of interest reported by the Directors at a level of detail sufficient to provide a proper understanding of the nature, extent and impact of each situation of interest.

Article 15. Use of business assets

Directors shall use the Company's assets, resources, information and take advantage of business opportunities solely in the interests of the Company and are prohibited from:

a. using, for their own benefit or that of third parties, assets, resources, information or business opportunities at the Company or its Subsidiaries;

b. obtaining, directly or indirectly, undue or disproportionate advantages due to the exercise of their duties; and

c. acquiring assets, rights or business opportunities that they understand to be of interest to the Company or that it intends to acquire or develop for resale at a profit or use on their own behalf or that of third parties.

Article 16. Non-public information

Directors may only use non-public information belonging to the Company for private purposes under the following conditions:

a. if such information is not related to transactions involving the acquisition or sale of securities or financial instruments that contain information directly or indirectly referring to the issuer;

b. information does not imply any form of advantage for Directors in relation to third parties, including suppliers and customers;

c. use of the information does not result in damages to the Company; and

d. the Company does not hold an exclusive right to such information or a similar position.

Article 17. Business opportunities

1. The Director may not use Company business opportunities for their own benefit or that any Related Party, except where such an opportunity was first offered to the Company, and the Company has decided not to pursue it without the Director's influence. Furthermore, the Director's use of the business opportunity must have been previously authorized by the Board.".

2. For the purposes of article 18, business opportunities mean any potential for investment or a commercial transaction that has arisen or has been discovered in connection with the exercise of the position of Director, or through the use of the Company's means and information, or circumstances in which it is reasonable to infer that the offer of the opportunity by a third party was, in reality, intended for the Company.

3. In a similar manner, Directors shall refrain from using the name of the Company or invoking their status as a Director of the Company to carry out operations on his own account or on behalf of its Related Parties.

4. For the purposes of these Bylaws, "Related Party" means, with respect to any Director, any individual or legal entity (including association, *joint venture*, trust, investment fund, *partnership*, agency or organization), depending on the specific case, including: (a) spouses, ascendants, descendants or collateral up to the third degree; (b) entities directly or indirectly controlled by the Director or a Related Party; (c) cases in which the Director or their Related

Party directly or indirectly holds significant influence (as defined by Brazilian GAAP); or (d) cases in which a Director, whether directly or indirectly, holds more than 20% (twenty percent) of the shares, membership units or securities entitling the holder to voting rights themselves or on the part of a Related Party.

Article 18. Information obligations

1. Directors must inform the Company, through the Board Secretary, of ownership interests that they hold in the capital of any company that has an identical, analogous, complementary or similar corporate purpose as the Company and the positions and functions that they perform in such company. Additionally, they must declare the direct or indirect execution of any type of supplementary activities that constitute the Company's corporate purpose. Directors must also inform the Company of:
    a. all positions or activities they perform at other companies or entities, as well as their remaining professional obligations. Directors in particular must inform the Board before accepting any office of director or member of directors in another company or entity of:
    b. any significant changes in their professional status that affect the character or conditions for which they were appointed to the position of Director;
    c. judicial, administrative or any other proceedings brought against them and that, given their characteristics and importance, may affect the Company's reputation; and
    d. any situation or occurrence in general that may be relevant to their performance as a Company Director.
2. In the event of a potential conflict of interest of any member of the Board of Directors, if the director who is in this situation does not express his conflict of interest, any other director may do so. In such cases, conflicts of interest will be determined by the Board of Directors and, if they are found to exist, a lack of a voluntary manifestation from the respective Director will be considered a violation of the *Related Party Transactions Policy*.

Chapter V. Board Composition

Article 19. Number of Directors

Pursuant to its Bylaws, the Board must be composed of a minimum of five (5) and a maximum of fifteen (15) permanent members, to whom alternates responsible for substituting for permanent members may be assigned. Permanent and alternate members must be natural persons, whether residents of Brazil or not, and may be elected and removed at any time at an Annual General Meeting. Directors will serve a single 3-year (three-year) mandate and may be reelected.

Article 20. Director classification

1. Board members will be classified according to the following categories:
    a. **Internal directors**: Directors who exercise executive functions in the Company or maintain a relationship with the Company through which they act in the management, leadership or ordinary representation of their business activities.
    b. **Related directors**: Directors who are appointed or nominated by a controlling shareholder and are not classified as internal directors.
    c. **External directors**: Directors who are not classified as internal or related directors.

2. The appointment of external Directors must comply with applicable legal and statutory provisions and governance standards. Prior to being elected at an Annual General Meeting, the Company may assess whether nominees for external Director may perform their duties without being subject to relationships with the Company, any remaining Group company, or its managers or shareholders given their personal and professional conditions.
3. Directors' classifications shall not affect their autonomy in performing the duties of the position, nor the fulfillment of their duties of diligence, loyalty, and acting in the Company's interest.

Article 21. Requirements for investiture

1. Directors shall be vested in their respective positions by signing the respective investiture agreement within thirty (30) days of their election. This agreement will be recorded in the minutes for the respective meeting of the Board of Directors' and must include a declaration of a lack of impediments according to the requirements set forth in article 149, paragraph 2 of the Brazilian Corporations Act.
2. The investiture of the Directors will also be subject to their adherence to the Company's Governance and Sustainability System and, in particular, to the *Code of Conduct for Management, Employees and Suppliers*, without prejudice to specific adherence to the Company's remaining internal standards or policies as required under applicable regulations.
3. Directors must keep their personal data up to date with the Company's Office of the Superintendent for Corporate Governance, as well as make the declarations required under current legislation and the *Code of Conduct for Management, Employees and Suppliers*.
4. Directors must have general knowledge of the Company's activities, be familiar with accounting practices, financial management and other areas of business administration and have the skills and experience necessary for the exercise of the position.

Chapter VI. Positions

Article 22. Board Chair

1. The Board shall have one (1) Chair, who shall be elected from among the Board Members through a simple majority of votes at a Board meeting, as provided for in the Company's Bylaws. If the Board Chair is re-elected as a member of the Board at an Annual General Meeting, they will continue to hold the position of Chair without the need to be reelected by the Board, without prejudice to the Board's right to revoke the appointment by a simple majority vote from its members.
2. The positions of Board Chair and Chief Executive Officer or chief executive at the Company may not be held by the same person.
3. The Board Chair, without prejudice to remaining powers conferred therein under the Bylaws and applicable legislation, must:
    a. call Shareholders' Meetings, when the Board decides to hold them, as well as install them and act as chair;
    b. convene and chair Board meetings, set the agenda, and direct discussions and deliberations;
    c. comply with and enforce these Bylaws;

d. invite directors, employees, consultants, staff, and others deemed necessary and who can contribute to improving the information provided to Board members to attend Board meetings;

e. request, whether directly or through the Board Secretary, that specialized assistance be contracted at the Company's expense, including legal, accounting, technical, financial, commercial or other specialists, to address matters relevant to the Company in general or to the Board in particular;

f. ensure, through the Board, the effectiveness of the monitoring and evaluation system of the Company, the members of the Executive Board and the Board itself. The evaluations must be annual, and shareholders must be informed of the results;

g. ensure, with the support of the Board Secretary, that the Directors receive complete and timely information on the items on the agendas of the Board meetings in advance no later than the third (3rd) day prior to the respective meeting of the Board of Directors. The Chair must forward requests for clarification regarding questions or concerns to the Chief Executive Officer, and documentation from Advisory Bodies must be made available whenever they are summoned to a meeting;

h. organize, together with the Chief Executive Officer and the Board Secretary and under the Board's guidance, the participation of new Directors in onboarding and training programs that expose them to work activities and obtain information on the business of the Company and the Neoenergia Group, including those provided by entities specialized in generating and disseminating knowledge of best practices in corporate governance and related matters;

i. encourage debate by ensuring Directors are given the freedom to make decisions;

j. promote the work of the Advisory Bodies and ensure their effectiveness in the development of their functions and responsibilities, as well as ensure they are given the necessary material and human resources;

k. submit any proposal they deem appropriate for the proper functioning of the Company to the Board, specifically those corresponding to the functioning of the Board itself;

l. present proposals for updating these Bylaws and corporate governance and sustainability guidelines to the remaining Directors;

m. contribute to the Company's institutional relations with the Federal Government, States, Municipalities, regulatory bodies or agents (such as the National Electric Energy Agency - ANEEL and the Brazilian Securities and Exchange Commission - CVM), and other public institutions;

n. ensure that the Board inspects, evaluates and guides the Company's business, the members of the Executive Board and other managers of the Company; and

o. receive the notifications forwarded to the Board.

4. The Board Chair must grant the Directors leave.

Article 23. Board Vice-Chair

1. As provided for in the Company's Bylaws, the Board will have a single (1) Vice-President, whose election will be proposed by the Chair from among the Directors through a simple

majority of votes cast at a Board meeting. If the Board Vice-Chair is re-elected as a member of the Board at an Annual General Meeting, they will continue to hold the position of Vice-Chair without the need to be reelected by the Board, without prejudice to the right of revocation held by the Board through a simple majority vote from its members.

2. The Vice-Chair shall temporarily replace the Chair in their absence or in cases in which they are impeded from exercising their powers and shall hold the powers and responsibilities of the Chair in the exercise of this function.

3. The positions of Vice-Chair of the Board of Directors and Chief Executive Officer or the Company's principal executive may not be accumulated by the same person.

Article 24. Board Secretary

1. The Board Secretary shall be nominated by the Board Chair and elected through a simple majority vote from the Directors. The Secretary may or may not be a Director and shall serve a permanent mandate, which will remain in effect until the Board decides, by a majority of its members, to replace him.

2. The Secretary's duties are to:

   a. centralize the Company's relations with the Directors in general with regard to the Board's functions in accordance with the Chair's instructions;

   b. prepare and forward the calls of meetings containing a meeting agenda, which will be prepared jointly together with the Board Chair;

   c. manage the distribution of documentation related to meeting agenda among Directors within the minimum period required before the meeting date so that they may review its contents and effectively participate in the analyses and deliberations within the deadlines provided for in these Bylaws, to the extent applicable;

   d. make the necessary administrative arrangements for holding Board meetings, including summoning non-members whenever their presence is requested by the Chair;

   e. collect the Directors' signatures in meeting minutes whenever necessary. Electronic signatures may be used in such cases;

   f. maintain virtual files accessible to the Directors containing meeting minutes and documents that substantiated the meetings or that result from them;

   g. provide for the safekeeping of corporate records and other documentation. Upon leaving their position, the Vice-Chair must transfer the corporate documentation to the secretary, who will maintain and safekeep these documents during established periods;

   h. keep the minutes of Board meetings and the necessary public records, when applicable;

   i. comply with the Directors' requests for data and information; in a similar manner, centralize the workflow of receiving requests from the Directors regarding information and documentation related to matters of which the Board should be made aware;

   j. monitor pending issues and present them to the Chair to ensure they are reincluded in meeting agendas;

   k. propose, draw up documents and support the implementation of the resulting measures to improve the functioning of the Board;

l. the Vice-Chair may monitor meetings of Advisory Bodies, and contribute to preparing records of meetings and forwarding recommendations;

m. monitor the preparation of documents to be sent to the Directors, covering all the topics on the agenda of the Board meetings;

n. act as secretary for meetings of the Board;

o. draw up the minutes of the meetings of the Board, recording the essential points of the discussions and the deliberations;

p. centralize and assume responsibility for the workflow for receiving and sending communications and requesting information, of any nature: a) between shareholders and the Board; b) between the Directors and the Board Chair (and vice versa); and c) between the Executive Board and the Board. The Secretary must in such cases act in accordance with the Board Chair's instructions. In order to facilitate communication between the Directors and the Executive Board, questions and concerns and requests for information from the Directors must be sent through the Board Secretary and/or the Office of the Corporate Governance Superintendent;

q. ensure there is proper coordination between the Board and its Advisory Bodies, in particular with regard to the establishment of the necessary information workflows, and assess the appropriateness of the presence of the representatives from the Advisory Bodies requested by the Directors, given the matters to be addressed, the powers held by the respective body and the identity of individuals who have been summoned;

r. coordinate the provision of information that must be made available on the Company's website to the Finance and Investor Relations Boards (in the exercise of its duties related to investor relations) in compliance with the obligations imposed by current legislation and regulations and good corporate governance practices, provided that they do not conflict with the company's Bylaws;

s. advise the Board regarding the development and updating of the Company's Governance and Sustainability System, in compliance with the provisions of these Bylaws; provide information that must be incorporated into the Company's corporate website in accordance with the Governance and Sustainability System;

t. ensure the formal and material legality of actions taken by permanent management bodies, considering, among others, the provisions issued by the regulatory bodies and, in such cases, their recommendations, existing laws and the Company's Governance and Sustainability System;

u. ensure they are made aware of the investigation of complaints received against members of the Board of Directors according to the duties defined in the Company's Code of Conduct for Management, Employees and Suppliers and Compliance Office Bylaws; and

v. inform the secretary of Iberdrola, S.A.'s Board of Directors of the minutes for Annual General Meetings that are prepared. In a similar manner, the secretary must inform the Board of Directors of the decisions the Company has made as a shareholder of the Subsidiaries in which it is the sole shareholder.

3. In order to exercise their duties, the Secretary may rely, whenever necessary, on the support of the Company's Office of the Corporate Governance Superintendent, who will centralize and assume responsibility for the necessary bureaucratic and procedural functions –i.e.,

coordination of signatures and recognition of signatures on documents, when necessary, summoning non-members to appear at Board meetings, drawing up of Board meeting minutes in Company's records, among other matters that the Secretary deems pertinent. Additionally, the Secretary may, when and if necessary, rely on the support of the Company's Legal Executive Board in discharging their duties.

4. Remuneration received by Board Secretaries who are not Directors, members of governing bodies, or Company employees shall be approved by the Board through a majority vote from its members.

Chapter VII. Board Function

Article 25. Meetings

1. The Board of Directors shall meet as often as its Chair deems appropriate and at a minimum on five (5) occasions each year under ordinary circumstances in accordance with the corporate annual calendar defined by the Board. Special meetings shall be called by the Chair or, in cases in which they are absent, by the Board of Directors' Vice-Chair.
2. The dates and agendas of regular meetings must adhere to the annual corporate calendar, which will be defined by the Board Chair with the support of the Secretary after hearing from the Executive Board.
3. The Board shall approve the proposed annual calendar of ordinary meetings and the dates of the Shareholders' Meetings. Proposals must be submitted by the Secretary of the Board of Directors by the final meeting of each fiscal year.
4. In exceptional cases, the Chief Executive Officer may request that a special Board meeting be called, including a justification for calling the respective meeting, through means of a request sent to the Board Secretary, who will submit the request to the Chair and, subsequently notify the Chief Executive Officer of their decision.
5. At the Board Chair's request, any member of the Company's Executive Board, as well as any representative of the Company serving on the Boards of Directors at affiliates or Subsidiaries and persons who may help improve the information provided to the Directors may participate in Board meetings. Such persons must not participate in making decisions at the meeting. When deemed appropriate, the Board Chair may authorize that such persons take part in meetings remotely as provided for in article 29 of these Bylaws. The Secretary shall record in the minutes of the meeting the entry and exit of the guests at each meeting.
6. The Board may, at the Chair's request, request that an Independent Auditor or the Internal Auditing Department, as well as one or more members of the Compliance Office or any Company employee, be present at a meeting.
7. The Directors must receive the documents and information necessary for the exercise of their duties and resolutions within a maximum period of 3 (three) days prior to the date on which the meeting of the Board of Directors is held. Requests for information or documents shall be submitted through the Board Secretary.
8. Directors may review minutes for meetings of the Executive Board and the Audit Committee, when installed, as well as the Advisory Bodies

Article 26. Notice of meeting

1. Meetings of the Board will be called through any electronic means that allows for proof of such a call to be provided, in particular through the Board of Directors' website, which is a fundamental tool for the effective exercise of the Board's functions. The Office of the Corporate Governance Superintendent must forward calls of meeting to each Director no later than 3 (three) days before the meeting, indicating the matters to be addressed and the supporting documents that may be necessary to resolve upon matters on the agenda. Meetings of the Board may be held regardless of whether a call of meeting is issued if all Directors are present. Alternatively, calls of meeting and information may be sent to the email address Directors provided to the Company upon accepting their position, and Directors must notify the Company of any changes in their email. The Company will make available to the Directors technological and artificial intelligence tools that can contribute to the better exercise of their functions.
2. Between the date of convening and the date of holding the meeting, the Board Secretary may send the Directors updated supporting material as may be necessary for the matters to be deliberated upon and were sent to the Directors when the meeting was called.
3. On an urgent basis, meetings may be called by the Board Chair without observing the period provided for in Article 26. Notice of meeting 25.1 of these Bylaws, provided that all Directors are summoned.

Article 27. Installation, vacancies, leave and replacements

1. In order to be considered properly instituted, Board meetings must be provided the minimum quorum of a majority of the members serving a mandate.
2. In the event of absences or occasional impediments of any of the Board's permanent members, they will be replaced by their respective alternates, elected at a Shareholders' Meeting, if applicable. Board members must inform the Board Secretary and the Chair in advance of their absence so that their alternates may be summoned. There will be no replacement in the event of absences or occasional impediments of any of the other permanent members for whom there is no indication of an alternate.
3. Permanent Directors who are occasionally not able to participate in meetings shall be informed of the resolutions taken.
4. The Board Chair shall be replaced by the Board of Directors' Vice-Chair in cases where they are absent or impeded from discharging their duties. If both the Board Chair and Vice-Chair are absent, the Board shall be chaired by a Director elected from among the remaining members through a simple majority vote from the remaining directors.
5. A Director's position will be made vacant due to resignation, dismissal, disability, loss of office, a proven impediment, death or as a result of other events provided for by Law or applicable regulations. In such cases, the respective alternate Director may replace a permanent Director or their replacement may be appointed by the Directors at the next Annual General Meeting. In both cases, the substitute will only hold the position for the remainder of the replaced person's term of office.
6. If a Board member's resignation is requested, it must be delivered by letter or communication through electronic means and addressed to the Board Chair. The respective Director must sign the waiver agreement to be drawn up in the Meeting Minutes for the Board of Directors.

Article 28. Meeting location

Without prejudice to the provisions of these Bylaws regarding the holding of remote meetings, Board meetings shall preferably be held in person, at the Company's headquarters and may also be held at other locations.

Article 29. Multiconference systems – Meetings held using technology

If decided by the Board Chair, meetings held through multi-conference systems or any other means that allow the recognition and identification of participants remotely will be permitted. Such meetings must allow for permanent communication to be maintained between participants, regardless of their location, as well as their ability to speak and exercise of their vote in real time. Procedures must be adopted to ensure that participants remain connected, their identities can be confirmed, their confidentiality obligations are maintained, and business interests are protected by preserving access to the information that is transmitted and generated during the meeting, resolutions that are made, as well as the decisions and commitments that are adopted. Directors must observe security and privacy protocols established by the Company. Participants, wherever they may be, shall be deemed to be participants in one and the same meeting. The meeting shall be deemed to be held at the registered office.

Article 30. Votes cast in writing

In exceptional cases, meetings may be held in which decisions are taken by Directors casting their votes in writing. In such cases, the Directors must forward their votes, in writing, through the Board of Directors' website. Such votes shall be filed at the Company's headquarters and shall be valid for all legal purposes.

Article 31. Representation from another Director

1. On an extraordinary basis, Directors may be represented by another Director upon presenting and delivering the respective proxy instrument or voting-related orientations to the Board Chair. A copy must be delivered to the Board Secretary to be filed at the Company's headquarters. This instrument must include specific powers for representation at the meeting in question.
2. The specific power of attorney, as well as any voting guidance, when prepared in the form of a private instrument, do not require the recognition of signatures.

Article 32. Meeting agenda

1. Directors or the Chief Executive Officer, whenever they wish to include matters on meeting agendas, submit a proposal to the Board Chair, who shall notify the Directors and the Chief Executive Officer of the decision, as applicable.
2. Provided that they are submitted to the approval of the majority of the members of the Board, any items may be removed from the agenda of the meetings if they are not considered to be of an urgent nature, as well as those that are justified as a matter of urgency may be included.
3. Before calling a meeting and forwarding the agenda to the Board members, the Board Secretary shall submit the proposed meeting agenda to the Chair for approval with sufficient advance notice. The agenda of the meeting will be divided between the subjects of deliberation and information.
4. After the agenda is approved by the Board Chair, the Secretary shall arrange to call a meeting in accordance with the provisions of Board and company bylaws.

5. The inclusion of special matters on the agenda after it is approved by the Board Chair, Directors or the Chief Executive Officer shall be requested through the Secretary of the Board of Directors. The Secretary shall submit the proposal to the Chair and subsequently inform the Directors and the Chief Executive Officer of their decision, depending on the specific case.

Article 33. Resolutions and drawing up of meeting minutes

6. Resolutions will be made by the Board through a simple majority of votes from its members according to the provisions of the Company's Bylaws. They will be drawn up in internal or public meeting minutes, and meetings held by teleconference or videoconference shall also be considered.
7. Meeting minutes will be prepared by the Board Secretary with clarity and will record all decisions made, any expressions of conflicts of interest and subsequent abstentions from votes, responsibilities and deadlines. Minutes must be approved by the Directors present.
8. The Board Secretary must make meeting minutes available to the Directors by email or through the Board of Directors' website within five (5) days of the meeting. Once minutes are made available, Board members will have a period of up to 2 (two) calendar days to comment on their interventions. Failure to comment within this period shall be deemed to constitute agreement with the proposed text.
9. Meeting minutes may be prepared in the form of a summary, whenever necessary, and must exclusively describe resolutions intended to produce effects before third parties.
10. In the event that it is necessary to disclose meeting minutes drawn up in summary form before the Brazilian Securities and Exchange Commission (CVM), the Board Secretary must approve the final wording of such minutes in order to timely comply with regulatory requirements.
11. The minutes of the Board meeting containing resolutions intended to take effect before third parties shall be filed in the public register of commercial companies, as well as published and disclosed in accordance with the applicable legislation and regulations.
12. Once signed, meeting minutes will be made available on the Board of Directors' website.
13. The adoption of an electronic signature system validly recognized by the competent Brazilian bodies will be allowed.
14. The other minutes and specific items of a given Board meeting that contain strategic resolutions or that may jeopardize the legitimate interests of the Company will be filed at its headquarters as internal documents of the Board, of a confidential nature.

Chapter VIII. Board Advisory Bodies

Article 34. Board Advisory Bodies

1. The Board, for the purpose of obtaining advice and better performing its duties, may establish permanent or temporary advisory bodies ("Advisory Bodies"), in accordance with the provisions of the Company's Bylaws, under any name. The Board in such cases must define these bodies' objectives, powers, and composition. Advisory Bodies may adopt their own regulations, which must be approved by the Board.
2. The composition, operating standards, and authority of Advisory Bodies, and, where applicable, the remuneration received by their members, shall be determined by the Board in

accordance with the provisions of the Bylaws and reflected in the respective body's bylaws, if applicable.

3. For advisory purposes, the Board shall maintain, at a minimum, the following permanent advisory bodies, in accordance with the Company's Bylaws, the guidance and recommendations of which will not be binding upon the votes of the Board members: the Audit and Compliance Committee and the Executive Committee.
4. The responsibilities of the Advisory Bodies shall be defined by the Board, in addition to those that may be established in the internal regulations of the respective body, if adopted.
5. Permanent or temporary Advisory Bodies will not replace the remaining Management bodies. Regardless of the technical content of their activities, Advisory Bodies will not be responsible for making decisions, but rather to investigate and provide recommendations for resolutions to be taken by the Board.
6. Advisory Bodies shall study the matters within their competence and prepare proposals and make recommendations to the Board. The material necessary for the examination by the Board shall be made available together with the recommendation for consideration by the Board, and the Director may request additional information, if deemed necessary. Only the Board may take decisions on matters within its competence or that are brought to its deliberation.
7. Advisory Bodies may propose that the Board contract external consulting services to guarantee the effectiveness of their technical functions.
8. The members of the Advisory Bodies will be subject to the same responsibilities as the Director under the terms defined by law, applicable regulations, and company and Board Bylaws.
9. Advisory Bodies shall prepare minutes for their meetings and submit them to the Board.
10. The Board may establish "Working Groups" for the purpose of advising on specific issues that are not within the scope of Advisory Bodies' competence.

Article 35. Audit and Compliance Committee

1. The Audit and Compliance Committee constitutes an Advisory Body responding to the Board of Directors and will be composed of at least three (3) members (3) members, at least one (1) of whom must be an external Director. At least one (1) member must have recognized experience in corporate accounting matters. Members must be appointed by the Board.
2. The Audit and Compliance Committee will have a Chair and a Secretary, the latter of which must not be a Board member. Both the Chair and Secretary must be appointed by the Board. Members of the Audit and Compliance Committee who are also Directors will remain in their positions for the duration of their mandate as Board members.
3. The Audit and Compliance Committee shall be responsible for the powers assigned in its Bylaws.

Article 36. Executive Committee

1. The Executive Committee constitutes an Advisory Body reporting to the Board of Directors that performs an exclusively advisory function aimed at monitoring the execution of the Company's strategic guidelines and supporting analyses of matters of a strategic, financial and operational nature.

2. The Executive Committee is not constituted as a company executive body nor does it hold delegated powers. It is not granted any authorizations or powers conferred by law upon governing bodies, pursuant to Article 139 of the Brazilian Corporations Act. The term "Executive Committee" is used exclusively for internal identification purposes and does not imply the assignment of executive or management functions.
3. The Executive Committee will composed of a minimum of four (4) and a maximum of eight (8) members of the Board of Directors and will be subject to the following mandatory minimum composition: (i) the Chair of the Board of Directors, who will coordinate and chair the committee; (ii) the Chief Executive Officer, whenever they are also a member of the Board of Directors, and (iii) 2 (two) other Directors. The Executive Committee shall elect a Secretary, whether from among its members or not.
4. In cases involving a vacancy, the Board of Directors may appoint a substitute from among its members, observing, whenever possible, the composition provided for in this article.
5. The Executive Committee, without prejudice to the remaining duties conferred therein by the Board of Directors, must:
    a. monitor the execution of the Company's strategic guidelines, business plan and budget;
    b. monitor the performance of the Executive Board and promote continuous dialog with its members in order to provide adequate strategic alignment;
    c. identify and assess risks and opportunities that are relevant to the Company and report them to the Board of Directors;
    d. analyze and issue a recommendation to the Board on any matters within the Board's competence submitted by the Board itself, the Executive Board or the Chair; and
    e. analyze and issue an opinion on any matters within the competence of the Executive Board that they deem relevant to be submitted to the Executive Committee, without prejudice to the Executive Board's decision-making authority.
6. The Executive Committee shall meet, whenever necessary, upon notice being given by the Chair of the Board of Directors. Meeting minutes shall be drawn up containing the matters addressed. Meetings may be attended by members of the Executive Board and/or guests according to the nature of the matters subject to discussion.
7. Interaction between the Executive Committee and the Executive Board must observe principles of cooperation, transparency and strategic alignment for the purposes of:
    a. promoting alignment between the execution of the Company's activities and the strategic guidelines established by the Board of Directors;
    b. allowing for the timely identification and assessment of relevant risks and opportunities;
    c. guaranteeing the proper flow of information between the Executive Board and the Board of Directors, and
    d. contributing to the quality of the decision-making process, without prejudice to the Executive Board's autonomy in the use of its powers.
8. The Executive Committee may request any information from the Executive Board necessary in discharging its duties, which must ensure there is an adequate flow of information to the

Executive Committee, including by providing the materials and documents necessary for the analysis of the matters submitted in advance.

9. The performance of the Executive Committee will not affect nor limit the powers of the Executive Board, the Board of Directors or any of its Advisory Bodies, as provided for in applicable legislation and company and other applicable bylaws.

10. In the absence of specific rules, the provisions of the Audit Committee's Bylaws shall apply to the Executive Committee, provided they are consistent with the Executive Committee's characteristics and function.

Chapter IX. Remuneration of Directors

Article 37. Remuneration of Directors

1. The overall compensation of the Board shall be approved by the Shareholders' Meeting, and shall be paid monthly in a fixed amount to each Director, and no additional compensation shall be paid when more than one meeting is held or attended in a given month. By means of a specific waiver, the Directors may waive their compensation.

2. The remuneration received by the Board shall be provided to each Director on a monthly basis in a fixed amount, including during months in which no Board meetings are held.

3. Expenses necessary for the performance of the Board's activities are provided for in the budget for the Office of Corporate Governance Superintendent designated by the Company and must be sufficient to ensure its proper functioning.

4. Directors who participate in Advisory Bodies will be entitled to receive the corresponding remuneration in the manner established by the Board.

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BYLAWS OF THE NEOENERGIA AUDIT AND COMPLIANCE COMMITTEE

2026

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Chapter I. Bylaws

Article 1. Legal characteristics and purpose

1. The Audit and Compliance Committee (the "Committee") of Neoenergia S.A. (the "Company") is a permanent and internal statutory advisory body linked to the Board of Directors, with attributions to inform, analyze and submit proposals to the Board of Directors within the scope of its functions provided for in this document.
2. The Bylaws of the Audit and Compliance Committee (the "Bylaws") aim to establish how the Committee operates, its objectives and principles of action, subject to the provisions of the Bylaws, the Company's Governance and Sustainability System and the applicable legislation and regulations in force.
3. At the same time, considering that the Company is a subholding company in Brazil belonging to a group of companies, of which Iberdrola S.A. is its publicly traded holding company (the "Iberdrola Group" or "Group"), the objective of these Bylaws is also to establish the framework for the relations and exchange of information between the Company's Committee and the Audit and Risk Supervision Committee of Iberdrola S.A. and also, when applicable, between the Company's Committee and the corresponding committees of the companies that the Company directly or indirectly controls ("Subsidiaries"), so that, respecting the necessary corporate autonomy of the Subsidiaries, they can adequately exercise their respective functions in accordance with the law and with the Governance and Sustainability System, ensuring, in any case, compliance with the regulations applicable to each company.
4. These Bylaws were prepared while considering the applicable legal regulations, as well as the recommendations and best governance practices recognized and adopted both in Brazil and in international markets.

Article 2. Approval, change and prevalence

1. These Bylaws and their amendments must be approved by the Company's Board of Directors, on its own initiative or proposed by its Chairman, by the Chairman of the Committee or by the majority of its members, and the amendment proposal must be accompanied by a justification on the causes and scope of the intended amendment.
2. These Bylaws develop and supplement the Company's Articles of Incorporation and the Bylaws of the Board of Directors, which shall prevail in the event of a conflict with the provisions of these Bylaws, without prejudice to the provisions of Article 3.3 below.
3. These Bylaws were approved by the Board of Directors at a meeting held on July 9, 2026.

Article 3. Interpretation

1. These Bylaws will be interpreted in accordance with the law and the Governance and Sustainability System.
2. Doubts or disagreements in the interpretation of these Bylaws shall be resolved by a majority of the votes of the members of the Committee itself. In the event of a tie, the Chairman of the Committee shall have the deciding vote. Notice of the interpretation and solution of any concerns and disagreements by the Committee itself must be provided to the Board of Directors.
3. In the absence of specific rules, the provisions of the Company's Articles of Incorporation and the Bylaws of the Board of Directors regarding the operation of the Board of Directors, provided

they are not inconsistent with the Committee's nature and function, shall apply to the Committee. The provisions contained in Law 6.404, of December 15, 1976, as amended, apply fully to the members of the Committee, especially those referring to the responsibilities, duties, obligations, limits, impediments and prohibitions to the Company's managers.

4. The members of the Committee have the obligation to know and comply with these Bylaws, adopting all necessary measures for this purpose, and it is up to the Secretary of the Committee to provide them with a copy of this instrument, which will also be available on the Board of Directors' website and on Neoenergia's website.

Chapter II. Powers of the Committee

Article 4. Functional autonomy and relationship with related committees

The Committee shall perform its functions with full autonomy, without prejudice to the establishment of relationship mechanisms and exchange of information necessary for the proper performance of its duties with the similar committees that may exist in the Subsidiaries, as well as with the Audit and Risk Supervision Committee of Iberdrola S.A.

Article 5. Powers regarding the Internal Audit and Risks Board

In this context, the Committee's main powers will be:

a. Ensure the independence and efficiency of the Internal Audit and Risks Board so that it has sufficient resources and its members, the professional qualification necessary to perform their functions optimally.

b. Supervise and guide the activities of the Internal Audit and Risks Board, ensuring that it proactively exercises its powers and that its activity is focused mainly on the relevant risks of the Company and its Subsidiaries (including reputation), receiving periodic information about the activities it carries out.

c. Propose to the Board of Directors the appointment, re-election and removal of the person responsible for the Internal Audit and Risks Board. For the preparation of this proposal, the Chairman of the Committee shall maintain direct dialogue with the Director of Internal Audit and Risks of Iberdrola, S.A., keeping the Committee duly informed.

d. Evaluate the functioning of the Internal Audit and Risks Board and the performance of its annual activity plan. The Committee shall inform the Board of Directors and the Director of Internal Audit and Risks of the conclusions of the evaluation.

e. Analyze and forward to the approval of the Company's Board of Directors the budget proposal of the Internal Audit and Risks Board.

f. Approve the annual activity plan of the Internal Audit and Risks Board.

g. Ensure proper coordination between the activities of the Internal Audit and Risks, Compliance and Sustainability Board.

h. Supervise the annual activity plan, verifying that:

   (i) the conclusions of the Internal Audit reports are presented within the deadlines or with the expected punctuality, and include both the weaknesses and irregularities detected, as well as the action plans for their resolution and the monitoring of their implementation;

(ii) the Company's executive board takes into account the conclusions and recommendations of its reports;

(iii) the internal risk control and management systems function effectively and properly identify, manage, mitigate and quantify the main risks (financial and non-financial), and that these remain within the established tolerance values; and

(iv) based on the provisions of the Iberdrola Group's *General Bases of Control and Risk Management* ("*General Bases of Control and Risk Management*"), there is adequate coordination with other boards or areas of the Company that have attributions of competence in management, supervision and assurance and that the most relevant risks (including reputational, corruption-related and emerging risks), all in accordance with the risk strategy of the Company and the Group with respect to the Company and its Subsidiaries.

i. The Internal Audit and Risks Board shall periodically report to the Committee on the implementation of the annual plan and any incidents and changes that arise during its execution.

j. The Internal Audit and Risks Board shall submit to the Committee, for information purposes, an annual activity report containing at least a summary of the internal audit activities and reports carried out in the year, explaining the work that, although foreseen in the annual plan, was not carried out or those performed without provision in the initial plan, and will include an inventory of weaknesses, recommendations and respective action plans. This report must also be forwarded to the Director of Internal Audit and Risks of Iberdrola, S.A.

k. The Committee, through its chairman, may request the presence of the Director of Internal Audit and Risks in specific parts of the Committee meetings in which topics related to its sphere of competence are discussed, under the terms provided for in Article 26 below, regarding the participation of guests in the Committee meetings.

Article 6. Powers regarding internal control and risk management systems

In this context, the Committee will have the following powers:

a. Evaluate and monitor the Company's risk exposures and the effectiveness of the internal control and management systems associated with the Company's risks, ensuring that the main financial risks (including, among the financial ones, contingent liabilities and other off-balance sheet risks) and non-financial risks (including operational, technological, cybersecurity, data protection, legal, social, environmental, political and reputational, or those related to corruption) are properly identified and are aligned with the global processes and systems established within the Group, in accordance with the *General Bases for Risk Control and Management*. For these purposes, it will establish and review the risk map and the risk levels that the Company considers acceptable, as well as the measures foreseen to mitigate the impact of the identified risks, if they materialize, and the information and internal control systems that will be used to control and manage said risks.

b. Obtain reliable information on whether the most relevant risks are managed, controlled and maintained within the established tolerance values.

c. Analyze the internal control systems, together with the Independent Auditor (safeguarding its independence) and the Internal Audit and Risks Board, verifying: (a) their adequacy and

efficiency (including any deficiency or significant change in internal controls reported to the Committee by the Independent Auditors), accounting practices, controls and information procedures (and their corresponding management reports) of the Company; and (b) current accounting trends and updates, and take the necessary measures in this regard.

d. Together with the Independent Auditor (safeguarding its independence) analyze, together, any significant deficiencies in internal control that were identified by the auditor in the course of the audit work. For these purposes, the Committee may, if applicable, submit recommendations or proposals to the Board of Directors and establish the corresponding period for their monitoring.

e. Promote, always within its competencies, a culture in which risk is a factor that is taken into account in all decisions and at all levels of the Company.

f. Evaluate annually the list of the most significant financial and non-financial risks, as well as the different levels of risk tolerance established in the guidelines and risk limits to, if applicable, propose their adjustment, based on the information provided by the Company's management and the Internal Audit and Risks Board.

g. Submit to the Board of Directors, at least every quarter, a report on the internal control and risk management systems of the Company and its Subsidiaries. This report will later be shared by the Chairman of the Committee with the Chairman of the Audit and Risk Supervision Committee of Iberdrola, S.A., to allow the latter committee to perform the functions entrusted to it in relation to the Group's internal control and risk management systems.

h. Report to the Board of Directors on the main disputes of the Company and its Subsidiaries, in order to identify the risks and contingent liabilities arising from ongoing lawsuits and processes.

i. Supervise the data protection and cybersecurity activities reported to the Committee, reporting the respective analyses to the Board of Directors.

Article 7. Powers regarding the process for preparing the Company's financial information

In this context, the Committee’s main powers will be:

a. Supervise the process for the preparation and presentation, transparency, clarity, coherence and integrity of the economic and financial information of the Company and its Subsidiaries. In this regard, the Committee shall ensure that the interim financial statements are prepared in accordance with the same accounting standards as the annual financial statements, proposing changes in accounting policies and practices in accordance with the Company's general accounting policies and practices. Such supervision shall be carried out on a continuous and timely basis, when necessary to address unforeseen events, when the Committee deems it appropriate or at the request of the Board of Directors.

b. Evaluate any proposals for changes in accounting practices and policies within the general accounting practices and policies of the Neoenergia Group and present recommendations or proposals to the Board of Directors, in order to safeguard the integrity of their application.

c. Evaluate and prepare a report on the Company's annual financial accounts and information and on the interim financial information before being submitted for approval by the Board

of Directors, in the case of the annual financial accounts and information, or by the Executive Board, in the case of the interim financial information. This report will be made available to the chairman of the Audit and Risk Supervision Committee of Iberdrola, S.A., to allow it to supervise the process of preparing and presenting the economic and financial information related to the Group as a whole, as well as its integrity. Financial information for consolidation must be reported by the Committee before being submitted for approval by the Board of Directors in the case of annual financial accounts and information, or by the Executive Board in the case of interim financial information, in accordance with the provisions *of the Iberdrola Group's Financial and Non-Financial Information Preparation Policy*.

d. Request information on significant adjustments identified by the Independent Auditor or resulting from reviews conducted within the Group, as well as the position of the Executive Board on these adjustments.

e. Verify compliance with legal requirements and the correct application of accounting and financial information principles and practices that may be applicable in relation to the Company's annual accounting.

Article 8. Powers regarding Independent Audit

In this context, the Committee's main powers will be:

a. Propose to the Board of Directors the conditions for hiring the Company's Independent Auditor, as well as give an opinion on its hiring and dismissal of the Independent Auditor, in accordance with applicable legal regulations.

b. Review the content of the audit reports before their issuance, in order to avoid reservations, and evaluate the results of each audit of accounts, supervising the responses of the Company's Executive Board to its recommendations

c. Issue annually, before the issuance of the Audit Reports, a report on the independence of the Independent Auditor. This report shall address, in all cases, the provision of additional services referred to in the following item, considered individually and as a whole, except those other than the audit of the accounts and in relation to the independence regime or the regulations governing the audit activity of the accounts.

d. Receive information on the provision of any services additional or different from those of the audit of accounts that the Company's auditor may provide to the Company or its Subsidiaries. The Committee will prepare a report for the Company's Board of Directors and make it available to the Chairman of the Audit and Risk Supervision Committee of Iberdrola, S.A. for the appropriate purposes.

e. Establish appropriate channels of communication with the Independent Auditor to gather information on matters that could compromise the auditor's independence, for evaluation by the Committee, as well as on any other matters related to the audit process, ensuring that there are no instances of disqualification or conflict of interest. In any case, the Committee shall obtain annually from the Independent Auditor a formal declaration of its independence from the Company or its Subsidiaries, in addition to detailed and individualized information on the additional services of any nature provided and the respective fees received, whether paid to the auditor or to persons or entities related to it, in accordance with the rules governing the independent audit activity.

f. Obtain regular information from the auditor on any aspects provided for in the accounting audit legislation and in the technical auditing standards in force at any time, establishing for these cases the appropriate information channels between the Company's Internal Audit and Risks Board and the Internal Audit and Risks Board of Iberdrola, S.A., reporting by the Committee to the Board of Directors when established by law or in the Company's Governance and Sustainability System.

g. Serve as a communication channel between the Board of Directors and the Independent Auditor, from whom the Committee will regularly obtain information on the audit plan and the results of its implementation.

Article 9. Powers regarding the Company's non-financial information

In this context, the Committee's main powers will be:

a. supervise, based on the available sources of information, the process of preparation and presentation, the clarity and integrity of the non-financial information of the Company and its Subsidiaries, informing the Audit and Risk Supervision Committee of Iberdrola, S.A. accordingly.

Article 10. Powers regarding the Compliance Unit

In this context, the Committee's main powers will be:

a. Propose to the Board of Directors the proposal for the appointment, re-election and dismissal of the person responsible for the Compliance Area and, on its own initiative or at the proposal of the Compliance Unit, that of the other members of the Compliance Unit, in accordance with the provisions of the Compliance Unit's Regulations and considering the profiles that, due to the development of the Company's activities, are adequate to the fulfillment of its functions.
b. Review and validate the annual budget of the Compliance Unit, prior to its submission to the Board of Directors for final approval, as well as approve its annual activity plan, ensuring that the Compliance Unit has the human and material resources necessary for the performance of its functions, and ensuring its independence and effectiveness.
c. Issue an annual opinion on the Compliance Unit's compliance with its Annual Activity Plan and its performance, and submit it to the Board of Directors for information.
d. Receive information from the Compliance Unit on relevant matters related to the effectiveness of the Company's Compliance System. In any case, the Committee shall issue an opinion on the annual report on the effectiveness of the Company's Compliance System prepared by the Compliance Unit and forward it to the Board of Directors.
e. Receive information from the Compliance Unit in relation to any relevant issue related to regulatory compliance and the prevention and correction of irregularities, unlawful acts or acts contrary to the law or the Governance and Sustainability System.
f. Review, through the Compliance Unit, the Company's internal policies and procedures to prevent inappropriate conduct and identify any policies or procedures that are more effective in promoting the highest ethical standards.
g. Have direct access, in accordance with the provisions of the Compliance Unit's Regulations, to complaints or information made through internal information channels

enabled by the Company, which may have a material impact on financial information or internal control and, when deemed necessary, propose timely actions to reduce the risk of its practice in the future. The Compliance Unit will report to the Committee the existence of such complaints or reports and provide all documentation related to the processing of the investigation requested.

h. Report to the Board of Directors on the proposed amendments to the Compliance Unit's Bylaws.

Article 11. Powers regarding Transactions with Related Parties:

In this context, the Committee's main powers will be:

a. Analyze and issue a recommendation to the Board of Directors about Transactions with Related Parties, under the terms of the Policy on Transactions with Related Parties and the Board's approval, evaluating, among other aspects, compliance with market conditions, the reasonableness and interest of the Company in the transaction, as well as the existence of potential conflicts of interest or undue benefits to any of the parties involved.

Article 12. Other powers

1. Report to the Board of Directors the corporate restructuring operations that the Company plans to carry out, analyzing its economic terms and conditions, including, when applicable, the exchange ratio, as well as its accounting impact.
2. Report to the Board of Directors, prior to the adoption by the Board of Directors of the corresponding resolutions, on the constitution or acquisition of shares in special purpose companies controlled, directly or indirectly, by the Company, or domiciled in countries or territories classified as tax havens or territories included in the list of non-cooperative jurisdictions of the European Union in force, as well as on any other operations of a similar nature that, due to their complexity, may compromise the transparency of the activities of the Company and its Subsidiaries or the Iberdrola Group, with forwarding the respective report to the Chairman of the Audit and Risk Supervision Committee of Iberdrola, S.A.
3. Report annually to the Board of Directors the situation of companies domiciled in tax havens or territories included in the list of non-cooperative jurisdictions of the European Union in force and special purpose companies controlled, directly or indirectly, by the Company, detailing, when applicable, their operational status, with forwarding the respective report to the Chairman of the Audit and Risk Supervision Committee of Iberdrola, S.A.
4. Issue and submit to the Board of Directors an annual report on the degree of compliance with the Tax Policy and on the tax criteria applied.
5. Evaluate, monitor and recommend to the Board of Directors the correction or improvement of the policies and standards that are part of the Company's Governance and Sustainability System.
6. Ensure that the Company has adequate means to receive and process information about non-compliance with legal and regulatory provisions applicable to the Company, in addition to

internal regulations and codes, including the provision of specific procedures to protect the provider and the confidentiality of the information.

7. Oversee the Company's performance in terms of sustainable development and, in particular, whether its environmental and social practices are in line with the Iberdrola Group's global strategy and policies, as well as, where appropriate, those approved by the Company's Board of Directors within the scope of its competencies, and report to the Board of Directors on the matter.

8. The Committee may assume other functions that, when applicable, are assigned to it by the Board of Directors.

Article 13. Report to the Board

The Chairman of the Committee shall communicate to the Board of Directors the matters discussed and the resolutions adopted at its meetings at the first meeting of the Board of Directors subsequent to the Committee's meeting.

Article 14. Annual report of the Committee's activities

The Committee will prepare an Annual Report of its activities, in relation to the previous year, which will be disclosed, when applicable, in the manner defined by the Company and by the applicable regulations, and must be submitted to the approval of the Board of Directors within 6 (six) months after the end of said year. This report may subsequently be made available to the Chairman of the Audit and Risk Supervision Committee of Iberdrola, S.A.

Article 15. Relations with the Audit and Risk Supervision Committee of Iberdrola, S.A. and similar committees of the Subsidiaries

1. The relationship of the Committee with the Audit and Risk Supervision Committee of Iberdrola, S.A., as well as with the audit committees that may be established by the Subsidiaries, will be governed in accordance with the provisions of the *General Framework for Coordination and Information Relations between the Audit Committees of Iberdrola and its Group*, as approved by the Company's Board of Directors within the scope of its corporate autonomy, to ensure the cooperation, coordination and exchange of information necessary for the proper performance of their respective functions, respecting the corporate autonomy of all Group companies.

2. The coordination relationships must be channeled by the chairman of the audit committee of the Company and the company integrated into the Iberdrola Group in question, and must aim to ensure that the Committee is aware of matters with a possible significant impact on the level of the Iberdrola Group dealt with by these companies.

3. In the case of the Subsidiaries if they have audit committees, they may have their own regulations, which will regulate the principles of action and their internal operating regime and whose scope, respecting the level of guarantees of the Governance and Sustainability System, as well as the principles of coordination and information that must govern the relations between the audit committees of the companies of the Iberdrola Group for the full fulfillment of their respective functions, will be in accordance with the content of these Regulations, without prejudice to the adaptations that they require in view of the circumstances of each company.

4. In order to fulfill the responsibilities assigned to the Committee in these Bylaws, in relation to Internal Audit, the Company's Director of Internal Audit and Risks must establish the

appropriate framework for cooperation, coordination and information relations with the internal audit departments or boards and risks that may exist in other Subsidiaries, in order to ensure the necessary coordination and exchange of information for the proper performance of their respective functions, respecting the corporate autonomy of all Group companies.

5. Likewise, the Company's Compliance Unit will establish an adequate framework for cooperation, coordination and information relations with the compliance units or functions that may exist in the Subsidiaries, respecting the corporate autonomy of all companies of the Neoenergia Group.

Chapter III. Composition

Article 16. Composition

1. The Committee shall consist of at least three (3) and at most five (5) members, appointed by the Board of Directors from among its members, who may have their alternates.
2. The Board of Directors shall ensure that the members of the Committee, collectively, and in particular its Chairman, possess the knowledge, skills and experience appropriate to the duties they will perform. For the purposes of appointment, necessary training should be considered for the proper understanding of the different issues related to the reporting of financial and non-financial information, as well as the audit of accounts. In addition, the Board will ensure that the Committee has, in its joint composition, adequate knowledge and experience in accounting, auditing, finance, internal control and risk management (both financial and non-financial), business and energy sector, in addition to an adequate understanding of information technology and cybersecurity, without necessarily being an expert in these issues.

Article 17. Positions

1. The Committee will have a Chairman who will be elected by the Board of Directors from among its members and who will perform the duties set forth in these Bylaws and others established by the Committee and who must have the necessary capacity and sufficient availability to give the Committee a greater dedication than the other members.
2. The Committee shall elect, from among its members or not, a person to act as Secretary of the Committee, who shall perform his duties in accordance with the provisions of these Bylaws and other guidelines established by the Committee or the Board of Directors. The Committee Secretariat is responsible for maintaining, preserving and protecting the Committee's minute book and the social documentation arising from its operation.

Article 18. Term of office

1. The members appointed to the Committee shall exercise their terms of office: (i) for the same term as their respective terms of office on the Board of Directors, when applicable; or (ii) for the term defined by the Board of Directors at the time of their appointment as a member of the Committee.
2. The members of the Committee shall be deemed to have been sworn in on the date of their designation by the Board of Directors. The members of the Committee who are re-elected as members of the Company's Board of Directors will remain in their positions on the Committee, without the need for a new appointment.

Article 19. End of term of office and dismissal

The members of the Committee will be immediately removed from their positions: (i) when, for any reason, including resignation or dismissal, they cease to exercise the function of Director of the Company; or (ii) by decision of the Board of Directors.

Chapter IV. Training

Article 20. Welcome program

The new members of the Committee will receive, before the first meeting in which they participate, an integration program that facilitates their active participation from the first moment.

Article 21. Training program

The Committee will have a periodic training plan that ensures the updating of the knowledge of its members within the scope of its powers, focusing, especially, on the novelties of the accounting and regulatory standards applicable in Brazil, in the processes of preparation of financial and non-financial information, in internal and external audit, risk management and supervision, internal control, cybersecurity and technological advances relevant to the Company.

Chapter V. Operation

Article 22. Committee Meetings

1. The Committee shall meet as many times as necessary, at the discretion of the Chairman of the Committee, to fulfill its duties, and at least four (4) times a year or when requested by at least half of its members.
2. The Chairman of the Board of Directors and the Chief Executive Officer may request information meetings with the Committee, on an exceptional basis.

Article 23. Annual and local calendar of meetings

1. The calendar of ordinary sessions shall be fixed by the Committee itself before the beginning or at the first session of each fiscal year and shall include the tentative agendas and appearances that, as the case may be, are deemed necessary, and may be modified by resolution of the Committee itself or by decision of its chairman.
2. The meetings will be held in person at the place indicated in the call.
3. The Committee, by resolution of its Chairman, may hold meetings through multi-conference systems or any other means that allow the recognition and identification of participants at a distance, permanent communication between participants, regardless of where they are, as well as their manifestation, in any case in real time, adopting the procedures that ensure that connections are made with full guarantee of the identity of the participants, the duty of secrecy and the protection of the social interest in preserving access to the information transmitted and generated during the meeting, the decisions that are made therein, as well as the commitments that are adopted, and the members of the Committee must observe the security and privacy protocols established by the Company. Participants will be considered as attendees of one and the same meeting. The meeting shall be deemed to be held at the registered office.
4. If none of the members of the Committee objects, the votes may be held in writing and without the need for a face-to-face or virtual meeting, applying, for this purpose, the rules provided for in the Bylaws for the resolutions of the Board of Directors.

Article 24. Call

1. The meetings will be convened by the Secretariat of the Committee, by order of its Chairman, through the use of new technologies and, in particular, through the web of the Board of Directors, as a fundamental tool for the effective exercise of the functions of the Committee, expressing the place, date and time of the meeting, as well as the agenda to be discussed.
2. The call notice will be sent sufficiently in advance so that Committee members receive it no later than the second day prior to the meeting date, except in the case of urgent sessions.
3. It will not be necessary to call the meetings of the Committee in advance when, in the presence of all its members, they unanimously accept the holding of the meeting and the items to be dealt with on the agenda.

Article 25. Installation and representation

1. The Committee shall be validly constituted when the majority of its members or their alternates attend.
2. The meetings shall be chaired by the chairman of the Committee, who shall be assisted by the Secretary.
3. Any Committee member who is unable to attend a particular meeting must inform the Chairman of the Committee prior to the meeting, through the Secretary of the Committee, of the name of their alternate, if any, who may represent them exclusively at that meeting.

Article 26. Resolutions and Recommendations

1. Resolutions and/or recommendations shall be adopted by an absolute majority of votes of the members present or represented at the meeting. In the event of a tie, the chairman shall have the deciding vote.
2. The Secretary of the Committee shall draw up minutes of each of the sessions held, which shall be approved by the members present.

Article 27. Guest attendance

1. The Chairman of the Committee may also request, through the Secretary of the Committee, with a copy, at his discretion, to the Chairman of the Board and the Chief Executive Officer of the Company, the attendance of any officer, executive or employee of the Company, as well as any member of the boards of directors of companies in which the Company has an interest, whose appointment has been proposed by the Company, provided that there are no legal impediments to this.
2. To ensure greater efficiency in guest attendance, the Chairman of the Committee should review the agenda for each meeting, the meeting schedule, and the respective responsibilities of the individuals whose attendance is requested.
3. Persons who are not members of the Committee may not attend the parts of the meeting in which aspects that are not within the scope of their powers or functions are dealt with, except in specific cases under justification that must be included in the respective minutes of the meeting. The secretary shall record in the minutes the entries and exits of those invited to the meetings.
4. The Committee, by resolution of its Chairman, may request the presence, at its meetings, of the Company's Independent Auditor and/or the auditor of any entity linked to the Company, provided that there are no legal impediments to such participation. In no case will the

Company's Independent Auditor participate in the deliberative part of the Committee's meetings.

5. The presence of members of the Executive Board, professionals or other directors, executive or not, as well as third parties, at Committee meetings will be occasional and only when necessary, prior call of the Chairman of the Committee, through the secretary, and will be strictly limited to those items on the agenda for which they are called and will not participate in the deliberative part of the Committee meetings, except in concrete cases whose adequate justification will be included in the minutes of the meeting. The secretary shall record in the minutes the entries and exits of the guests to the sessions.
6. It will be sought, as far as possible, to concentrate and reduce the annual appearances on the Committee of the same guest.
7. When deemed appropriate, the Chairman of the Committee may authorize guests to participate remotely, using the communication systems described in Article 21.3 above.

Chapter VI. Authorities, participation, right to information, duties, and evaluation of the Committee

Article 28. Authorities of the Committee

1. The Committee may access information, documents, accounting and non-accounting records, contracts, among other information and documents necessary to carry out its activities.
2. The Committee may propose to the Board of Directors, for its deliberation, the hiring of consulting services from external professionals for the best performance of its functions. The Committee will assess the independence of said advisor, ensuring that any conflicts of interest do not compromise the independence of the external advice received. External professionals must submit their reports directly to the Chairman of the Committee. The rules set forth in Article 26 above, regarding the attendance of guests, shall apply to the attendance of external professionals at Committee meetings, to the extent that they are applicable. The hiring of these professionals must be carried out in accordance with the provisions of the Company's Bylaws, as well as the Company's internal procedures, policies and/or instructions.

Article 29. Participation and right to information of Committee members

1. In order to favor a diversity of opinions that enriches the analysis and proposals of the Committee, its Chairman shall ensure that all members participate freely in the deliberations, free from internal or third party pressures. The Chairman of the Committee shall foster constructive dialogue, free expression and critical positioning among the members, and the Board of Directors shall ensure that the Chairman of the Committee has adequate leadership capacity and communication skills.
2. The Chairman of the Committee, with the support of the Secretary of the Committee, will make available and send the necessary information and documents to the other members of the Committee, with the necessary advance notice for each meeting, to allow prior analysis and correct preparation for the meeting.

Article 30. Duties of Committee members

1. The members of the Committee shall act independently of judgment and action in relation to the rest of the organization and perform their work with the utmost diligence and professional competence. Specifically, the presence at the Committee's meetings presupposes the

sufficient prior dedication of its members to the analysis and evaluation of the information received.

2. In the exercise of their duties, Committee members shall comply with these Bylaws and applicable laws regarding professional skepticism, critically evaluating the conclusions presented by the Executive Board or third parties outside the Committee, weighing the arguments for and against so that each member, as well as the Committee as a whole, may form their own conviction.
3. The members of the Committee shall be subject, in this condition, to all duties applicable to the Directors provided for in the Bylaws of the Board of Directors, insofar as they are applicable to the functions performed by the Committee.

Article 31. Evaluation

The Board of Directors, on its own initiative or upon a proposal from the Committee, may carry out an annual evaluation of the functioning of the Committee in a given fiscal year, with a view to strengthening its operation.

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Corporate Governance Policy

Updated on October 13, 2026

The Board of Directors of NEOENERGIA S.A. (the "**Company**") has the authority to continuously establish, assess and review the Company's Governance and Sustainability System, as well as to approve and update the policies setting forth the guidelines governing the Company's activities and, where applicable, informing the policies that the companies comprising the group whose controlling entity, as defined by law, is the Company may approve in the exercise of their corporate autonomy (the "**Subsidiaries**" and the "**Neoenergia Group**").

In exercising these powers and within the framework of applicable law, the Company's *Bylaws* and the *Purpose and Values of the Iberdrola Group* (the "***Purpose and Values***"), as well as the corporate governance strategy, the Board of Directors approves this *Corporate Governance Policy* (the "***Policy***"), which, with respect to the Company, observes, develops and adapts the *Ethical and Basic Principles of Governance and Sustainability of the Iberdrola Group* (the "***Ethical and Basic Principles of Governance and Sustainability***" and the "**Group**," respectively).

1. Scope of Application

This *Policy* applies to the Company. Nevertheless, it includes principles that supplement the *Ethical and Basic Principles of Governance and Sustainability* in the area of corporate governance. Accordingly, the principles of this *Policy* inform the actions and specific regulations of the Neoenergia Group's Subsidiaries, subject to their respective powers and corporate autonomy in this area.

These principles shall also guide, where applicable, the activities of Instituto Neoenergia, which is affiliated with the Neoenergia Group.

The Company shall promote the alignment of the regulations of companies in which it holds an interest but that are not part of the Neoenergia Group, as well as joint ventures, temporary associations and other entities it manages, with the principles set forth in this *Policy*.

2. Purpose

The purpose of this *Policy* is to establish the Company's overall corporate governance strategy and commitments, in its capacity as the Group's subholding company in Brazil, based on the general corporate governance strategy defined in the *Framework for the Definition and Coordination of the Iberdrola Group* (the "***Framework for the Definition and Coordination of the Group***"), through the application of the highest ethical standards and compliance with generally recognized good-governance recommendations, while taking into account its specific characteristics and circumstances.

The Company views corporate governance as serving the corporate interest, understood as the common interest of all shareholders in a company committed to creating comprehensive (economic, environmental and social) and sustainable value through the activities included in its corporate purpose, while considering the other Stakeholders connected with its business activities and institutional context, in accordance with the *Purpose and Values*, the *Ethical and Basic Principles of Governance and Sustainability* and the achievement of the social dividend.

3. Principles of the Corporate Governance Strategy

To achieve the objectives associated with the Governance and Sustainability System, the Company adopts and promotes the following operating principles in each of the areas indicated below:

a) Regarding good governance: the Company shall adopt advanced corporate governance practices, taking into account applicable regulations and generally recognized good-governance recommendations, based on corporate transparency and mutual trust with its Stakeholders.

   In its corporate governance practices, the Company shall incorporate the basic rules that characterize the rule of law, linked to the principles of legality and legal certainty.

b) Regarding shareholders: within the framework of the corporate interest, the Company includes in its strategic planning specific and measurable financial and non-financial objectives that consistently seek to improve profitability and create sustainable value for shareholders.

c) Regarding the segregation of duties and decentralized management within the organization: the structure is based on appropriate separation between strategic definition, organization, coordination and oversight functions and effective management functions, as well as between the central strategy function and decentralized executive responsibilities, with a Group structure guided by the principle of subsidiarity and respect for the corporate autonomy of the companies comprising the Group.

   The Company respects the legal and functional separation of the regulated companies within the Neoenergia Group and the corporate autonomy of its Subsidiaries, particularly publicly held companies. To this end, it maintains specific mechanisms and procedures to prevent, identify and resolve conflicts of interest and allocation-of-authority issues, whether isolated or structural and ongoing.

d) Regarding the composition of the Board of Directors, its Advisory Bodies (as defined below) and the Executive Board: the Company promotes a diverse, independent, appropriate and balanced composition of the Board of Directors as a whole and seeks

its periodic and staggered renewal. The Company likewise promotes a diverse, independent, appropriate and balanced composition of the Executive Board and the Board of Directors' Advisory Bodies.

The Board of Directors has an Executive Committee, an Audit and Compliance Committee, and three advisory committees supporting senior management: (i) the Risk Committee, (ii) the Security, Resilience and Digital Technologies Committee, and (iii) the Reputation and Sustainability Committee.

e) Regarding senior management compensation: it is based on promoting value creation and achieving corporate objectives to ensure maximum alignment with the Company's Stakeholders, while attracting, retaining, engaging, motivating and developing the best talent and promoting appropriate principles and practices that contribute to long-term sustainability.

f) Regarding transparency: the Governance and Sustainability System assigns to the Board of Directors the highest-level responsibility for overseeing that the financial and non-financial information approved by the Company is true, appropriate, relevant, accurate, complete, clear, reliable and useful. In this regard, the provisions of the *Policy for the Preparation of Financial and Non-Financial Information of the Iberdrola Group* shall be observed.

   The overall strategy for communicating corporate financial and non-financial information is implemented through information and communication channels designed to maximize the dissemination and quality of the information made available to the market, shareholders, the financial community and other Stakeholders.

g) Regarding tax matters: the Company's tax strategy is based on three core pillars—compliance with tax obligations, ongoing cooperation with tax authorities and transparency. The Company shall also seek appropriate coordination of the tax practices adopted by its Subsidiaries, always in pursuit of the corporate interest and in support of a long-term business strategy that avoids tax risks and inefficiencies in the execution of business decisions.

h) Regarding internal audit and the risk function: to better perform its duties, the Company has its own Internal Audit and Risk department, which carries out its responsibilities under principles of coordination, cooperation and information-sharing with the Internal Audit and Risk Department of Iberdrola, S.A., as the Group's holding company, and with the corresponding departments or areas of its Subsidiaries, consistent with the Group's decentralized structure and the corresponding individualization and segregation of responsibilities among the companies comprising the Group.

i) Regarding regulatory and ethical compliance: the Company ensures compliance with applicable regulations and its Governance and Sustainability System and promotes a preventive culture based, on the one hand, on the principle of "zero tolerance" for misconduct and unlawful acts contrary to law or its Governance and Sustainability

System and, on the other hand, on the ethical principles and responsible conduct that must govern the actions of its directors, professionals and suppliers.

For this purpose, the Company has its own effective, autonomous, independent and robust *Compliance* System, comprising a structured set of rules, formal procedures and substantive actions designed to ensure that the Company operates in accordance with ethical principles, the law and internal regulations—particularly the Governance and Sustainability System—to contribute to the full realization of the *Purpose and Values* and the corporate interest, and to prevent and manage the risk of regulatory and ethical breaches by its directors, professionals or suppliers within the organization.

Responsibility for proactively and independently overseeing the implementation and effectiveness of the Company's *Compliance* System rests with the Compliance Unit, an internal and permanent collegiate body reporting to the Company's Audit and Compliance Committee. For this purpose, it has broad authority, budgetary autonomy and operational independence.

The Company's Compliance Unit and the respective compliance units and/or functions of its Subsidiaries carry out their responsibilities under principles of coordination, cooperation and information-sharing, particularly in compliance with the Governance and Sustainability System provisions concerning decentralized effective business management and the corresponding individualization and segregation of responsibilities among the companies comprising the Group.

4. Relationships with Shareholders of Neoenergia Group Companies

The Board of Directors recognizes the continued, effective, ongoing, constructive and sustainable engagement of shareholders in corporate affairs as a strategic objective of the Neoenergia Group, together with continued attention to the transparency of the information it publishes and to relationships with both individual shareholders and institutional investors. All such actions are governed by applicable regulations and the Governance and Sustainability System and, in particular, by the principles established in the *Sustainable Development Policy*.

As part of shareholder engagement, the Company proactively and continuously seeks close, cooperative interaction with shareholders to foster a sense of ownership through direct, fluid, constructive, ongoing, effective and inclusive dialogue that helps align their interests with those of the Company.

Shareholders, in turn, must exercise their rights and fulfill their duties with loyalty, good faith and transparency, within the framework of the corporate interest, which takes precedence

over each shareholder's individual interests, in compliance with applicable law and the Governance and Sustainability System to the extent applicable.

5. Group Governance Model

The Company is the Group's subholding company in Brazil and holds certain interests in other entities engaged in the energy business.

As a subholding company, one of the Company's principal functions is to perform strategic organization and coordination functions in Brazil in relation to its Subsidiaries, taking into account their characteristics and specific features, and to centralize the provision of shared services to operating companies, in all cases in accordance with applicable law and the Governance and Sustainability System.

This structure enables an agile and efficient decision-making process for the ordinary management of the operating companies while supporting appropriate coordination within the Neoenergia Group and with its shareholders.

5.1. Corporate and Governance Structure

The Board of Directors is the body vested with the broadest powers and authority granted by law and the Bylaws to manage the Company and define its strategic direction. Its activities focus on approving strategic objectives for Brazil based on the general objectives established at Group level, and on organizing, coordinating and overseeing the Company's activities, with due regard to the characteristics, needs and specific features of Brazil and the businesses conducted by its Subsidiaries.

With respect to the corporate and governance structure defined in the *Framework for the Definition and Coordination of the Group*, the Company's Board of Directors shall in all cases be responsible for the following duties:

a) Disseminate and oversee implementation of and compliance with the policies, strategies and general guidelines established at Group level, taking into account the characteristics and specific features of the territories within its scope and the businesses conducted by Neoenergia Group companies, while respecting the corporate autonomy required for effective ordinary management of their businesses and the legal and fiduciary duties of their directors.

b) Approve the Company's annual budget, taking into account the Group's budget assumptions in its forecasts.

c) Promote and oversee, as the Group's subholding company in Brazil, the strategy for relationships with Stakeholders in accordance with the *Ethical and Basic Principles of Governance and Sustainability*, including approval of the framework for cooperation

with Instituto Neoenergia to promote and carry out activities related to sustainable development policies in Brazil.

d) Participate in defining mechanisms for the exchange of information between the Company and its Subsidiaries as required for appropriate strategic coordination of the Neoenergia Group in the interests of all companies comprising it, without prejudice to the corporate autonomy of the Company and its Subsidiaries or the legal and fiduciary duties of their directors.

The Executive Board is the Company's administrative executive body, responsible for direct management of the business and implementation of the strategic decisions established by the Board of Directors. It conducts the Company's activities in accordance with applicable law and the strategic guidelines, policies and general directions established by the Board of Directors.

Within the corporate and governance structure, the Company's Board of Directors promotes the creation and operation of committees to support or advise the management team. These cross-functional support committees, linked to strategic functions, strengthen the Executive Board as an effective decision-making center within its legal and statutory authority. They have oversight, management and organizational responsibilities in certain areas, report functionally to the executive responsible for the relevant area, and act in coordination with the corresponding committees of Iberdrola, S.A. and equivalent structures of the Subsidiaries.

In accordance with the *Framework for the Definition and Coordination of the Group*, this governance structure seeks appropriate coordination of the activities of the companies comprising the Neoenergia Group, without prejudice to the corporate autonomy of the Company and its Subsidiaries.

In performing its duties, the governance structure pursues the corporate interest and acts with unity of purpose and independent judgment, providing equal treatment to all shareholders in equivalent circumstances.

5.2. Board of Directors Structure

5.2.1. Composition and Renewal of the Board of Directors

The Board of Directors comprises professionals of recognized standing, experience and professional competence who perform their duties with independence, responsibility and commitment to the highest governance standards. Its composition seeks to reflect diversity across multiple dimensions, including skills, capabilities, knowledge, competencies, professional backgrounds, gender, origin, nationality and age group, thereby enriching decision-making and ensuring that different perspectives are represented in discussions of matters within its remit.

The Board of Directors shall be constituted in accordance with the Company's Bylaws, and its members shall be elected and may be removed by the General Shareholders' Meeting for a unified term of up to three (3) years. They may have respective alternates and may be reelected.

The Compliance Area shall ensure that none of the incompatibilities, prohibitions or conflicts of authority or interest established by law and the Governance and Sustainability System arise.

5.2.2. Positions on the Board of Directors

a) Chair of the Board of Directors.

The Chair of the Board of Directors provides the Company's highest level of strategic leadership, leads discussions, ensures the proper functioning of the Board and promotes the participation of all directors in meetings and deliberations. The Chair also presides over the General Shareholders' Meeting and directs its discussions and deliberations.

b) Vice Chair of the Board of Directors

The Vice Chair replaces the Chair whenever necessary.

c) Secretary of the Board of Directors.

The Secretary of the Board of Directors is responsible for ensuring the formal and substantive legality of the Board's actions and their consistency with the Governance and Sustainability System, as well as coordinating the secretaries of the Board's Advisory Bodies (as defined below).

5.2.3. Advisory Bodies to the Board of Directors

The Board of Directors may create such auxiliary advisory bodies as it deems necessary to provide consulting and advisory services and prepare reports or proposals requested by the Board (the "**Advisory Bodies**").

The Board of Directors shall be supported in its activities by at least the following Advisory Bodies: the Audit and *Compliance* Committee and the Executive Committee, whose composition, authority and operating procedures are governed by their respective internal rules, if approved, subject to approval by the Board of Directors.

5.2.4. Meetings of the Board of Directors and its Advisory Bodies.

Directors must attend in person the meetings of the Board of Directors and any Advisory Bodies of which they are members. If unable to attend, they must appoint their alternate or, if none, another director or member of the body as proxy, together with appropriate instructions.

Among other factors, attendance at meetings of the Board of Directors and its Advisory Bodies shall be considered when assessing the advisability of reelecting a member, as an indicator of dedication to the position.

With respect to participation in meetings, the Company, in its commitment to remaining at the forefront of innovation, promotes the use of new technologies by the Board of Directors and its Advisory Bodies as a fundamental element for the effective performance of their duties and provides the tools required to hold meetings of its corporate bodies through remote communication.

Annex I to this Policy sets forth the specific rules governing the use of remote communication systems for meetings of the Board of Directors and its Advisory Bodies.

6. Implementation and Monitoring

For the implementation and monitoring of this Policy, the Board of Directors relies on the Legal Department, which shall develop the necessary procedures.

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This Policy was initially approved by the Board of Directors on September 6, 2018, and was most recently reviewed and updated at the Board of Directors' meeting held on October 13, 2026.

Annex I

Specific rules governing the use of remote communication systems for meetings of the Board of Directors, its Advisory Bodies and support committees.

Rule One: Meeting formats:

1. As a general rule, meetings of the Board of Directors, its Advisory Bodies and support committees shall be held in person at the location specified in the notice.
2. When so decided by the chair of the relevant body, a meeting may be convened at multiple connected locations or held electronically using remote communication systems that allow attendees to be recognized and identified, remain in continuous communication, participate and vote in real time. The meeting shall be deemed held at the registered office, and directors at any connected location shall be considered participants in the same meeting.
3. For meetings held at interconnected locations, priority shall be given, in order, to: (i) rooms available at Neoenergia Group facilities; (ii) telepresence systems; (iii) videoconferencing; or (iv) telephone conferencing.

Rule Two: Participation in meetings through remote communication systems:

1. The chair of the relevant body may, considering the circumstances, authorize one or more directors to participate through remote connection systems that allow recognition and identification, continuous communication with the meeting location, participation and voting in real time.
2. Directors should preferably connect from a room available at Group company facilities.
3. If this is not possible or advisable, the chair may authorize connection from another location using Company-provided devices, prioritizing videoconferencing and, exceptionally, telephone participation without video.
4. The chair may approve other access systems on justified grounds, provided meeting confidentiality is not compromised.
5. The same guidelines apply to guests attending meetings of the Board of Directors, its Advisory Bodies and support committees.

Rule Three: Security and privacy rules

The following mandatory rules and restrictions apply to directors' use of IT and telephone systems, applications and equipment in connection with their duties, particularly for access to the Board website and Group information and for participation in meetings of the Board, its Advisory Bodies and support committees. In this Annex, "directors" also includes members of Advisory Bodies and Board support committees.

a) Directors shall comply with access, security, operation and usage instructions for hardware and software, including software applications, website access, applications and mobile communication devices used to access Company information.
b) Before using personal telephone devices to access Company systems and applications, directors shall notify the Office of the Secretary of the Board and comply with the Company's security and privacy protocols.

c) At meetings of the Board, its Advisory Bodies and support committees, and at any other meeting attended by Company directors, the Company's security and privacy protocols shall be observed. These may include disconnecting mobile phones and other telephone devices throughout the meeting and restricting incoming or outgoing calls or connections.

The Company shall respect and protect the privacy of directors' communications and data when they use the IT and telephone systems, applications and equipment made available to them.

Rule Four: Confidentiality

1. When directors or guests attend a meeting of the Board, its Advisory Bodies or support committees from outside Group company facilities, they are responsible for taking all measures necessary to ensure meeting confidentiality.
2. They must connect from a quiet, private and closed room that safeguards the confidentiality of deliberations, resolutions and meeting materials, with no third parties present.

Rule Five: Participant identification

1. The meeting secretary shall confirm the identity of remote participants at the start of the meeting and, for guests, upon connection. If the secretary joins remotely, identification shall be confirmed by the chair.
2. If there is uncertainty regarding the identity of a person seeking to attend, the chair may decide whether to permit participation.

Rule Six: Conduct of the meeting

1. To ensure the orderly conduct of meetings held through remote communication systems, participants shall follow the chair's instructions, including disabling call waiting and muting microphones.
2. Meetings using remote communication systems may not be recorded, stored, retransmitted or distributed in any form.
3. When, under the *Rules of Procedure of the Board of Directors*, a remotely participating director must be absent during discussion and voting on a matter, the director shall disconnect. The secretary shall verify and record this in the minutes.
4. The secretary shall verify that remote guests connect at the time indicated by the chair.
5. The chair may suspend or adjourn the meeting at any time if technical incidents prevent its proper conduct or threaten the confidentiality of deliberations, resolutions or materials.
6. If a technical incident permanently prevents the chair from connecting with the other participants, the meeting shall automatically be deemed concluded, and the secretary shall record this in the minutes without any resolution or further action. In all other cases, the chair shall decide whether to continue or suspend the meeting.

Rule Seven: Compliance with the rules

Before joining any meeting of the Board, its Advisory Bodies or support committees—or immediately after connecting when prior confirmation is not possible—participants must confirm that they are aware of and agree to comply with the rules set forth above.

Rule Eight: Interpretation

The Chair of the Board of Directors shall have final authority to interpret these rules. However, any questions of interpretation arising during a meeting shall be resolved at that time. If the Chair is not attending because the meeting is of another body, interpretation shall be the responsibility of the person chairing the meeting or, in that person's absence, the secretary of the relevant body.

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Tax Policy

Updated on October 13, 2026

The Board of Directors of NEOENERGIA S.A. (the "**Company**") is empowered to continuously develop, assess and review the Company's Governance and Sustainability System, as well as to approve and update the policies containing the guidelines that govern the Company's activities and that also inform, where applicable, the policies that the companies comprising the group, whose controlling entity for legal purposes is the Company, may resolve to approve in the exercise of their corporate autonomy (the "**Subsidiaries**" and the "**Neoenergia Group**").

In the exercise of these powers and within the framework of applicable law, the Company's *Bylaws* and the *Purpose and Values of the Iberdrola Group*, the Company's Board of Directors approves this *Tax Policy* (the "***Policy***"), which observes, develops and adapts to the Company the basic tax principles set forth in the *Ethical and Basic Principles of Governance and Sustainability of the Iberdrola Group* (the "***Ethical and Basic Principles of Governance and Sustainability***" and the "**Group**") and in the *Corporate Tax Policy* of Iberdrola, S.A.

1. Scope of Application

This Policy applies to the Company. Nevertheless, it includes tax principles that supplement those contained in the *Ethical and Basic Principles of Governance and Sustainability*. Accordingly, the principles of the *Policy* inform the actions and specific internal regulations of the Neoenergia Group Subsidiaries, subject to their respective powers and autonomy in this area.

Where applicable, these principles shall also guide the activities of Instituto Neoenergia, which is affiliated with the Neoenergia Group.

The Company shall promote the alignment of the internal regulations of companies in which it holds an interest but which are not part of the Neoenergia Group, as well as of *joint ventures*, temporary business associations and other entities under its management, with the principles contained in this *Policy*.

2. Purpose

The purpose of this *Policy* is to establish the Company's tax strategy, in its capacity as the Group's subholding company in Brazil, based on excellence and a commitment to applying good tax practices within the Group's corporate and governance framework.

The Company's Board of Directors, in its capacity as the Group's *subholding* company in Brazil, develops and implements in Brazil the tax strategy approved by the Board of Directors of Iberdrola, S.A., in its capacity as the Group's *holding* company, without prejudice to strict respect for the corporate autonomy of the Company and its Subsidiaries.

The tax strategy is based on three fundamental pillars: (i) compliance with tax obligations; (ii) ongoing cooperation with tax authorities; and (iii) transparency. In addition, the Company shall seek appropriate coordination of the tax practices followed by its Subsidiaries, all in furtherance of the corporate interest and in support of a long-term business strategy that avoids tax risks and inefficiencies in the implementation of business decisions.

For this purpose, the Company takes into account all legitimate interests associated with its activities, including public interests. In this regard, the taxes paid by the Neoenergia Group Subsidiaries in the jurisdictions where they operate constitute their principal contribution to public finances and, therefore, one of their main contributions to society.

3. Basic Principles of Conduct

The Company's compliance with its tax obligations and its relations with tax authorities shall be governed, in addition to the *Ethical and Basic Principles of Governance and Sustainability*, by the following basic principles of conduct:

a) Ensure compliance with tax laws and regulations in the various states and municipalities in which the Neoenergia Group companies operate, through the payment of taxes due under the applicable legal framework.

b) Make tax decisions based on a reasonable interpretation of applicable laws and regulations, considering not only their literal wording but also their purpose and underlying intent, in close connection with the Company's activities.

c) Prevent and mitigate material tax risks, ensuring that taxation bears an appropriate relationship to the structure and location of activities, human and material resources, and business risks.

d) Foster a relationship with tax authorities governed by the principles of legality, transparency, loyalty, trust, professionalism, cooperation, reciprocity and good faith, without prejudice to legitimate disputes that may arise with such authorities, in compliance with the principles of conduct set forth in this section of the *Policy* and in defense of the corporate interest.

e) Inform the governing bodies of the principal tax implications of transactions or matters submitted for their approval whenever such implications are material to their decision-making.

4. Good Tax Practices

In applying the principles set forth in the preceding section of this *Policy*, the Company adopts and promotes the following good tax practices:

a) Refrain from using artificial structures unrelated to its own activities and intended solely to reduce its tax burden and, in particular, from entering into transactions with related entities for the exclusive purpose of eroding tax bases or shifting profits to low-tax jurisdictions, ensuring that profits are taxed in the jurisdiction where the relevant value is created and where the economic substance is located.

b) Avoid structures that are not fully transparent as to their intended tax purposes, understood as structures designed to prevent the competent tax authorities from identifying the ultimate party responsible for the activities or the ultimate owner of the assets or rights involved.

c) Refrain from directly or indirectly establishing or acquiring companies resident in countries or territories deemed tax havens under Brazilian or Spanish law or included on the European Union blacklist of non-cooperative jurisdictions, except where required as a result of an indirect acquisition in which such company forms part of a group of companies being acquired, in which case the provisions of the Procedure for

the establishment or acquisition of interests in special-purpose entities or entities domiciled in tax havens, adopted by the Company's Board of Directors, shall apply.

This procedure shall also apply to the establishment or acquisition of entities resident in countries or territories not deemed tax havens under Brazilian or Spanish law but included on the European Union grey list of non-cooperative jurisdictions with which Spain or Brazil has not entered into a double taxation agreement.

d) Cooperate with the competent tax authorities in identifying and seeking solutions to fraudulent tax practices of which the Company becomes aware and that may occur in the markets in which the Group companies operate.

e) Provide tax-relevant information and documentation requested by the tax authorities in the exercise of their powers, as promptly as possible and to the appropriate extent.

f) Disclose and appropriately discuss with the competent tax authority all material facts of which the Company is aware that are relevant to the proceedings in question and, to the extent reasonably possible and without compromising sound business management, promote settlements and agreed outcomes during tax audit proceedings.

g) Maintain channels through which conduct involving any irregularity or any act contrary to law, the Governance and Sustainability System, or the *Ethical and Basic Principles of Governance and Sustainability* may be reported, including the standards of conduct established in the *Code of Conduct for Directors, Professionals and Suppliers* and, consequently, conduct in tax matters.

5. Implementation of the Group's Tax Strategies

The Company's Board of Directors, in its capacity as the Group's *subholding* company in Brazil, is responsible for developing, monitoring and implementing in Brazil the global tax strategy approved by the Board of Directors of Iberdrola, S.A., as the Group's *holding* company, in accordance with the corporate and governance structure defined in the Governance and Sustainability System and, in particular, in the *Framework for the Definition and Coordination of the Iberdrola Group* (the "***Framework***"), and in line with the principles of subsidiarity and decentralized management. In this regard:

a. The companies comprising the Neoenergia Group (Subsidiaries) shall be responsible for implementing the tax strategies established at Neoenergia Group level in their respective jurisdictions and businesses. These companies shall report annually to the Company on the degree of compliance with the tax strategy established at Group level. In turn, the Audit and Compliance Committee shall annually provide the Audit and Risk Supervision Committee of Iberdrola, S.A. with information on the tax practices and criteria applied by the Company and on the degree of compliance by its Subsidiaries with the tax strategy during the fiscal year.

b. The Company assumes responsibility for compliance with tax obligations and for implementing the Group's global tax strategy in the relevant jurisdictions or businesses, in accordance with the principles and good tax practices set forth in sections 3 and 4 of this Policy, and shall be responsible for determining, supervising, organizing and coordinating, in the jurisdictions in which it operates, compliance with the criteria governing the application of taxes that, by their nature, affect more than one Neoenergia Group company.

The foregoing provisions shall be understood without prejudice to, and with due respect for, the corporate autonomy of the branches of the Group companies and their own responsibility for complying with their tax obligations in accordance with the principles and good practices set forth in sections 3 and 4 of this Policy.

6. Transparency

Without prejudice to the applicable regulations and the provisions of section 5 above of this *Policy*, the governing bodies of each Subsidiary shall be responsible for ensuring that the information provided for purposes of compliance with the tax obligations of the tax group to which the relevant Subsidiary belongs complies with applicable tax laws and regulations.

In addition, in keeping with its commitment to transparency in its relationships and communications with its Stakeholders, the Company shall disclose the most relevant information regarding the Neoenergia Group's tax practices and its tax contribution to public finances in the principal jurisdictions in which it operates, ensuring that such information is clear, useful and accurate.

7. Implementation and Monitoring

For the implementation and monitoring of the provisions of this Policy, the Board of Directors is supported by the Corporate Tax Department (or the department that may assume its responsibilities from time to time), which, in coordination with the Company's Compliance Unit, shall proactively and independently ensure compliance with the principles and best tax practices set forth in sections 3 and 4 of this Policy.

In accordance with its regulations, the Company's Audit and Compliance Committee shall provide the Board of Directors with annual information on the Company's compliance with this Policy during each fiscal year.

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This Policy was initially approved by the Board of Directors on July 19, 2018, and was last reviewed and updated at the Board of Directors' meeting held on October 13, 2026.

Sustainable Development 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 the Company's performance. It may also, as applicable, provide notice of the policies that it autonomously decides to approve at companies that are part of the group in which the Company is the controlling entity under applicable law (the "**Subsidiaries**" and "**Neoenergia Group**").

In the exercise of these powers and within the scope of existing legislation, the Company's Articles of *Incorporation* and the Iberdrola Group's *Corporate Purpose and Values* ("***Corporate Purpose and Values***"), as well as its sustainable development strategy, the Board of Directors hereby approves this Sustainable Development 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 contents of *Core Ethical Principles of Governance and Sustainability* within the scope of corporate governance. 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 Group.

The Company must align the at the companies in which it holds an ownership interest but are not part of the Group, as well as *joint ventures*, temporary associations and other entities it manages, with the Sustainable Development Strategy and the principles contained in this *Policy*.

2. Purpose

The purpose of this Policy is to establish general principles and foundations that govern the sustainable development strategy within the scope of the Company's activities as a Group *subholding* company in Brazil. It aims to foster a commitment to generating value sustainably for shareholders and other Stakeholders through the corporate and business activities of the Subsidiaries, taking into account their business activities and institutional context while providing an equitable return on collective actions that contribute to the

success of their respective business projects. This Policy promotes the values of sustainability, integration and dynamism.

The principles and bases compiled in this Policy are developed and materialized for the Company while considering their impacts on its Stakeholders. They are reflected in a specific policy that integrates the Company's Governance and Sustainability System and meets Stakeholders' specific needs and expectations.

3. Sustainable Development Strategy

Compliance with corporate interests, as defined in the Company's *Bylaws*, requires orientation towards the creation of integral and sustainable value (economic, environmental, social and governance) through the development of the activities included in its corporate purpose.

In compliance with its statutory mandate, the Company's Board of Directors developed this strategy aimed at creating value in a sustainable manner through the provision of quality services and the use of energy from renewable sources, which respects the environment and is attentive to the opportunities offered by the knowledge economy. These actions promote the supply of affordable, efficient, competitive and non-polluting energy that boosts environmental performance.

The Company therefore contributes to effective and global electrification through the development of sustainable energy from renewable sources. It works in collaboration with Neoenergia's personnel, communities, the supply chain and customers, in line with the provisions of its Governance and Sustainability System and, specifically, its *Human Rights Policy* and due diligence systems related to such matters.

For the above purposes, the Company seeks to innovate, obtain new investments and drive more efficient, sustainable and clean technologies while fostering growth and developing the talent and technical and human capacities of its employees, who strive to ensure personal safety and a secure energy supply and to build a successful business project together with all participants in its value chain. The Company's employees share such achievements with its Stakeholders.

3.1. Objectives of the Sustainable Development Strategy

The Company's Sustainable Development Strategy ensures, in particular, that the following objectives are achieved:

a) Drive the fulfillment of purpose: *continue to build, every day and through collaboration, a healthier and more accessible energy model*, and promote the Group's three corporate values (sustainable energy, integrating and driving forces).

b) Promote the participation of Stakeholders in the Company's business project through the generated social value.

c) Favor the achievement of strategic objectives within the Group, in order to offer a safe, reliable, quality energy supply that respects the environment.

d) Improve competitiveness at the Group level through the use of management practices based on innovation.

e) Encourage information and communication in the different communities where the Company and the Subsidiaries operate while taking the specific characteristics of the various groups present into account so that the company is recognized as suitable for developing professional relationships marked by a sense of belonging, equal opportunities and freedom from discrimination, productivity, profitability, efficiency and sustainability.

f) Manage risks and opportunities responsibly, maximizing the positive impacts of its activities in the different territories in which the Company and its Subsidiaries operate. At the same time, negative impacts must be avoided and minimized, as much as possible, by moving away from short-term approaches or approaches that do not adequately consider the interests of their respective Stakeholders, in addition to implementing remediation measures.

g) Foster a culture of ethical behavior and increase business transparency in order to generate credibility and trust among respective Stakeholders and in the various communities in which the Company and its Subsidiaries carry out their activities.

h) Promote relationships of trust with Stakeholders and respond in a balanced and integrated manner to all parties while paying special attention to local communities in order to gather their perspectives and expectations on potentially relevant issues and take them into account. The Company must also understand and manage the impacts of its activities and those of its Subsidiaries on their respective Stakeholders.

i) Contribute to the recognition received by the Company and its Subsidiaries and improve their reputation.

3.2. Implementation and monitoring of the Sustainable Development Strategy at Neoenergia Group

The companies that make up the Neoenergia Group are responsible for implementing and supervising a sustainable development strategy within the Group in accordance with the

corporate and governance structure defined under the *Bases for the definition and coordination at the Iberdrola Group* and the respective bylaws.
This strategy is implemented through the Group's sustainability departments and, when applicable, by different committees specialized in sustainable development and reputation in accordance with the principles of subsidiarity and decentralized management. These include, specifically:

a) Iberdrola, S.A.'s Sustainability and Reputation Committee (or the committee that, at any time, comes to assume its powers), has the authority to propose, based on the *Core Ethical Principles of Governance and Sustainability*, the basic actions to be taken in terms of sustainability and reputation enhancement at the Group level and, among other matters, approve and monitor development plans in both areas, monitor the most relevant advances in these areas, and collaborate in the preparation of public information on such matters disclosed by the Company.

b) The Company's Sustainability and Reputation Committee aims to: (i) promote the monitoring of the policies, strategies and guidelines that are approved or adopted, as appropriate, by the Subsidiaries; (ii) strengthen the supervision, coordination and organization of the corporate sustainable development strategy in Brazil; and (iii) notify Iberdrola, S.A.'s Sustainability and Reputation Committee (or the committee that, at any time, comes to assume its powers), of the results achieved.

4. Social value

Through the social value generated by its activities, the Company contributes through tax payments and encourages the development of its social objectives for the benefit of its Stakeholders in accordance with the principles established in the standards and policies that integrate the various chapters of its Governance and Sustainability System. These initiatives help promote social development, both from an economic point of view and from different perspectives: business ethics, promotion of equal opportunities, respect for human rights, protection of vulnerable groups, promotion of innovation and efficiency, care and protection of nature, universal access to energy supply and water, climate action and generation of quality employment based on merit and equal opportunities, the attraction of talent and sense of belonging, among other measures centering on wellbeing. These initiatives favor a more resilient economic system based on safe, competitive and clean renewable energy of local origin.
Neoenergia Group companies generate social value through the development of their business activities, which represent the main source of value generation for their Stakeholders. This process prioritizes cleaner, more autonomous and safer energy, in addition to promoting measures aimed at protecting vulnerable groups. These initiatives are carried out through collaborations, sponsorships and specific actions within the social sphere conducted directly or in collaboration with the Neoenergia Institute, which is linked

to the Neoenergia Group. These initiatives are aligned with the Group's institutional strategy, which is committed to maintaining business ethics in the face of its Stakeholders and favoring their involvement and the design and periodic execution of awareness-raising initiatives on different issues that promote sustainable development.
The measurement of social value must include the main positive impacts of current and future activities at Group companies—whether direct, indirect or induced. Activities must be consistent with their link to the creation of long-term shared sustainable value for shareholders while also considering other Stakeholders.
Due to the different objectives and goals for sustainable development, Neoenergia Group companies use a wide-ranging series of indicators that allow them to evaluate their contribution from different perspectives. Although, due to the intangible nature of many of their activities, indicators do not capture the full extent of the impacts generated, the results obtained are an effective tool for evaluating the fulfillment of established commitments to social value.

This assessment is considered by the Neoenergia Group's Board of Directors when defining the Group's strategy and is shared transparently with the Stakeholders of the companies comprising the Group through the public dissemination of non-financial information, including that related to the social value generated.

An annual sustainability report is therefore presented to the Company's Board of Directors, which, after independent verification, highlights the Company's performance in terms of sustainability, especially in matters related to transparency and good governance, human capital and compliance. This analysis considers the sustainable value chain, as well as the social value generated for Stakeholders, either directly or in collaboration with the Neoenergia Institute.

5. Principles of action related to the generation of shared sustainable value

The following section describes the principles of action followed by the Company in the exercise of its activities in relation to different aspects of sustainable development common to all Stakeholders and which represent a link with the social value generated.

The principles of action that the Company assumes and promotes in relation to the creation of sustainable and shared value can be summarized as:

a) Develop a business model based on environmentally sustainable, economically viable and socially inclusive models.

b) Establish instruments to strengthen the competitiveness of energy products supplied through efficiency in the processes of generation, storage, transport, distribution and

commercialization of energy, and pay special attention to excellence in management of processes and resources.

c) Implement measures in order to achieve high quality of services and a safe and reliable supply of energy products.

d) Encourage the reduction of the environmental impact of all its activities while striving to promote the rational and sustainable use of water, address climate change through the development of clean energies and prevent and/or minimize impacts on biodiversity, contaminant emissions and their effects, as well as improving the circularity of its activities and those of suppliers.

e) Promote the responsible use of energy and the sustainable use of natural resources, minimizing the impacts of its activities, in line with the provisions of its natural capital policies, while promoting awareness of the efficient consumption of products and services among members of the public.

f) Reinforce the social dimensions of its activities and, in particular, respect for human rights in order to, among other issues, improve the quality of life of people in the communities where the Company and its Subsidiaries operate while promoting access to energy. Special attention must be given to economically disadvantaged customers or those experiencing any other situation of vulnerability.

6. Principles of action in relation to transparency

Transparency is one of the Company's values and a fundamental objective of its communication strategy. It is essential to gaining trust and credibility in the relations between society and the Company’s Stakeholders.

The Company assumes and promotes the following principles of action in relation to transparency:

a) Disseminate truthful, adequate, relevant, correct, complete, clear, reliable and useful information on its performance and relevant activities.

b) Guarantee honesty in the communication of information, both within the Neoenergia Group and externally, and refrain from disseminating or delivering information that is incorrect, misleadingly presented or may cause confusion among those who receive it.

c) Ensure respect for the principle of equality with regard to the dissemination of information.

d) Obtain information from third parties as provided for in applicable regulations.

e) Promote transparency through the preparation and annual publication of the Company's financial and non-financial information. With regard to non-financial information, the Company must use any of the nationally and/or internationally accepted methodologies and submit information for independent external verification.

f) Publish information required under applicable regulations other than that indicated in the previous item, as well as information voluntarily disclosed by the Company.

g) Disclose information on the taxes it collects in the territories where it operates.

h) Ensure that the principles of transparency of information and collaboration are maintained in relations with the media.

The Company will contribute to the preparation and disclosure of consolidated non-financial information within the Group in accordance with applicable regulations, the *Iberdrola Group's Policy for the Preparation of Financial and Non-Financial Information* and the principles of transparency established in this *Policy*.

7. Principles of action in relation to sustainable event management

The Company assumes and promotes the following principles of action in relation to the sustainable management of events:

a) Guide management to define objectives that generate beneficial impacts on sustainability and, in particular, on aspects related to human, social and natural capital and the sustainable value chain.

b) Drive the involvement of impacted Stakeholders while considering their needs and expectations.

c) Favor the contribution of suppliers and partners within its value chain.

d) Promote the implementation of sustainable event management systems, considering their importance and complexity, which must be prepared by taking these principles and those established in the *Code of Conduct for Management, Employees and Suppliers* and in the Company's Governance and Sustainability System into account.

e) Comply with the guidelines set out in *the Group Events Manual* applicable to each specific event.

8. Principles of action for corporate volunteering

The Company may develop corporate volunteering programs and campaigns that promote the participation of its employees in solidarity actions, the objective of which is to put the provisions of the *Corporate Purpose and Values* and this *Policy* into practice in relation to improving people's quality of life, caring for the environment and sustainable development, as well as universal access to energy and the eradication of hunger, including fundraising campaigns for projects that seek to respond to social needs.

During the implementation of volunteer campaigns and programs, the Company will be guided by the following basic principles of action:

a) Contribute to social development and solidarity.

b) Improve the workplace environment.

c) Contribute to the ethical training of professionals while channeling their spirit of solidarity.

d) Promote the values of participation, commitment, responsibility and teamwork.

1. Foundations Committee

The Group has established a Foundations Committee, which is an internal advisory body that does not perform an executive function. The Committee was created to guarantee proper coordination between foundational entities linked to the Group responsible for executing the sustainable development strategy prepared by the Board of Directors at the respective national subgroup in their respective countries and territories, which in this case refers to the Company (as a Group *subholding* company) and its Subsidiaries in Brazil.

This Foundations Committee is responsible for approving a Sustainable Development Master Plan, which establishes strategic lines of action to be taken at the Group level in terms of sustainable development. These strategies are to be implemented by foundational entities linked to the Group, including the Company and its Subsidiaries.

The corresponding entity in Brazil is the Neoenergia Institute, which is linked to the Foundations Committee.

9. Group-level coordination

Within the specific scope of actions taken at each company, the Vice-Chairpersonship for Regulation, Institutional and Sustainability (or the body that, at any time, comes to assume its powers), through the Company’s Sustainability and Reputation Committee (or the committee that, at any time, comes to assume its powers) will coordinate with the Corporate

Sustainability Board and Iberdrola S.A.'s Sustainability and Reputation Committee (or the committee that, at any time, comes to assume its powers) to establish guidelines for coordinating subsidiary relationships. These efforts are aimed at ensuring there is an adequate and consolidated level of maturity and sustainability risk management within the Group.

The companies that comprise the Neoenergia Group are responsible for executing, monitoring and supervising the sustainable development strategy within the Group in accordance with the corporate and governance structure defined in the Governance and Sustainability System. This strategy will be implemented in accordance with the principles of decentralized management through committees and functions focused on sustainable development and reputation.

Neoenergia Group Subsidiaries may request that the Neoenergia Institute, with which they maintain agreements, execute activities of general interest, as well as those related to sustainable development that were previously determined by the Company and its Subsidiaries. These initiatives will contribute to improving relations and dialog with Stakeholders, without prejudice to the autonomy and independence of action that Neoenergia Institute maintains to achieve its corporate purpose.

10. Implementation and monitoring

During the implementation and monitoring of the provisions of this *Policy*, the Board of Directors relies on the performance of the Sustainability and Reputation Committee (or the committee that, at any time, comes to assume its powers), within the scope of its attributes, and the Office of the Corporate Superintendent for Sustainability. The Superintendent is responsible for the implementation, monitoring and updating of this *Policy*, in addition to developing the necessary procedures for this purpose.

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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.

Stakeholder Relations Policy

Updated June 18, 2026

The Board of Directors of NEOENERGIA S.A. (the "**Company**") has the authority to develop, evaluate, and continuously review the Company's Governance and Sustainability System, as well as to approve and update the policies that contain the guidelines governing the Company's operations and that also set forth, where applicable, the policies that, in the exercise of their corporate autonomy, the companies comprising the group, whose parent company, as defined by law, is the Company, choose to adopt ("**Subsidiaries**" and the "**Neoenergia Group**").

In the exercise of these powers and within the scope of the legislation, the Company's *Articles of Incorporation* and the *Purpose and Values of the Iberdrola Group* (the "***Purpose and Values***"), the Board of Directors approves this *Stakeholder Relations Policy* (the "***Policy***"), which respects, develops and adapts, in relation to the Company, the *Ethical and Basic Principles of Governance and Sustainability of the Iberdrola Group* (the "***Ethical and Basic Principles of Governance and Sustainability***" and the "**Group**", respectively).

The Company's Articles of Incorporation, the *Purpose and Values*, the *Ethical and Basic Principles of Governance and Sustainability*, the *Sustainable Development Policy* and other corporate policies express the Company's orientation in creating sustainable value shared with shareholders, also considering the other Stakeholders related to its business activity and its institutional reality considering the commitments made in the *Code of Conduct for Managers, Professionals and Suppliers of Neoenergia*.
The Company considers it to not be possible to achieve the corporate interest and develop a responsible and sustainable business model without the strong involvement of the Company's Stakeholders in its project. Stakeholders are considered to be groups and entities issuing decisions and opinions that have an influence on Neoenergia and, at the same time, are affected by the activities carried out by the company.

The Company undertakes to ensure that all its Stakeholders participate in the social dividend generated by its activities, either directly or in collaboration with the Neoenergia Institute linked to the Neoenergia Group.

Proper management of the Company's processes and resources is an essential lever for creating value in a sustainable manner for all its Stakeholders, which play a leading role in the Company's corporate reputation. Corporate reputation is considered the series of perceptions that one has about a company. It is capable of determining the decisions of investors, the hiring of employees and recommending all Stakeholders, in order to directly affect the Group's long-term sustainability. In this sense, this Policy complements and develops the Company*'s Corporate Reputation Policy*.

In addition, the proper management of its Stakeholders contributes decisively to achieving the purpose of the *Human Rights Respect Policy*.

1. Scope

This *Policy* shall apply to the Company. Nevertheless, it includes principles that complement, within the scope of relations with Stakeholders, the *Ethical and Basic Principles of Governance and Sustainability*. To this extent, the principles of the *Policy* inform the specific actions and regulations of the Subsidiaries of the Neoenergia Group, observing their powers and autonomy in this matter.

The content of this *Policy* should also guide, when applicable, the performance of the Neoenergia Institute, linked to the Neoenergia Group.

The Company will promote the alignment of the regulations of the companies in which it participates, but which are not part of the Neoenergia Group, as well as joint ventures, temporary associations of companies and other entities in which it assumes management, with the principles contained in this *Policy*.

2. Purpose

The purpose of this *Policy* is to establish the principles that guide the Company's relations, as a subholding company of the Group in Brazil, with its Stakeholders within the framework of its activities and operations in order to:

(i) continue to drive the involvement of Stakeholders in the Company's business project, through the creation of shared sustainable value for all;

(ii) continue to respond to the legitimate interests of the Company's Stakeholders;

(iii) continue to generate trust between Stakeholders to build close, lasting, stable and solid relationships;

(iv) encourage the recognition of the Company's commitment to diversity in a broad manner among Stakeholders and, in particular, with regards to the dignity of its staff; and

(v) contribute from a holistic perspective and preserve the corporate reputation at the different locations and business areas in which the Company carries out its activity.

For its intended purposes, the Company proactively manages its relationships with its Stakeholders through the Group's *Global Stakeholder Relationship Model* (the "***Global Relationship Model***"), with the objective of ensuring that its actions and behaviors meet the expectations of said Stakeholders.

The Company's Board of Directors may approve other corporate policies directed to specific Stakeholders.

3. Company Stakeholders

The value chain comprising the activities executed by the Company results in the formation of numerous Stakeholders, and, therefore, for the purposes of this Policy, Stakeholders are grouped into the following categories:

a) People from Neoenergia.
b) Shareholders and Financial Community.
c) Customers.
d) Communities.
e) Supply chain.
f) Environment.

These Stakeholders are in turn subdivided into other categories known as Interest Subgroups, which composed of different collectives and entities. This allows the management of relationships to be adapted to the specific realities, needs and expectations of local communities, with special attention paid to communities in situations of vulnerability.

4. Principles:

The Company assumes and promotes the following principles to engage and establish relationships of trust with its Stakeholders:

(a) **Responsibility:** act responsibly and build relationships based on ethics, integrity, sustainable development, respect for human rights and communities affected by the different activities of the Company;

(b) **Transparency:** ensure transparency in financial and non-financial relations and communication, sharing truthful, relevant, complete, clear and useful information;

(c) **Active Listening:** practice active listening, boosting the effective two-way communication of the Company with its Stakeholders and direct, fluid, constructive, diverse, inclusive and intercultural dialogue;

(d) **Participation and involvement:** favor the participation and involvement of Stakeholders in the activities of the Subsidiaries of the Neoenergia Group, promoting voluntary consultation processes and other similar interaction channels, respecting the singularities of the legislation of each location, especially with regard to the planning, construction, operation and decommissioning of energy projects as a fundamental element in human rights due diligence processes;

(e) **Consensus:** work aligned and in consensus with Stakeholders, especially with traditional communities and indigenous peoples, taking into account their points of view and expectations;

(f) **Collaboration:** encourage collaboration with Stakeholders, in order to contribute to the fulfillment of the *Iberdrola* Group's *Purpose and Values* and the *Ethical and Basic Principles of Governance and Sustainability*.

(g) **Continuous Improvement:** Pursue continuous improvement, periodically reviewing the processes related to the Stakeholders, to ensure that they respond, as efficiently as possible, to the needs of each moment.

These previous principles are implemented under the provisions of the Governance and Sustainability System.

The Company establishes and disseminates communication channels to engage its Stakeholders in business activities, as well as to reinforce the involvement and identification of Stakeholders with the Company. These channels may be general in nature, including the Company's corporate website, digital applications and consultation procedures intended for interaction with a specific Stakeholder.

5. Responsibilities in managing relationships with Stakeholders

The Company's Board of Directors has the power to approve and apply this Policy and to prepare, approve and supervise the general strategy of relations with the Company's Stakeholders and its Subsidiaries, also being responsible for disseminating the Company's policies, strategies and general guidelines among its Subsidiaries and facilitating their coordinated performance, always respecting the autonomy of each company.

Thus, the Company's Vice Presidency of Regulation, Institutional and Sustainability through the Sustainability and Reputation Committee (or the committee that assumes its powers) drives and coordinates the actions necessary to comply with this *Policy* and the *Global Relationship Model*, which aims to ensure that relationships with Stakeholders are managed and documented according to a common methodology, respecting the uniqueness of each country, territory and company, and that the appropriate channels and mechanisms are available for an appropriate relationship, as well as promoting best practices in this area.

In accordance with the Group's organizational structure, subholding companies and subsidiaries, within the scope of their competencies, are responsible for implementing the strategy related to relations with their Stakeholders and the *Global Relationship Model,* as well as being responsible for maintaining a direct dialogue with their Stakeholders, especially with those who work on their business premises, so that they have sufficient resources and infrastructure to operate.

The Company and its Subsidiaries may commission the Neoenergia Institute, with which they have agreements, to carry out activities of general interest and sustainable development previously defined by the Company, which helps improve relations and dialogue with Stakeholders, without prejudice to the autonomy and independence with which the Neoenergia Institute operates to achieve its purpose.

6. Group-level coordination

Within the specific scope of action of each company, the Company's Corporate Sustainability Office, which reports to the Executive Vice Presidency for Regulation, Institutional Affairs, and Sustainability (or the office that, at any time, assumes its responsibilities), through the Company's Sustainability and Reputation Committee (or the committee that, at any time, assumes its responsibilities), will act in coordination with the Corporate Sustainability Division of Iberdrola, S.A. and with the Sustainability and Reputation Committee of Iberdrola, S.A. (or with the department and committee that, at any time, assume their respective responsibilities) and will establish the framework for coordinating relations with the Company's Subsidiaries, to ensure an appropriate consolidated level of maturity and risk management regarding relations with Stakeholders, without prejudice to the corporate autonomy of each of the Neoenergia Group's Subsidiaries.

7. Implementation and monitoring

To implement and monitor the provisions of this Policy, the Board of Directors relies on the Corporate Sustainability Office, which reports to the Vice Presidency of Regulation, Institutional Affairs, and Sustainability (or the department that assumes its responsibilities at any given time) through the Company's Sustainability and Reputation Committee (or the committee that assumes its responsibilities), which is responsible for implementing, monitoring, and updating this Policy and will develop the necessary procedures to that end.

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This Policy was initially approved by the Board of Directors on July 19, 2018 and last reviewed and updated at the Board of Directors' Meeting of June 18, 2026.

Related Party Transaction 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, as applicable, provide notice of 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 legislation, the Company's Articles of *Incorporation* and the Iberdrola Group's *Corporate Purpose and Values*, the Board of Directors hereby approves this Related Party Transaction 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* is applicable to the Company, as well as its employees and management, and includes principles that complement the contents of the *Core Ethical Principles of Governance and Sustainability* with regard to related party transactions. To this extent, the principles of this *Policy* inform the specific actions and regulations of Neoenergia Group 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 seek to align 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 associations and other entities it manages, with the principles contained in this *Policy*.

2. Purpose

The purpose of this *Policy* is to establish rules aimed at ensuring that decisions involving transactions made between related parties and situations posing a potential conflict of interest are adopted through a transparent process and always in the best interests of the Company as a Group *subholding company* in Brazil. This Policy is based on the general corporate governance strategy defined in the *Iberdrola Group's bases for policy determination and coordination* and considers the application of the highest ethical

standards and compliance with generally recognized good governance recommendations, while also taking the Company's specific characteristics into account.

3. Definition of related party transactions

In accordance with the definitions established under Technical Pronouncement CPC No. 05 (R1) - Related Party Disclosures issued by the Accounting Pronouncements Committee, as approved through Brazilian Securities and Exchange Commission ("**CVM**") Resolution No. 94, of May 20, 2022 ("**CPC 5**"), related party transactions are considered to constitute the transfer of resources, services or obligations between the Company and a related party, regardless of whether a price is charged in return ("**Related Party Transactions**").

4. Definition of related parties

In accordance with the definitions established under CPC 5, the following entities are considered to be the Company's related parties (the "**Related Parties**"):

(i) the Company's direct or indirect subsidiaries, affiliates or parent companies;[1]

(ii) individuals constituting key management personnel at the parent company or its subsidiaries. Key personnel are understood to be those persons who hold authority and responsibility for the planning, guiding and control of the Company's activities, whether directly or indirectly, including any Company managers (executive or other type of administrator). For the purposes of this Policy, each member of the Board and/or the Executive Board (the "**Key Personnel**") is considered to be key management personnel at the Company;

(iii) individuals who are close family members of any person referred to in items "(i)" or "(ii)". Close family members are understood to be family members who can be expected to exert influence or be influenced by the respective individual person during the course of their business with the Company, including, but not limited to: (a) the individual's children, spouse or partner; (b) their spouse or partner's children; and (c) their dependents, or those of their spouse or partner.

With respect to items "(ii)" and "(iii)", and according to items 10 and 11 of CPC 5, when each of the possible relationships with related parties is considered, specific attention must be given to the essence of the relationship in question and not merely to its legal characteristics (in other words, to be considered a related party, the respective individual must effectively hold significant influence over the conduct of the Company's business or the entity with which the relationship is established). Two entities are not considered related parties simply

[1] For the purposes of this Policy, the term "**affiliate**" means the entity over which the Company holds significant influence, which is understood to be the power to participate in its financial and operating policy decisions without exercising individual or joint control of these policies in accordance with the definition established by Technical Pronouncement CPC No. 18 (R3) – Investment in Affiliates and Joint Ventures, issued by the Accounting Pronouncements Committee and approved under CVM Resolution No. 211, of September 23, 2024.

because they share a common manager or other member of key management personnel or an entity's key management personnel exercises significant influence over the other entity.

For the purposes of this *Policy*, control means the holding of voting rights that ensure permanent preponderance in corporate resolutions and the power to elect the majority of the managers of a given legal entity, whether in isolation or through a control block regulated by a shareholders' or a partners' agreement.

The Company's internal department responsible for a given transaction with a potential Related Party must inform the Office of the Corporate Governance Superintendent which, in turn, will bring the matter at hand to the Company's Executive Board. The Board will then forward the matter to the Board of Directors for resolution and prior submission and analysis by the Audit and Compliance Committee.

If the Related Party is an Officer or employee who directly depends on the Board of Directors, the specific provisions established in the *Procedure for Conflicts of Interest and Related Transactions Involving Officers and Employees Directly Dependent on the Board of Directors* must be observed.

5. Determining the existence of conflicts of interest among shareholders, members of the Board of Directors or the Board of Directors' Advisory Committee

A conflict of interest arises whenever a shareholder, member of the Board of Directors or the Board of Directors' Advisory Committee is involved in a decision-making or advisory process that may result in personal gain or gain for any family member, or for a third party with whom they are involved. Such cases may interfere with this person's ability to make impartial judgments in the matter, provided that such an act is carried out to the detriment of the Company's interests. In the case of the Company, conflicts of interest may also be considered to be situations in which the personal objectives of decision makers, for any reason, are not aligned with the Company's objectives in specific matters.

Given the potential conflict of interest that exists in such situations, the Company seeks to ensure that all decisions or recommendations that may confer a private benefit to any of its shareholders, members of the Board of Directors, advisory bodies, family members, their investees or related persons are made in a completely transparent manner.

6. Rules for decisions involving related parties or other potential conflicts of interest

Upon identifying a matter of this nature, the shareholders, members of the Board of Directors or advisory bodies must immediately provide notice of their conflict of interest at a Meeting of the Shareholders, the Board of Directors, or of any other advisory body. The

respective potential conflict of interest must be included in meeting minutes. Directors who are members of a Board advisory body and provide notice of a conflict of interest to the Committee must inform both the Secretary of the advisory body and the Board of Directors of such an occurrence. Additionally, they must abstain from discussions on the subject and from making decisions or issuing an opinion, depending on the specific case.

At the request of the Chair of the Board of Directors or the corresponding advisory body, depending on the specific case, such shareholders, members of the Board of Directors or Committees may participate in discussions solely to provide further information on the transaction and the parties involved. In such cases, these individuals must not participate in decision-making or the issuance of an opinion, depending on the specific case.

In the event that any shareholder, member of the Board of Directors or advisory body who may receive a potential private advantage due to a decision or opinion does not provide notice of such a conflict of interest, any other shareholder or member of the body to which they belong who is aware of the situation may do so. In such cases, the presence of a conflict of interest will be determined by the Board of Directors or the respective advisory body and, if verified, such failure to voluntarily disclose the conflict on the part of the shareholder, member of the Board of Directors or advisory body will be considered a violation of this *Policy* and subject to corrective actions determined by the Board of Directors.

Disclosures of conflicts of interest and subsequent abstention from participation in proceedings must be included in meeting minutes. Upon taking office, the members of the Company's Board of Directors and advisory bodies must sign a document stating that they have received, read and will comply with this Policy and other provisions involving conflicts of interest.

Company Officers and employees who directly depend on the Board of Directors are subject to rules for conflicts of interest and related party transactions provided for in the *Procedure for Conflicts of Interest and Related Transactions Involving Officers and Employees Directly Dependent on the Board of Directors*.

7. Formalization of Related Party Transactions

Related Party Transactions within the scope of the Board of Directors will be analyzed by the Audit and *Compliance* Committee, which must ensure the following conditions are observed:

(a) Related Party Transactions must be carried out under market conditions (conditions equivalent to those that would be negotiated with independent third parties); and

(b) Loans provided in favor of the controlling shareholder, if applicable, and management will not be permitted, except with a favorable opinion from the Audit and Compliance Committee.

Except in cases in which transactions are considered Related Transactions under the *Procedure for Conflicts of Interest and Related Transactions Involving Officers and Employees Directly Dependent on the Board of Directors*, Related Party Transactions will be resolved upon by the Board of Directors, pursuant to the Company's Bylaws. Resolutions must take the opinion issued by the Audit and Compliance Committee on the transaction in question into account.

Related Party Transactions involving the following entities shall therefore be subject to approval by the Company's Board of Directors: (i) the provision of guarantees by the Company in favor of its Subsidiaries, (a) involving an amount greater than R$ 1,000,000,000.00 (one billion reals), for loans, financing, debentures, or any other financial transactions, including bank guarantees, performance bonds, and derivatives; or (b) in an amount exceeding R$ 100,000,000.00 (one hundred million reals) for remaining transactions; (ii) the granting of loans by the Company to its Subsidiaries in amounts exceeding R$ 500,000,000.00 (five hundred million reals); and (iii) the negotiation, execution, or amendment of any contract of any kind or amount between the Company and its shareholders, whether directly or through intermediary companies or companies in which they hold a direct or indirect ownership interest.

Related Party Transactions involving the following entities shall therefore be subject to approval by the Executive Board, which acts as a permanent decision-making body: (i) the provision of guarantees by the Company in favor of its Subsidiaries, (a) at an amount of up to R$ 1,000,000,000.00 (one billion reals) for loans, financing, debentures, or any other financial transactions, including bank guarantees, performance bonds, and derivatives, or (b) in amounts up to R$ 100,000,000.00 (one hundred million reals) for remaining transactions, and (ii) the granting of loans to Subsidiaries by the Company at amounts up to R$ 500,000,000.00 (five hundred million reals).

Related Party Transactions that are classified as Related Transactions under the *Procedure for Conflicts of Interest and Related Transactions Involving Officers and Employees Directly Dependent on the Board of Directors shall* be subject to the Compliance Department's approval, when applicable under the above-mentioned *Procedure*.

8. Disclosure

Under applicable law, the Company must disclose Related Party Transactions in accordance with applicable accounting regulations and CVM regulations.

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This Policy was approved by the Board of Directors on June 4, 2019, and last modified at the Board of Directors' Meeting held on June 18, 2026.

Policy on Disclosure of Material Information and Preservation of Confidentiality

July 16, 2019

1. PURPOSE

This Disclosure Policy of NEOENERGIA S.A. ("NEOENERGIA", the "Company") sets out the rules governing the use and disclosure of Material Information within the Company, in compliance with applicable legislation and the regulations of the CVM and other regulatory bodies to which the Company and/or its Subsidiaries are subject. It also establishes the rules and guidelines to be observed by the Finance and Investor Relations Executive Department and other Covered Persons regarding the use and disclosure of Material Information and the preservation of the confidentiality of Material Information that has not yet been publicly disclosed, ensuring transparency and equitable access to information for investors and the capital markets in general, without favoring any parties over others.

This Disclosure Policy has been prepared in accordance with CVM Instruction 358, as amended, and the Novo Mercado Listing Regulations, which must always be observed in conjunction with this Disclosure Policy.

Any questions regarding the provisions of this Disclosure Policy, applicable regulations issued by the CVM and/or whether specific information must be publicly disclosed shall be addressed by the Investor Relations Officer appointed by the Company's Board of Directors, subject to the provisions below.

The terms used in this policy have the meanings assigned to them in Annex I.

2. DUTIES AND RESPONSIBILITIES REGARDING THE DISCLOSURE OF MATERIAL ACTS OR FACTS

2.1. Without prejudice to applicable legislation, the Novo Mercado Listing Regulations and the regulations of the CVM and other regulatory bodies to which the Company and/or its Subsidiaries are subject, the Company's Investor Relations Officer is responsible for:

(i) disclosing and reporting to the CVM, through the electronic system available on the CVM's website and, where applicable, to the Stock Exchanges on which the Securities issued by the Company are admitted to trading, any Material Information arising in connection with or relating to the Company's business, immediately upon becoming aware of it;

(ii) ensuring its broad and immediate dissemination simultaneously in all markets in which the Company's Securities are admitted to trading, as well as to the investing public in general;

(iii) providing clarifications to the competent authorities upon request and disclosing material acts or facts if confidentiality can no longer be maintained, if there are unusual fluctuations in the quotation, price or trading volume of Securities issued by the Company or referenced thereto, or if the CVM determines that disclosure is required; and

(iv) inquiring of Covered Persons with access to material acts or facts, in the circumstances described in subitem (iii) above, to determine whether they are aware of any information that must be disclosed to the market.

2.2. Material Information must be communicated immediately in writing, clearly and accurately, in language accessible to the investing public, describing the acts and/or facts in detail and indicating, whenever possible and necessary, the amounts involved and any additional clarifications.

2.3. Any Covered Person who becomes aware of acts or facts that may constitute Material Information must immediately notify the Investor Relations Officer. Covered Persons who are aware of Material Information that has not been disclosed within 3 (three) business days of the documented receipt of a written notification to that effect addressed to the Investor Relations Officer must report such Material Information directly to the CVM and the Stock Exchanges.

3. EXCEPTION TO IMMEDIATE DISCLOSURE AND DUTY TO MAINTAIN THE CONFIDENTIALITY OF MATERIAL INFORMATION

3.1. Acts or facts constituting Material Information may be withheld from disclosure if their disclosure could jeopardize any legitimate interest of the Company. Persons who have had access to such Material Information must keep it confidential to safeguard the Company's legitimate interests.

3.1.1. Furthermore, the Company may decide to submit the Material Information referred to in the main provision above to the Chair of the CVM for review, in a sealed envelope marked “Confidential”.

3.2. Covered Persons must maintain the confidentiality of undisclosed Material Information to which they have access by virtue of their office or position until such Material Information is disclosed to the general public. They must also ensure that their subordinates and trusted third parties do the same, and shall be jointly and severally liable with them in the event of noncompliance.

3.3. Even after disclosure to the general public, Material Information must be treated as undisclosed until a reasonable period has elapsed for market participants to receive and process it.

3.4. Under no circumstances may Covered Persons discuss and/or mention Material Information that has not yet been duly disclosed in public places. Likewise, Covered Persons must discuss matters relating to Material Information only with those who need to know such information.

4.PROCEDURE FOR PREPARING AND DISCLOSING MATERIAL ACTS OR FACTS OR NOTICES TO THE MARKET

4.1. Material Information must be publicly disclosed through at least one of the following communication channels: (i) an announcement published in widely circulated newspapers customarily used by the Company; or (ii) at least 1 (one) online news portal (https://www.valor.com.br/valor-ri/fatos-relevantes) that makes the information available in full to all investors and interested parties in a section accessible free of charge, with content at least identical to that submitted to the CVM and, where applicable, to the Stock Exchanges on which the Company's Securities are admitted to trading.

4.2. Material Information should preferably be disclosed before trading opens or after trading closes on the Stock Exchanges. If the Stock Exchanges do not operate simultaneously, disclosure shall take into account the trading hours of the Stock Exchanges located in Brazil. If disclosure during trading hours is imperative, the Investor Relations Officer may, upon making such disclosure, request, simultaneously from the domestic and foreign Stock Exchanges on which the Company's Securities are admitted to trading, a suspension of trading for the period necessary to disseminate the Material Information in question.

4.3. If the Company deems it necessary to disclose information that does not qualify as Material Information, such disclosure may be made through a notice to the market. Examples of notices to the market include, among others: (i) clarifications in response to requests from the CVM or Stock Exchanges; (ii) disclosure of information on the acquisition or disposal of a material equity interest pursuant to CVM Instruction 358; (iii) monthly disclosure of trading in the Company's own shares to be held in treasury under a share repurchase program; and (iv) information that the Investor Relations Officer considers necessary or useful to disclose to the market, even if not required by regulation.

5.ADHERENCE TO THE POLICY

5.1 Covered Persons must adhere to this Disclosure Policy by signing the appropriate instrument, in the form set out in Annex II, upon being hired, elected, promoted or transferred, acknowledging that they are familiar with the terms of this policy and undertake to comply with them.

5.1.1. The hiring department is responsible for ensuring adherence to this Disclosure Policy. Each department must report completed adherence instruments to the department responsible for People Management, which shall maintain an updated register to be made available to the Investor Relations Department if and when requested.

6.NONCOMPLIANCE WITH THE DISCLOSURE POLICY

Noncompliance with the Disclosure Policy of NEOENERGIA and its Subsidiaries must be reported through the whistleblowing channel or directly to the *Compliance* Superintendency.

7.OBLIGATION TO INDEMNIFY

Covered Persons responsible for noncompliance with any provision of this Disclosure Policy shall indemnify the Company and/or other Covered Persons, in full and without limitation, for all losses incurred by the Company and/or other Covered Persons arising directly or indirectly from such noncompliance.

8.APPROVAL

8.1. This Disclosure Policy was approved by the Board of Directors on April 23, 2019 and updated on July 16, 2019, with effectiveness subject to publication of the commencement announcement for the secondary public offering of common shares issued by the Company. It shall remain in force for an indefinite period until a decision to the contrary is adopted. Any approved amendment to this Disclosure Policy must be communicated to the CVM and the Stock Exchanges.

ANNEX I

Applicable Definitions

Controlling Shareholders or Controlling Shareholder - a shareholder or group of shareholders bound by a shareholders' agreement or under common control that exercises control over the Company pursuant to Law No. 6,404/76.

Management – Executive Officers and members of the Company's Board of Directors.

Stock Exchanges - B3 S.A. - Brasil, Bolsa, Balcão, or B3, and any other stock exchanges or organized trading markets on which the Company's Securities are admitted to trading, in Brazil or abroad.

Company - Neoenergia S.A.

Subsidiaries and Affiliates – companies controlled by or under common control with the Company.

CVM - Brazilian Securities and Exchange Commission.

Investor Relations Officer - the Company's Executive Officer appointed pursuant to the Shareholders' Agreement to be responsible for providing information to the investing public, the CVM and the Stock Exchange, among other duties set out in CVM regulations, as well as for administering and overseeing the implementation of the Disclosure Policy.

Material Information – any decision by shareholders, resolution of a general shareholders' meeting or of the Company's management bodies, or any other act or fact of a political-administrative, technical, business or economic-financial nature arising in connection with or relating to the Company's business that may materially affect: (i) the price of Securities; (ii) investors' decisions to buy, sell or hold Securities; or (iii) investors' decisions to exercise any rights inherent in their status as holders of Securities issued by the Company or referenced thereto. An illustrative list of situations that may constitute Material Information is provided in Article 2 of CVM Instruction 358 (as defined below).

Inside Information – any Material Information that has not yet been disclosed to the investing public.

CVM Instruction 358 – CVM Instruction No. 358, dated January 3, 2002, which governs the disclosure and use of information on material acts or facts relating to publicly held companies, as well as trading in securities issued by publicly held companies while a material fact remains undisclosed, among other matters.

CVM Instruction 480 – CVM Instruction No. 480, dated December 7, 2009, which governs the registration of issuers of securities admitted to trading on regulated securities markets.

Covered Persons - (i) the Company; (ii) its direct and indirect Controlling Shareholders; (iii) its Management; (iv) members of the Fiscal Council; (v) members of any other bodies

with technical and advisory functions; (vi) anyone who, by virtue of their office, function or position at the Company, its Controlling Shareholder and/or its Subsidiaries or Affiliates, has access to the Company's Inside Information; (vii) anyone who has knowledge of information concerning a Material Act or Fact of the Company and knows that such information has not yet been disclosed to the market, particularly those who maintain a commercial, professional or fiduciary relationship with the Company, its Controlling Shareholder and/or its Subsidiaries and Affiliates, such as independent auditors, securities analysts, consultants and institutions that are part of the securities distribution system.

Disclosure Policy - Neoenergia S.A.'s Policy on Disclosure of Material Information and Preservation of Confidentiality.

Instrument of Adherence - a formal instrument to be signed by Covered Persons and acknowledged by the Company, through which they acknowledge the rules set out in the Disclosure Policy and undertake to comply with them and ensure compliance. This instrument shall be kept on file at the Company's registered office for as long as the Covered Person maintains their relationship with the Company and for at least 5 (five) years after that relationship ends, together with updated identification details of the respective Covered Persons (office, function, address and registration number in the Brazilian Individual Taxpayer Registry (“CPF”) and/or National Registry of Legal Entities (“CNPJ”)), and/or the same details of the attorney-in-fact or legal representative in Brazil of any Covered Persons based abroad.

Securities Trading Policy of Neoenergia S.A. and its Subsidiaries

April 23, 2019

I – DEFINITIONS AND ADHERENCE

1. The definitions used in this Trading Policy shall have the meanings assigned to them in the Definitions Applicable to the Securities Trading Policy of Neoenergia S.A. and its Subsidiaries, which form an integral part of this Trading Policy as Annex I.

2. The controlling shareholders and persons appointed by them who have access to Company information, its subsidiaries and affiliates, as well as members of the Board of Directors, Fiscal Council and Executive Board, members of any bodies with technical or advisory functions created pursuant to the Bylaws, employees and third parties engaged by the Company who have permanent or occasional access to Material Information concerning the Company, its Subsidiaries and Affiliates, shall sign the Instrument of Adherence to the Trading Policy, the form of which is attached as Annex II, thereby becoming Covered Persons for the purposes hereof.

3. With respect to Covered Persons, the Company and its management may require other persons to sign the Instrument of Adherence whenever the Company deems it necessary and/or appropriate because such persons are involved in a specific transaction, as determined by the area conducting the transaction, which shall be responsible for controlling such persons' instruments of adherence.

4. Covered Persons shall adhere to this Trading Policy by signing the applicable instrument upon hiring, election, promotion or transfer, declaring that they are aware of the terms of this policy and undertake to comply with them.

4.1. Adherence to this Trading Policy shall be the responsibility of the hiring executive department. Each department shall report executed instruments to the department responsible for People Management, which shall maintain an updated register and, if and when requested, make the information available to the Investor Relations Department.

4.2. With respect to members of the Board of Directors, Fiscal Council and any bodies with technical or advisory functions created pursuant to the Bylaws, adherence to this Trading Policy shall be the responsibility of the Corporate Governance area.

5. The Company shall keep the Instrument of Adherence on file at its registered office for as long as the person maintains a relationship with the Company and for at least five years after such relationship ends.

6. The Company shall maintain at its registered office a list of Covered Persons and their respective identification details, including office or function, address and CPF and/or CNPJ registration number. If a shareholder is domiciled abroad, the list shall include the name or corporate name and CPF or CNPJ registration number of its attorney-in-fact or legal representative in Brazil. The information shall be updated whenever necessary, within 05 (five) days from the date of the change.

II – PURPOSE

7. This Trading Policy establishes the rules to be observed by Covered Persons in connection with trading in Securities. These rules define periods during which Covered Persons must refrain from trading in Securities, in order to avoid questions regarding the misuse of Material Information not disclosed to the public and to ensure transparency for all interested parties, without favoring some over others.

8. The Company's Trading Policy was prepared in accordance with CVM Instruction No. 358, dated January 3, 2002, as amended, which shall be observed by all Covered Persons together with this Trading Policy.

9. Any questions regarding this Trading Policy, applicable regulations issued by the CVM and/or whether a particular trade may be carried out shall be addressed to the Finance and Investor Relations Executive Officer.

III – TRADING RESTRICTIONS AND INFORMATION REPORTING OBLIGATIONS

10. Before Material Information is disclosed to the public, Covered Persons who are aware of such Material Information, whether through personal knowledge and/or knowledge of the disclosure date, are prohibited from trading in Securities or providing recommendations or investment assistance relating to Securities.

11. Covered Persons who leave their office, function or position in the Company's management before disclosure of Material Information originating during their term of management or service may not trade in Securities until the earlier of: (i) 6 (six) months from the date of departure; or (ii) public disclosure of the Material Information.

12. The restrictions under this Trading Policy apply to transactions carried out directly and/or indirectly by Covered Persons, except transactions carried out by investment funds in which Covered Persons hold units, provided that such funds are not exclusive funds and their trading decisions are not directly influenced by Covered Persons.

13. Covered Persons shall ensure that persons with whom they maintain a commercial, professional or fiduciary relationship do not trade in Securities when they have access to undisclosed Material Information. Covered Persons shall use their best efforts to ensure that all persons with access to Material Information execute the Instrument of Adherence.

14. Covered Persons shall take all necessary measures to extend the restrictions in this Chapter to Related Persons.

15. Trading in Securities by Covered Persons is prohibited whenever a publicly known process for the acquisition or sale of Company shares by a Covered Person is underway; whenever an agreement or contract for transfer of the Company's control has been entered into or an option or mandate has been granted for the same purpose; and whenever there is an intention to carry out a merger, total or partial spin-off, consolidation, transformation or corporate reorganization involving the Company.

16. The restrictions on trading in Securities shall be observed by Covered Persons until the Material Information is disclosed to the public. Such restrictions shall remain in effect after disclosure if trading by Covered Persons could adversely affect the Company or its shareholders in connection with the act or fact associated with the Material Information.

17. Covered Persons may establish individual trading plans for securities issued by the Company, which shall be submitted to the Investor Relations Officer for review and filed at the Company's registered office.

18. An Investment Plan shall be approved only if its terms prevent the use of Material Information based on inside information. It must be structured so that the purchase or sale decision cannot be made after the information becomes known, and the holder shall refrain from influencing the transaction while undisclosed material information is pending.

19. The Investment Plan shall specify the nature of the scheduled purchase and sale transactions, as well as dates, quantities and prices, or a predetermined criterion for defining those elements, consistent with this Policy. Covered Persons shall notify the Stock Exchange or Market Entities of their periodic securities trading plans.

IV – PROCEDURES FOR REPORTING INFORMATION ON SECURITIES TRANSACTIONS

20. Controlling Shareholders, members of the Board of Directors, Executive Officers, members of the Fiscal Council, members of any other technical or advisory bodies created pursuant to the Company's Bylaws and other persons subject to this Policy shall, through the Finance and Investor Relations Officer, report on the

first business day after taking office, as applicable, their ownership of Securities issued by the Company or its controlling companies or subsidiaries, provided that they are publicly held companies, including derivatives and any other securities referenced to such Securities, whether held in their own name or in the name of Related Persons, as well as transactions involving such Securities.

21. The report shall also include transactions involving derivatives or any other Securities referenced to securities issued by the Company or its controlling companies or subsidiaries, provided that they are publicly held companies. The report shall be submitted to the Finance and Investor Relations Executive Officer: (i) on the first business day after taking office; and (ii) within 5 (five) days after each transaction, indicating the position balance before and after the transaction, pursuant to Annex III.

22. The report referred to in this Section shall be prepared pursuant to Annex II to this Policy and submitted to the Investor Relations area.

23. The Finance and Investor Relations Executive Officer shall report to the CVM: (i) in the first case, immediately after receiving the report from any person subject to this Section; and (ii) in the second case, within 10 (ten) days after the end of the month in which a change in positions occurred, indicating the position balance for the period and observing Article 11 of CVM Instruction No. 358/02.

24. If any person required to report fails to disclose their position in Securities under this Section, the Finance and Investor Relations Officer shall not be liable for the failure to report.

V – BLACKOUT PERIOD

25. Persons Subject to the Trading Policy and their Related Persons are prohibited from trading in Securities issued by the Company during the following periods:

• During the 15 days preceding disclosure of the Company's quarterly information (ITR) and annual financial statements (DFP);

• When they have access to Material Information not yet disclosed to the market through the CVM and the Stock Exchange;

• While the Company is acquiring or disposing of its own Shares;

• When there is an intention to carry out a merger, consolidation, total or partial spin-off, transformation or corporate reorganization involving the Company;

• After termination of employment or services, until the relevant information becomes public; and

• During any other periods determined by CVM Instruction No. 358/02.

VI – GENERAL PROVISIONS

26. Upon signing/accepting the Instrument of Adherence, Covered Persons shall inform the Company, through the Finance and Investor Relations Officer, of their trading and investment intentions regarding Securities and shall immediately report any change to the plans previously communicated.

27. The Company may establish additional blackout periods for trading in Securities applicable to Covered Persons and shall immediately notify them.

28. Trading in Securities by Covered Persons during blackout periods may be exceptionally authorized by the Company's Executive Board upon written request stating the reasons for the transaction.

29. The rules under this Policy apply to: (i) transactions carried out on Market Entities, whether organized or not, and transactions carried out without the intermediation of an institution belonging to the distribution system; and (ii) securities lending transactions carried out by Covered Persons.

VII – NONCOMPLIANCE WITH THE TRADING POLICY

30. Noncompliance with the Securities Trading Policy of Neoenergia S.A. and its Subsidiaries shall be reported through the whistleblowing channel or directly to the Compliance Superintendency.

VIII – OBLIGATION TO INDEMNIFY

31. Covered Persons responsible for noncompliance with any provision of this Trading Policy shall fully and without limitation indemnify the Company and/or other Covered Persons for all losses incurred directly or indirectly as a result of such noncompliance.

IX – APPROVAL

32. This Trading Policy was approved by the Board of Directors on April 23, 2019, with effectiveness subject to publication of the commencement announcement for the secondary public offering of common shares issued by the Company, and shall remain in force for an indefinite period until otherwise resolved. Any approved amendment to the Disclosure Policy must be communicated to the CVM and the Stock Exchanges.

ANNEX I

DEFINITIONS APPLICABLE TO THE SECURITIES TRADING POLICY OF NEOENERGIA S.A.

CONTROLLING SHAREHOLDERS OR CONTROLLING SHAREHOLDER - a shareholder or group of shareholders bound by a shareholders' agreement or under common control that exercises control over the Company pursuant to Law No. 6,404/76.

EXTERNAL ADVISORS - persons who are not employees and who provide financial, legal, consulting, auditing or any other services to any Company, on their own behalf or on behalf of another person, and who, as a result, have access to Material Information.

STOCK EXCHANGES - B3 S.A. - Brasil, Bolsa, Balcão, or B3, and any other stock exchanges or organized trading markets on which the Company's Securities are admitted to trading.

COMPANY - Neoenergia S.A. and its Subsidiaries.

SUBSIDIARIES - companies controlled by Neoenergia.

AFFILIATES - companies that belong directly or indirectly to the same economic group.

CVM - Brazilian Securities and Exchange Commission.

FINANCE AND INVESTOR RELATIONS OFFICER - the Company officer appointed under the Shareholders' Agreement to perform the duties established in CVM regulations.

MARKET ENTITIES - stock exchanges or organized over-the-counter market entities on which Securities issued by the Company are or may be admitted to trading, as well as equivalent entities in other countries.

MATERIAL INFORMATION - any decision by shareholders, resolution of a general shareholders' meeting or of the Company's management bodies, or any other political-administrative, technical, business or economic-financial act or fact arising in connection with or relating to the Company's business that may materially affect: (i) the price of Securities; (ii) investors' decisions to buy, sell or hold Securities; or (iii) investors' decisions to exercise rights inherent in their status as holders of Securities. An illustrative list is contained in Article 2 of CVM Instruction 358/02.

COVERED PERSONS - the Company; its direct and indirect controlling shareholders and persons appointed by them to access Company information; executive officers; members of the Board of Directors, Fiscal Council and any other technical or advisory bodies created pursuant to the Bylaws; employees and third parties engaged by the Company; companies controlled by and/or under common control with the Company and their controlling shareholders, management, members of technical or advisory bodies, employees and engaged third parties, who have expressly adhered to the Disclosure Policy and/or Trading Policy and are required to comply with their rules.

RELATED PERSONS - (i) a spouse who is not legally or extrajudicially separated; (ii) a domestic partner; (iii) any dependent included in the person's annual income tax return; and (iv) first-degree ascendants and descendants.

DISCLOSURE POLICY - the Policy on Disclosure of Material Information and Preservation of Confidentiality of Neoenergia S.A. and its Subsidiaries.

INSTRUMENT OF ADHERENCE - a formal instrument signed by Covered Persons and acknowledged by the Company through which they acknowledge the rules contained in the Disclosure Policy, Trading Policy and CVM Instruction 358/02.

SECURITIES - for purposes of this Policy, all securities defined under Article 2 of Law 6,385/76, as amended by Law 10,303/01: I. shares, debentures and subscription warrants; II. coupons, rights, subscription receipts and split certificates relating to the securities referred to in item I; III. securities deposit certificates; IV. debenture certificates; V. units of securities investment funds or investment clubs investing in any assets,

subject to the exception in item “8”; VI. commercial paper; VII. futures, options and other derivatives whose underlying assets are securities; VIII. other derivatives, regardless of their underlying assets; and IX. when publicly offered by the Company, its subsidiaries and affiliates, any other collective investment instruments or agreements that confer participation, partnership or remuneration rights, including those arising from services, whose returns derive from the efforts of the entrepreneur or third parties.

ANNEX II

INSTRUMENT OF ADHERENCE TO THE TRADING POLICY OF NEOENERGIA S.A.

[name], [identification details], resident and domiciled in the City of [ ], State of [ ], at [address], enrolled with the CPF/MF under number [ ] and holder of identity card No. [ ], issued by [ ], in the capacity of [office, function or position] of Neoenergia S.A., hereby declare that I have read and fully understood the terms and conditions of the Trading Policy of Neoenergia S.A. and its Subsidiaries, in accordance with CVM Instruction No. 358, dated January 3, 2002, as amended, approved by the Company's Board of Directors at the meeting held on April 23, 2019. By this Instrument of Adherence, I formally adhere to the Trading Policy of Neoenergia S.A. and its Subsidiaries and undertake to comply with all its terms and conditions.

[City], [date]

_____

[Name]
[Office, Function or Position]

ANNEX III

ACQUISITION OR DISPOSAL OF AN INTEREST IN SECURITIES

I, [name], [marital status], [profession], holder of identity card No. _____, issued by _____ and enrolled with the CPF/MF under No. _____, resident and domiciled at _____, in the City of _____, State of _____, in the capacity of _____ [indicate office, function or relationship with the Company] of [Company Name], HEREBY DECLARE, in compliance with CVM Instruction No. 358/02, that I [acquired/disposed of] [quantity] [specify Security], thereby changing my interest in Securities of [Company Name], provided that it is a publicly held company, or Securities referenced thereto, to ____%, as set forth below:

Period [month/year]	Trade Date	Issuing Company	Type of Security	Total Quantity	Quantity by Type and Class	Price	Broker Used	Other Material Information

Pursuant to CVM Instruction No. 358/02, I further DECLARE that I shall report to the Finance and Investor Relations Officer of [Company Name] any change in the information provided herein by the 05th day of each month. [place and date]

_____

[Name of Declarant]
[Office]

Procedure for Conflicts of Interest and Related Transactions Involving Officers and Employees Directly Dependent on the Board of Directors

Updated June 18, 2026

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Article 1. Purpose

1. The Procedure for Conflicts of Interest and Related Transactions Involving Officers and Employees Directly Dependent on the Board of Directors ("the Procedure"), which forms part of NEOENERGIA S.A.'s Governance and Sustainability System ("NEOENERGIA", the "Corporation", or the "Company"), establishes rules governing situations in which the interests of the Company or any company comprising its group (the "Subsidiaries" and the "Neoenergia Group") directly conflict with the private interests of the Company's Officers, other persons whom the Company's Office of the Compliance Superintendent (the "Superintendence") determines should be subject to conflict-of-interest rules, or their related persons ("Conflicts of Interest"), as well as transactions carried out by such persons with Neoenergia Group companies ("Related Transactions").

2. The provisions of the *Code of Conduct for Management, Employees and Suppliers* will prevail over those described in the Procedure in cases in which there is a conflict between standards.

Article 2. Definitions

The following definitions will apply for the purposes of this standard:

1. Persons subject to rules for conflicts of interest:

a) The members of the Executive Board and employees who are directly dependent on the Board of Directors, as well as any remaining Officers the Board of Directors recognizes as such; and

b) Individuals designated by the Office of the Superintendent given their potential for Conflicts of Interest and the functions they perform at the Company or its Subsidiaries. The Office of the Superintendent will notify such individuals that they are subject to conflict-of-interest rules and, in a similar manner, will notify the Human Resources Department of their identity.

2. Individuals related to persons subject to conflict-of-interest rules:

a) spouse or an individual with which the employee maintains an analogous affective relationship;

b) ascendants, descendants and siblings of the employee or their spouse (or individual with an analogous affective relationship);

c) the spouses of ascendants and descendants and the employee's siblings;

d) any other relatives up to the 4th degree of consanguinity or 2nd degree of affinity;

e) entities in which Employees or related entities, either on their own behalf or that of an interposed individual, are in a position of control established by law; and

f) companies or entities in which Employees or any related persons, either on their own behalf or that of an interposed individual, occupy an administrative or management position, or parties from whom they receive remuneration for any reason. Additionally, in such cases Employees must exercise, whether directly or indirectly, significant influence on the financial and operational decisions of such companies or entities.

Article 3. Conflicts of Interest

1. A Conflict-of-interest will be considered to be any situation in which the interests of the Company or the companies comprising the Neoenergia Group intersect or directly or indirectly conflict with the private interests of an individual subject to conflict-of-interest rules or a related person.

2. As a result, conflicts of interest are situations that: i) interfere, or may interfere, with the regular, efficient, legal, transparent, reliable and honest performance of an employee in the exercise of their duties; ii) reduce the degree of professionalism with which an employee acts on behalf and/or in the name of the Company; iii) affect the Company's interests, values and/or integrity and/or its image and reputation.

3. Conflicts of Interest may arise as part of a business relationship or through an ownership interest in a competitor, customer or supplier of NEOENERGIA or the Subsidiaries, or through the exercise of parallel activities that prevent an employee from fulfilling their responsibilities toward NEOENERGIA. Employees must remain attentive in order to recognize and avoid potential Conflicts of Interest during the exercise of their professional activities, as well as in their respective personal and professional relationships.

Article 4. Related Transactions

1. Related Transactions that are subject to the provisions of this *Procedure* involve any transfer of resources, services or obligations, regardless of whether consideration is provided or not, carried out between any person subject to conflict-of-interest rules or related person, on the one hand, and the Company or any of the Subsidiaries, on the other.

2. The execution of a Related Transaction will imply a Conflict-of-interest that, where applicable, will result in the provisions of this Procedure being applied under any circumstances.

Article 5. Obligation to notify the Office of the Compliance Superintendent of Conflicts of Interest

1. Whenever a person subject to conflict-of-interest rules becomes aware that they are involved in a Conflict-of-interest (whether directly or indirectly through a related person), they must notify their supervisor in writing, as soon as possible, who in turn will notify the Office of the Compliance Superintendent.

2. Such notice must include a description of the Conflict-of-interest, indicating whether it constitutes a direct conflict or indirect conflict through a related person. In the latter case, employees must identify the related person involved.

3. The description of the conflict-of-interest in this case must include the purpose and main conditions of the respective transaction or the expected decision, including its importance or an approximate economic assessment. If the situation that generates the Conflict-of-interest involves a Related Transaction, notice must also indicate the department or individual at the Company or any of the Neoenergia Group companies involved.

4. If the respective conflict situation arises from any operation, transaction or circumstances that require some form of execution, decision making, or acceptance, the individual subject to conflict-of-interest rules must refrain from taking any action up until the Office of the Superintendent studies the case at hand and makes a timely decision.

5. The individual must provide notice of any uncertainty as to whether they may be involved in a potential Conflict-of-interest (whether directly or indirectly through a related person) to their hierarchical superior, who, in turn, will forward such notice to the Office of Compliance Superintendent.

The individual subject to conflict-of-interest rules must, in a similar manner, refrain from taking any action up until the Office of the Superintendent responds to their inquiry.

Article 6. Obligation to refrain from participating in decision-making in cases involving a Conflict-of-interest

1. If a Conflict-of-interest arises from an operation or transaction that must be approved by any management body, the person subject to conflict-of-interest rules must refrain from influencing any related decision-making.

2. In a similar manner, individuals subject to conflict-of-interest rules must refrain from accessing confidential information that relates to the conflict at hand.

Article 7. Information on Conflicts of Interest

1. The Office of the Superintendent must maintain up-to-date records of Conflicts of Interest for which notice is provided by persons subject to conflict-of-interest rules. Persons subject to such rules must provide the Office of the Superintendent with up-to-date information on conflicts to which they may be exposed.

2. The information contained in this record must provide a sufficient level of detail to understand the scope of each conflict-of-interest.

Article 8. Authorizing Related Transactions

1. Related Transactions will be subject to authorization from the Office of the Superintendent under all circumstances, except in the cases described in item 5 of this Procedure.

2. The Office of the Superintendent will ensure that Related Transactions of which it is made aware are carried out under market conditions. For these purposes, the Office of the Superintendent may request the cooperation of the Finance and Development Board in analyzing the Related Transaction in question, which in turn will serve as a basis for deciding on its authorization.

3. In cases involving Related Transactions that are made in the ordinary course of business activities and are habitual or recurring in nature, the standard prior authorization for the line of operations and its conditions of execution will be considered sufficient.

4. Whenever a Related Transaction implies the successive execution of several different transactions, in which subsequent transactions are merely considered acts involved in executing the original transaction, the provisions of this Procedure shall only apply to the original transaction performed.

5. The Office of the Superintendent's authorization will not be required for transactions that simultaneously meet the following three conditions: i) transactions carried out by virtue of contracts for which conditions are standardized and apply en masse to a large number of customers; ii) transactions carried out at prices or with the application of fees generally established by suppliers of the good or service in question; and iii) transactions where the amount involved does not exceed a total amount of R$ 1,000,000.00 (one million reals).

Article 9. Obligation to notify the Office of the Superintendent of Related Transactions

1. Without prejudice to the provisions of the previous article, and unless expressly waived by the Office of the Superintendent, individuals subject to conflict-of-interest rules must notify the Office of the Compliance Superintendent in writing of Related Transactions that are performed. Notice must be sent every six months during the first week of January and July of each year.

2. Notices provided must include the following content: i) nature of the transaction; ii) date to which the transaction refers; iii) payment conditions and terms; iv) identity of the individual who carried out the transaction and in such cases their relationship with the person subject to conflict-of-interest rules; v) transaction amount; vi) any other aspect that allows one to properly value and classify the transaction, including: pricing policies, guarantees provided and received, including, specifically, information verifying that the transaction was carried out under market conditions.

3. For these purposes, the Compliance Superintendent will notify persons subject to the conflict-of-interest rules every six months, requesting that they provide the Company with timely information.

Article 10. Related Transactions Records

1. The Office of the Superintendent must maintain records of Related Transactions. The information contained in these records will therefore be made available to the Finance and Development Board whenever requested or at a minimum every six months.

2. Transactions included in such records will be disclosed to the extent required and within the scope established by the applicable regulations in force at the time.

* * *

This Procedure was initially approved by the Board of Directors on July 19, 2018 and updated at a meeting of the Board of Directors held on June 18, 2026.

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.

* * *

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.

Policy for Sustainable Management of Human Capital and Prevention of Workplace Harassment

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. 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 the exercise of these powers and within the scope of existing legislation, the Company's Articles of *Incorporation* and the *Iberdrola Group's Corporate Purpose and Values* ("***Corporate Purpose and Values***"), and in recognition of the importance of human capital as a main strategic asset and key element in achieving business success and the purpose and values established in the Company's Governance and Sustainability System, the Board of Directors hereby approves this *Policy for the Sustainable Management of Human Capital and the Prevention of Harassment* ("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) as they pertain to the Company.

This Policy, the content of which is consistent with the provisions of the *Human Rights Policy*, is an expression of the Company's understanding of the importance of its team as its main strategic asset and key element in achieving business success and the *Corporate Purpose and Values* established in the Company's Governance and Sustainability System.

Human capital allows companies to be competitive, efficient, and able to create value in a sustainable manner when compared to organizations that are inefficient and that have gradually lost their ability to generate wealth and value over the long term. The Company has therefore defined, designed and disseminated a sustainable model for human capital management and implemented it at the forefront of best practices in the area.

1. Scope

This Policy shall apply to the Company. Nevertheless, it includes principles that complement the contents of Core Ethical Principles of Governance and Sustainability within the scope of the sustainable management of human capital. To this extent, the principles of this Policy inform the specific actions and regulations of the Subsidiaries, 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 seek to align 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 associations and other entities it manages, with the principles contained in this Policy.

2. Purpose

The purpose of this Policy is to define, conceptualize and disseminate a sustainable human capital management model that ensures: (i) the prevention of workplace harassment; (ii) the promotion of a diverse, inclusive, non-discriminatory and respectful professional environment among individuals; (iii) the attraction, selection, management, promotion and retention of the best available talent; (iv) the promotion of individual development and training; (v) the encouragement and recognition of merit and performance while promoting the values of equity and non-discrimination; (vii) the use of intellectual capital to create and protect value; (viii) the promotion of a healthy balance between one's personal and professional life, in order to boost people's development, creativity and productivity and improve their experience. These practices will contribute to the achievement of the Company's corporate objectives as a Group *subholding* company in Brazil, in addition to its economic and social development.

The Company includes its employees in the business success project it has developed and leads and offers them the opportunity to enter into a high-quality position in a suitable environment, free from harassment and consistent with the principles of dignity, mutual respect, confidentiality, cooperation and trust that generates motivation and promotes professional and personal development among the team. The Company guarantees employees the payment of adequate salaries using competitive remuneration systems aligned with market standards and best practices in this field; it places value on merit as a criterion for performance evaluations while promoting equal opportunities and freedom from discrimination. Finally, the Company respects privacy and periods of offline rest.

The management of resources and human capital, as well as professional relationships, are governed by compliance with applicable regulations, respect for human rights, the elimination of behaviors that run contrary to the values of the Company and its ethical culture, as well as alignment of employees' interests with the Group's strategic objectives.

3. Principles of action

The principles of this section establish a standard for management of the Group's human, social and intellectual resources in the following areas: (i) prevention of workplace harassment, (ii) promotion of a professional, diverse, inclusive and non-discriminatory environment, (iii) selection and hiring of employees; (iv) knowledge management; (v) performance evaluations and professional development, (vi) remuneration system; (vii) work-life balance, (viii) respect for private life and periods of offline rest, and (ix) work environment and the employee experience.

1.1 Principles of action for the prevention of workplace harassment

The Company is committed to preventing and combating harassment (understood as unwanted conduct, whether verbal or physical, of a personal or sexual nature, that serves the purpose or effect of violating a person's dignity or creating an intimidating, hostile, degrading, humiliating or offensive environment), as well as cyberbullying (including threats, harassment, humiliation and attacks comprising any of the forms of harassment carried out using communication technologies – social networks, mobile devices, Internet, etc.). For these purposes, it assumes and promotes the following principles of action:

a) Promote a culture of preventing any manifestations of violence, intimidation and workplace harassment in all its forms. Dissemination, awareness and training initiatives are carried out annually in order to ensure the updating of knowledge in this area, and specific programs are established that include victim protection, support and information measures.

b) Encourage leaders, within the scope of their responsibilities, to act in an exemplary manner to promote a respectful professional environment.

c) Ensure the effectiveness of the zero tolerance principle for any conduct that constitutes intimidation or harassment.

d) Establish solutions and measures that safeguard the well-being of those affected by such behavior to ensure that there are no reprisals made against victims. These initiatives include the adoption of measures of a disciplinary nature that are considered pertinent.

e) Adopt a zero tolerance policy for any conduct that constitutes intimidation or harassment; as well as any kind of retaliation due to the filing of complaints through the Group's communication channels or other means.

1.2 Principles of action related to the promotion of a diverse, inclusive and non-

discriminatory professional environment

The Company considers it to be an organizational value and a competitive advantage to promote a diverse professional environment in which team members' individual characteristics are respected (the inclusion of employees is understood to mean recognizing and appreciating the different perspectives that each individual may contribute while generating opportunities for employees to develop to their maximum potential and promoting a sense of belonging that ensures they feel valued and part of a group or community), and they are not subject to any distinction, exclusion or preference based on ethnicity, gender, religion, age, political opinion, national origin or social status that has the effect of nullifying or altering equal opportunities or treatment in the professional field. The inclusion of employees based on recognition and appreciation of their unique perspectives and experiences allows teams to develop their full potential, in addition to strengthening their sense of belonging (pride in being part of a group or community in which they are valued).

To promote such a professional environment, the Company assumes and implements the following principles of action:

a) Guarantee that there is a lack of discrimination among employees and combat any practice associated with prejudice based on nationality, ethnicity, marital status, family commitments, religion, age, disability, social status, health, gender and sexual orientation, gender identity and expression or any other individual conditions or characteristics.

b) Promote an organizational culture and management processes that allow employees to contribute their skills, abilities, knowledge and experiences, regardless of any personal or social conditions or circumstances.

c) Encourage diverse representation in the different decision-making bodies and levels and promote participation in the areas of consultation and decision-making based on merit and professional achievements, while ensuring equity.

d) Strengthen respect for equal professional opportunities both internally and externally.

e) Promote an inclusive culture based on respect and collaboration.

f) Promote physical and technological accessibility and support employees with disabilities and promote employability.

g) Facilitate internal mobility and interaction among the Group's employees in

order to promote networks of contacts and teams that take advantage of multiculturalism and the cultural enrichment available through diverse skills, knowledge and experiences.

h) Implement measures that favor integration, unity and pride in contributing to excellence and the creation of sustainable value.

i) Promote a professional environment in which employees' dignity is respected.

j) Propose positive initiatives and recognition that contribute to minimizing any inequalities that arise while taking employees' skills, abilities, knowledge and experience into account, to foster access and progression of underrepresented groups, particularly in terms of ethnicity and gender.

k) Promote the rights to freedom of association in order to preserve the choice of each individual in their relationship with trade union organizations and action taken in defense of their legitimate interests.

l) Offer protection during pregnancy, childbirth and postpartum as specific situations for women and ensure that these conditions do not have a negative impact on their professional careers, as well as encouraging the exercise of co-responsibility between women and men.

m) Incorporate content into leadership programs that favors better decision-making in processes related to people management and that contributes to advancing the pursuit of excellence and a more inclusive culture.

n) Inform communities in which the Neoenergia Group companies operate of its commitment to diversity, equity and inclusion.

o) Ensure that the artificial intelligence systems used in the processes of selection, hiring, management of labor relations, training, development and promotion of Neoenergia Group employees are used to promote equal opportunities, as well as that biases with discriminatory and unfair effects are eliminated. The Group must also allow adequate traceability and transparency and ensure that users are aware that they are communicating or interacting with an artificial intelligence system.

1.3 Principles of action in relation to the selection and recruitment of employees

To guarantee the success of the Neoenergia Group's business project, it is essential that we attract, select and retain the best talent. The behavior of such professionals must reflect the Group's *Corporate Purpose and Values*, as well as the *Code of Conduct for*

Management, Employees and Suppliers. The Company therefore seeks to guarantee that a capable, competent, qualified and highly motivated team is made available.

For these purposes, the Company assumes and promotes the following principles:

a) Identify, incorporate, motivate, and retain the best available talent.

b) Value and promote internal talent.

c) Ensure that selection and recruitment, whether managed internally or outsourced to external entities, are carried out exclusively on the basis of merit and capacity. Throughout the process and in its final phase, all candidates who fit the profile of knowledge, skills and competencies required for different positions must be included and treated fairly during the process. Employees with family ties or other similar personal ties must be prevented from occupying positions that depend directly - hierarchically or functionally - on the employees to whom they are linked.

d) Ensure that selection and hiring processes are rigorous, objective and impartial and avoid biases and barriers that prevent equitable access to professional opportunities. The Group must promote multiple and diversified representation in the composition of interview panels and in all cases hiring the most qualified candidates while avoiding any interference in the selection processes.

e) Implement selection and hiring processes that ensure that candidates are honorable and reputable, aligned with the provisions of the *Corporate Purpose and Values* and the principles and guidelines assumed in the *Code of Conduct for Management, Employees and Suppliers,* as well as allow candidates that do not hold the necessary qualifications to be identified and rejected.

f) Ensure that candidates have a positive experience during the talent attraction and selection process in which clear communication and the exchange of perspectives is prioritized in developing an efficient process as part of a reliable infrastructure.

g) Facilitate access to their first employment opportunities among young people through scholarship programs and other arrangements.

h) Present candidates with attractive and comprehensive professional opportunities based on values and competitive remuneration, a wide range of training and professional development opportunities, a healthy and safe

workplace environment while contributing to the business project and measures that facilitate a balance between their personal and professional life.

i) Promote hiring through stable contracts.

j) Promote collaboration programs, including training centers, to foster the presence of gender identities and ethnic groups that are less represented in the Neoenergia Group's careers and business-related training programs developed by the companies that compose the Group.

1.4 Principles of action for knowledge management

The Company’s intellectual capital depends to a large extent on the persons who compose it, but also on operational and organizational structures and internal and external relations with the Company's Stakeholders, as well as dissemination and knowledge within the Neoenergia Group’s networks. As a result, organizational and personal learning must be permanent and continuous and must be aligned with the strategy established at the Group level.

In order to disseminate knowledge, promote continuous learning and cultural exchange and increase operational efficiency, the Company assumes and promotes the following principles of action for the effective use of intellectual capital:

a) Align knowledge management with the skills, capabilities and requirements defined under the Group's strategy in order to structure an intelligent organization with the capacity for constant learning, innovation and digital transformation.

b) Establish a process of ongoing improvement at all Neoenergia Group facilities and provide the necessary resources for their development. Promote communication, awareness and training to ensure the efficient use of improvements.

c) Identify the knowledge of each employee and make it accessible to others to generate a multiplier effect.

d) Recognize the value of the Company's intellectual capital and promote its development, sharing and internal dissemination to build a business culture that encourages the dissemination of knowledge.

e) Encourage coexistence and the exchange of knowledge between different generations as a source of continuous enrichment and innovation.

f) Promote professional environments that favor the sharing of ideas and knowledge.

g) Recognize different forms of knowledge.

h) Promote the education and training of each employee in the knowledge and skills necessary for the proper execution of their work.

i) Recognize and preserve the legacy and value that business knowledge and information represent.

j) Respect the intellectual and industrial property rights of third parties as part of knowledge management.

1.5 Principles of action in relation to performance evaluation and professional development

The evaluation of employees and communication of results to those evaluated are a fundamental aspect of professional development. The principles of action that the Company assumes and promotes in this area include:

a) Conduct annual performance evaluations based on objective criteria and improvements among employees while taking their individual and collective professional performance into account.

b) Inform the evaluated person of results in order to favor their professional development and contribute to the creation of a *feedback* culture.

c) Prevent people who may be subject to a conflict of interest in relation to the affected employees from participating directly in their own salary evaluation or review processes.

1.6 Basic principles of action for remuneration systems

The Company considers the establishment of a remuneration system that promotes human capital as an advantage in relation to its competitors. The principles of action that govern the remuneration systems that the Company assumes and promotes include:

a) Promote the attraction, hiring, permanence and loyalty of the best available employees.

b) Promote identical working conditions and benefits for part-time and full-time employees.

c) During the establishment of working conditions, promote the principle of equal remuneration for work of equal value and guarantee adequate and competitive wages. When applicable, the Group must implement a series of benefits that are adapted to different social and work-related realities.

d) Ensure fair wages and opportunities for continuous improvement that are consistent with the Neoenergia Group's strategic positioning, its objective of achieving excellence, and its international and multicultural context.

e) Place value in and recognize and reward the dedication, responsibility and performance of employees through the use of neutral and objective criteria related to their merit, capacity and results.

f) Promote the integration of employees into their work group, establishing remuneration conditions according to the responsibilities and other demands of the position.

g) Position the Group well and stay at the forefront of the market.

1.7 Principles of action for a work-life balance

The Company promotes a balance between the personal and professional lives of members of its teams through the following principles of action:

Promote the organization of working conditions and implement measures that favor a balance between employees' personal and professional life.

a) Address, among others, the situations faced by single parents, married employees, employees in a civil union, and divorced, separated, or widowed employees. Additionally, those living with several other people, with or without children, or in the pre-adoption and adoption process and facing any other specific family or affective circumstances, including the specific bond that exists with pets, as living beings with an emotional capacity must be considered. The paid leave provided for as part of agreements aimed at reconciling professional and family life must be respected.

b) Ensure that employees are able to exercise their rights of reconciliation between work and family life under equal conditions, regardless of their specific employment contract, without suffering discriminatory treatment and while preserving their labor rights.

c) Encourage the contracting of suppliers that favor the balance between the personal and professional lives of their employees.

1.8 Principles of action regarding respect for privacy and periods of offline rest

Emerging organizational dynamics, as well as the implementation of new technologies, promote organizational efficiency while blurring the boundaries between time dedicated to work and private life.

In line with the above considerations, the Company promotes the following principles of action to promote the effective separation of employees' personal and professional spheres and encourage them to enjoy a rich personal life in a manner that is compatible with and enriching for their professional activities. Special attention is provided to periods of offline rest:

a) Properly guide periods of offline rest in order to promote respect for rest periods and facilitate employees' full development of personal lives outside working hours and with the lowest possible level of interference from their professional obligations, which must only occur in situations of justified need.

b) Establish offline rest criteria that consider the specific situations faced by different groups of employees, including in particular: (i) those who need to be available due to their level of responsibility to act in different time zones or for their readiness in responding to unpredictable needs; and (ii) employees who perform, either totally or predominantly, their tasks remotely, especially from their homes. Criteria must be defined that, without prejudice to the employer's right to monitor the flexibility of schedules and the work performed, guarantee full respect for employees' personal lives and the right to rest away from professional responsibilities.

Guidelines for offline rests must be appropriate to the responsibilities of the different professional groups and include digital means of communication and information made available to employees to carry out their work, including, in particular, mobile devices, computers and tablets provided for remote work or provide access to professional e-mail.

1.9 Principles of action in relation to the workplace environment

The Company promotes a workplace environment consistent with the principles of dignity, mutual respect, confidentiality, cooperation and trust and which generates motivation and promotes individual well-being. Tools and protocols are made available to employees in order to minimize the possibility of suffering *burnout*, stress or work-related anxiety, as well as means that allow them to generate resilience in the face of

adversity, whether within the professional environment or their private lives.

The Group therefore assumes and promotes the following principles of action:

a) Recognize that culture and the work environment contribute significantly to improving the ability of employees to make healthy lifestyle choices, as well as to ensure that they are made aware of the importance of physical health in their personal and professional lives.

b) Advocate for a healthy lifestyle that not only prevents the onset of certain diseases but is also capable of promoting physical, mental and emotional well-being. Employees are encouraged to participate regularly in physical activities and to avoid sedentary lifestyles.

c) Facilitate collaboration and interaction among the employees at Neoenergia Group companies to stimulate the planning and debate of initiatives and ideas.

d) Promote a sense of teamwork to create a dignified, respectful, cooperative, reliable workplace environment in which employees feel safe to express themselves and improve the bonds between people to create a cohesive and highly motivated team.

e) Facilitate access to initiatives related to physical, mental, and emotional health by encouraging choices that improve collective health, including offering healthy dietary options and helping to reduce harmful habits and foster motivating work environments.

f) Promote a system of active listening that allows us to understand our employees' social experience, in addition to their needs. This initiative is part of a two-way relationship model and will allow for action plans and measures to be implemented that allow us to continuously improve their experience.

4. Management and Preservation of Human Capital

The management and preservation of human capital are fundamental aspects to strengthening the Company's position in relation to its competitors.

For this reason, the Board of Directors considers the impact that its decisions will have on management strategy and the preservation of human capital when analyzing and deliberating upon resolutions.

Additionally, the Company continuously works to offer value to its employees, in order to

favor the selection, hiring, promotion and retention of the best possible talent and promote and value internal talent.

One of the fundamental aspects of the promotion and management of human capital is the encouragement of continuous training, which the Company considers a key element of qualification, professional development, and a gateway to promotional opportunities within the Neoenergia Group.

5. Training Programs and Plans

The implementation of training programs and plans favors improvements in terms of work performance and adaptation to technological and organizational changes and the demands of Society, in addition to expanding professional development. Additionally, these programs facilitate the updating of processes aimed at the acquisition of new knowledge and the continuous development of skills, so that technologies, innovation and continuous training form an interactive triangle responsible for maintaining the Neoenergia Group's sustainable competitiveness.

Training programs and plans are supervised for effectiveness and must contain aspects related to respect for human rights, as well as the promotion of a culture based on ethical behavior and free of exclusionary or discriminatory biases.

Programs must be comprehensive to ensure that technical, social and human aspects are considered as a whole and employees develop not only the best available qualifications in the course of their work, but also the Group’s principles and values.

6. Instruments

To promote the principles indicated in this Policy, the Company relies on the following instruments:

a) Applicable legislation, the rules provided for in the Governance and Sustainability System and other internal documents that complement these provisions. In particular, the *Compliance Policy* and the *Internal Whistleblower Information and Protection System* apply to the principles indicated in section 3 above, as well as protocols for preventing any discriminatory conduct and/or constitutive harassment approved by the Company.

b) The procedures and guidelines for the development of a *Policy* approved by the Human Resources department (or by the department that, at any time, comes to assume its powers).

c) Collective bargaining or equivalent agreements that regulate aspects related to human resource management, as well as established and specific monitoring mechanisms.

d) Communication and dialogue channels with employees, such as subcommittees or mixed committees, organizational climate surveys, meetings with the executive chair and members of senior management, specific meetings, the corporate website and the Intranet at the Group's companies.

e) International mobility programs aligned with the Group's Business Model to promote the exchange of experiences and knowledge, professional development, the strengthening of human capital and the consolidation of an organizational culture within the Group's companies.

f) Training programs and plans that encourage the development of intellectual capital, the promotion of employees within Neoenergia Group companies and the qualification of employees with regard to the knowledge and skills necessary for the proper execution of their work.

g) Regular dissemination, awareness and training initiatives related to the prevention of workplace harassment and the promotion of an environment free of discrimination in order to continuously update knowledge on these topics.

h) Specific leadership training and monitoring program that supports internal promotion and ensures a planned succession for key positions at Neoenergia Group companies.

i) Occupational risk prevention programs and processes and a global occupational health and safety system based on standards applicable to all Neoenergia Group companies.

j) Guides and programs that promote physical, mental and emotional well-being, as well as a healthy, safe, pleasant work environment that encourages employees' personal and professional development and addresses their global training concerns.

7. Group-level coordination

Within each company's specific scope of activities, the Human Resources department (or the management bodies that, at any time, come to assume its powers)--as well as the local commissions that the Company's Human Resources department may establish-

-will coordinate with the Human Resources Board and specialized global commissions active in areas such as selection and hiring of professionals, training, remuneration systems or social benefits (or the committee, commission or board that, at any time, comes to assume its powers) at Iberdrola, S.A. The Human Resources department must establish the framework to guarantee there is an adequate consolidated level of maturity and risk in terms of the sustainable management of human capital at its Subsidiaries.

The Company's Human Resources department coordinates the corresponding management at Subsidiaries across their respective areas of competence. In particular, the department receives the support of the human resources departments (or the departments that assume their powers at any time) at Subsidiaries as part of the implementation and monitoring of human resources policies and strategies.

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8. Implementation and follow-up

As part of the implementation and monitoring of the provisions of this *Policy*, the Board of Directors relies on the Human Resources department (or the management body that, at any time, comes to assume its powers), which prepares guidelines and procedures for the management and promotion of human capital at the Company in accordance with the objectives and principles established in this *Policy.*

These guidelines and protocols may establish general principles that guide the rules that Subsidiaries must adopt in this area while respecting their autonomy.

The Human Resources department is responsible for the implementation of this Policy and the fulfillment of its objectives (or the management body that, at any time, comes to assume its powers). The department must establish a periodic monitoring and reporting procedure.

In order to fulfill its duties, the Human Resources department (or the management body that comes to assume its powers at any time) may create committees specialized in areas such as selection, recruitment, training, remuneration or social services.

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This Policy was initially approved by the Board of Directors on October 16, 2025, through the review and consolidation of the content *of the Equal Opportunities and Harassment Prevention Policy,* the *Selection and Hiring and the Knowledge Management Policies*, which were incorporated into this Policy for *Sustainable Management of Human Capital and Prevention of Harassment.* This Policy was last revised and modified at a meeting of the Board of Directors held on June 18, 2026.

Nature Management and Protection Policy

Updated on October 13, 2026

The Board of Directors of NEOENERGIA S.A. (the "**Company**") has the authority to continuously develop, assess and review the Company's Governance and Sustainability System, as well as to approve and update the policies containing the guidelines governing the Company's activities. Such policies also inform, where applicable, the policies that the companies comprising the group whose parent entity, as defined by law, is the Company may decide to approve in the exercise of their corporate autonomy (the "**Subsidiaries**" and the "**Neoenergia Group**").

Aware that leadership in the development of sustainable energy and respect for and protection of nature are pillars of the Neoenergia Group companies' energy production model and of sustainable value creation, the Company has been committed to developing a sustainable energy model since 2018, when it took a leading position in this area and approved, for the first time, an *Environmental Policy*, a *Biodiversity Policy* and a *Climate Action Policy*.

In the exercise of these powers and within the framework of applicable law, the Company's Bylaws, the *Purpose and Values of the Iberdrola Group (the "**Purpose and Values**"), as well as the Sustainable Development Strategy*, the Board of Directors approves this *Nature Management and Protection Policy* (the "**Policy**"), which respects, develops and adapts 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).

This Policy is structured around climate action, biodiversity protection and the promotion of the circular economy through, respectively, the Climate Action Policy, the Biodiversity Policy and the Circular Economy Policy.

1. Scope of Application

This *Policy* applies to the Company. Nevertheless, it includes principles that complement the *Ethical and Basic Principles of Governance and Sustainability* in the area of nature management and protection. Accordingly, the principles of this *Policy* inform the actions and specific regulations of the Subsidiaries, subject to their respective powers and autonomy in this area.

These principles shall also guide, where applicable, the activities of Instituto Neoenergia, which is affiliated with the Neoenergia Group.

The Company shall promote alignment with the principles set forth in this Policy among companies in which it holds an interest but which are not part of the Neoenergia Group, as well as in joint ventures, temporary business associations and other entities under its management.

2. Purpose

The purpose of this Policy is to establish a reference framework for integrating the protection of nature and the environment into the strategy, investments and operations of the Company, as the Group's subholding company in Brazil, and of its Subsidiaries, as well as to define the principles of conduct for environmental and natural capital management, environmental protection and the promotion of environmental sustainability. To this end, it is based on compliance with applicable environmental legislation and incorporates the leading practices established in this area.

The Company regards respect for the environment as a key element in achieving its vision of building an energy model in harmony with nature and people. Accordingly, the Company maintains a leadership position and reaffirms its strong commitment to developing a sustainable energy model based on electrification from renewable energy sources and smart grids, efficiency, the reduction of pollutant emissions and digital transformation, with respect for and protection of the environment embedded across all its activities and processes.

Through its business model, supported by practices that foster transparent information and ongoing dialogue, the Company responds not only to regulatory requirements concerning environmental preservation, but also to the expectations of its Stakeholders and to the ongoing scrutiny of its management by analysts, rating agencies and other market participants.

3. Principles of Conduct

The Company's commitment to protecting nature encompasses the sustainable management of natural capital, environmental protection and the promotion of environmental sustainability.

In this context, the Company adopts and promotes the following principles of conduct, which apply to all its activities and businesses and are embedded in its internal decision-making processes:

a) Develop a sustainable business model that benefits nature and natural capital by integrating the protection and enhancement of biodiversity, improving circularity

across its activities and value chain, and respecting natural heritage within the strategy to reduce the environmental impact of its operations.

b) Comply with environmental legislation and the leading practices established in this area.

c) Take a leading role in nature conservation and protection, generating a net positive impact whenever possible and in collaboration with its Stakeholders.

d) Address climate change mitigation by developing sustainable products and services based on renewable energy sources, contributing to electrification and optimizing energy use across its value chain to the extent possible.

e) Use natural capital sustainably and, in particular:

   (i) prevent and mitigate negative impacts related to water pollution from effluents or other sources, soil and air pollution, and pollutant emissions throughout the value chain, establishing the necessary controls to manage their effects on people and the environment;

   (ii) promote the role that the Neoenergia Group companies' energy generation, storage and distribution grids and infrastructure can play in detecting and providing early warning of wildfire risks in their vicinity, as well as in mitigating and combating their spread.

f) Promote and oversee the establishment of mechanisms coordinated through environmental management systems, as well as processes for the ongoing identification, quantification and assessment of impacts, dependencies, risks and opportunities related to natural capital in the Company's activities and value chain (including the due diligence stage), throughout the life cycle of its facilities and taking into account the perspectives of its Stakeholders.

g) Promote the engagement of its Stakeholders in its business undertaking, as provided for in the *Stakeholder Relations Policy*, which includes, among other matters, the creation of long-term sustainable value shared with all Stakeholders.

h) Raise awareness of, train and engage employees in the principles of this Policy, as well as members of the value chain and other Stakeholders.

i) Provide transparent information on environmental matters, impacts, performance and actions.

j) Continue developing due diligence processes within management systems for impacts, risks and opportunities related to natural capital, following the mitigation and conservation hierarchy (avoid, minimize, restore and, as a last resort, offset).

k) Continue identifying actions and opportunities in response to natural capital-related impacts and risks in its direct activities, and promote their identification across the value chain in collaboration with its Stakeholders, by implementing the relevant due diligence system and taking into account that the current value chain is globally configured and that not all links have adequate traceability mechanisms.

4. Priority Lines of Action

To fulfill its commitment to promoting environmental sustainability and respect for nature, the Company defines the following three priority lines of action, to which the principles of conduct set forth in this *Policy* and in the *Ethical and Basic Principles of Governance and Sustainability* shall apply: (i) climate action; (ii) biodiversity protection; and (iii) circular economy.

5. Group-Level Coordination

The Executive Vice Presidency for Regulation, Institutional Affairs and Sustainability (or the department that assumes its responsibilities from time to time) shall act in coordination with the Technology Division of Iberdrola, S.A. (or the division or department that assumes its responsibilities from time to time) and shall establish the framework for coordination with its Subsidiaries to ensure an appropriate consolidated level of maturity and risk management in the area of nature management and protection.

6. Implementation and Monitoring

For the implementation and monitoring of the provisions of this Policy, the Board of Directors is supported by the Corporate Sustainability Department (or the department that assumes its responsibilities from time to time), through the Company's Sustainability and Reputation Committee, for which it shall establish, where appropriate, the corresponding monitoring and reporting measures.

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This Policy was initially approved by the Board of Directors on October 16, 2025, through the review and consolidation of the Environmental Policy and the Sustainable Management Policy into this Nature Management and Protection Policy, and was updated on October 13, 2026.

Climate Action 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 legislation, 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 Climate Action 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).

Climate change is one of the most relevant challenges currently faced by humanity. Anthropogenic greenhouse gas emissions, which are mainly generated by the use of fossil fuels and land-use change, have accelerated global warming in recent decades and its consequences are visible. Global efforts aim to keep the increase in the planet's temperature well below 2°C above pre-industrial levels while pursuing efforts to limit the increase to as close as possible to 1.5°C.

The Company, which is aware of its commitment to the environment in general and to combating climate change in particular, has incorporated proper environmental management practices and the fight against climate change as key axes of its Governance and Sustainability System. In doing so, the Company is inspired by the best available references in matters of climate governance. The Company is therefore aware of the potential contribution of its activities to achieving climate-related decarbonization objectives, as well as the need to have the appropriate skills and mechanisms in place with regard to adaptation to climate change.

With these efforts, the Company seeks to continue: (i) assuming a leadership position in the fight against climate change, either directly or through alliances with other agents; (ii) fostering a business culture aimed at promoting the awareness of the magnitude of this challenge and the benefits associated with combating climate change among its Stakeholders while taking the impact of this phenomenon on the Company's business activities into account; and (iii) contributing to a carbon-neutral and sustainable future while minimizing the environmental impact of its business activities and promoting the

adoption of all measures within its reach for this purpose—efforts that must be compatible with the realization of business interests.

The Company will continue to analyze and identify concrete actions in the fight against climate change, that enable it to identify and take advantage of opportunities that may arise from improved electricity generation and an increase in the capacity to adapt, strengthen resilience and reduce vulnerability to climate change, as established in the Paris Agreement.

1. Scope

This Policy shall apply to the Company. Nevertheless, it includes principles that complement the contents of the *Core Ethical Principles of Governance and Sustainability* within the scope of climate action. 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 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 establish a framework for disseminating the strategy and business model of the Company and its Subsidiaries as an Iberdrola Group *subholding company* in Brazil in a manner consistent with its commitment to the fight against climate change.

3. Principles of action

In order to put its commitment to climate change into practice, the Company will be guided by the following principles of action which will apply progressively to its business activities:

a) Contribute to the Group's emissions mitigation objectives and successive revisions carried out in accordance with climate science and the provisions of the *Climate Action Plan* (the "***Climate Action Plan***").
b) Integrate climate change into strategic planning and decision-making processes, as well as in the analysis, management and reporting of climate-related risks,

especially over the long term. While doing so, the Company must consider the recommendations of the *Task Force on Climate-related Financial Disclosures* (TCFD), or other reference organizations that provide information on climate governance and on the impacts, risks and opportunities in this context required under applicable regulations.

c) Identify, quantify and assess the value of the impacts, dependencies, risks and opportunities related to climate change with regard to the Company's activities and its value chain in a progressive and continuous manner during the life cycle of facilities while considering the perspectives of its Stakeholders.

d) Promote innovation aimed at reducing greenhouse gas emissions through more efficient and less greenhouse gas-intensive technologies and gradually introduce them into the facilities at the Company and its Subsidiaries.

e) Involve Stakeholders in periodic updates to the Climate Action Plan through collaborative communication based on the creation of sustainable value for all in accordance with the provisions of the *Stakeholder Relations Policy.*

f) Include the execution of the *Climate Action Plan* among the parameters that can be considered under remuneration systems for Company employees and managers.

g) Contribute to promoting awareness on climate change, its consequences and solutions, as well as the need to act in a preventive manner through actions focused on generating knowledge and the mobilization and promotion of climate action, as it constitutes a threat to individuals and communities. These efforts must be aligned with the commitment assumed by the Group's companies to respecting the right to a clean, healthy and sustainable environment in communities located in the territories where it operates, as described in the *Neoenergia Group's Core Ethical Principles of Governance and Sustainability.*

h) Promote knowledge and internal training among professionals in the field of climate change, as well as third-party workers.

i) Build knowledge among members of the value chain on the subject and encourage them to adopt practices consistent with those of the Company in this matter and, in particular, with regard to reducing their carbon footprint.

j) Publicly support and lead key milestones of the global climate agenda and multilateral processes on climate change. The Company must adopt positions consistent with the Company's objectives and the natural capital policies of its Governance and Sustainability System.

k) Foster regulatory development with the participation of the private sector on issues related to the energy transition, environment, competitiveness and industrial development at the global level.

l) Integrate climate action into an environmental management model that links the Group to the circular economy and biodiversity in order to assess, analyze, manage and reduce risks to natural capital, as well as to improve resource management and optimize investments and costs. The Company must consider relevant climate variables.

m) Foster a culture that promotes the efficient and responsible use of energy, as well as behaviors that favor this responsible use. All Company Stakeholders must be involved in this process. In particular, employees must be encouraged to contribute, through their daily work, to the achievement of objectives related to combating climate change.

n) Promote the research and development of methodologies for the evaluation and planning of adaptation measures and implement appropriate measures capable of mitigating the impacts of climate change through the production of energy from renewable sources. This process must integrate climate science into the establishment of objectives and internal procedures.

o) Continue to develop due diligence processes in the management systems of incidents, risks and opportunities related to climate action while following the *Climate Action Plan*.

p) Continue to identify actions and opportunities in response to climate-related impacts and risks in the Company's direct activities and promote the identification of such impacts and risks throughout the value chain. These efforts must be made in collaboration with its Stakeholders through the implementation of the corresponding due diligence system. The global nature of current value chains, and the fact that not every link will have sufficient traceability mechanisms, must be taken into account.

4. Priority lines of action

The Company will establish the following priority lines of action for the principles of action contained in this *Policy*:

a) Ensure the *Climate Action Plan* is kept up to date.

b) Contribute to the electrification of the economy and maintain the Group's leadership in renewable energy, as well as in the investment and operation of smart grids, which enable high levels of renewable energy integration. The Company must support legislative and regulatory initiatives aimed at:

i. greater electrification of end uses and economic activities, such as electric mobility, heat pumps and efficient domestic heating and air conditioning systems;

ii. promote the “polluter pays” principle, advocating the implementation of emission pricing mechanisms that generate a strong and sustainable price signal, capable of generating the necessary resources to equitably finance sustainable energy projects in industrialized countries and emerging and developing economies. These efforts must support a taxation system that incorporates this principle in the transport, construction and electricity production sectors;

iii. eliminate, as much as possible, subsidies for high-emission technologies or sectors;

iv. promote the electrification of power generation systems by expanding the use of renewable sources and smart grids, with a consequent reduction in the use of fossil fuels in the energy sector and in the economy as a whole; and

v. continue developing the global energy transition by promoting electricity generation through renewable sources and smart grids and the consequent reduction in the use of fossil fuels in the energy sector and in the economy as a whole.

c) Integrate climate science and adaptation and resilience criteria, as well as include technical improvements in the design, construction and management of energy generation, storage and distribution networks and infrastructure, to reduce or avoid the potential impacts of climate change on their functionality and allow Group companies to adapt to changes in energy demand caused by climate change.

d) Analyze risks arising from climate change in the context of the energy transition, as well as the physical risks.

e) Periodically supervise the Neoenergia Group's greenhouse gas emissions inventory and establish control and monitoring mechanisms, including verification of emissions by an independent third party.

f) Develop communication campaigns and materials, *workshops* or educational resources aimed at specific groups, or collaborate on projects with third parties, in both the public and private sectors, to promote communication and training of employees with regard to climate action.

g) Formalize agreements and collaborate with multilateral and social organizations with a special involvement in combating climate change and in the economic and industrial agenda related to the Company.

h) Support public policies and strategies that address the issues associated with climate change in a coordinated and consistent manner.

i) Maintain leadership in the main international indices related to combating climate change and its impacts.

j) Transparently communicate the Group's results and/or performance related to the fight against climate change.

k) Establish the necessary mechanisms to ensure the coordinated application of this Policy at the Company and its Subsidiaries.

5. Group-level coordination

The Vice-Chairpersonship for Regulation, Institutional and Sustainability (or the office of the superintendent that, at any time, comes to assume its powers) must coordinate with Iberdrola, S.A.'s Technology Board (or the board or office of the superintendent that, at any time, comes to assume its powers) within the specific scope of actions taken at each company. The Vice-Chairpersonship must establish a framework for coordinating relations with its Subsidiaries to ensure an adequate level of consolidated maturity and management of climate action-related risks.

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, which establishes a procedure for periodic monitoring and reporting to the governance bodies.

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This Policy was initially approved by the Board of Directors on July 19, 2018 as the Policy for Combating Climate Change and was revised and renamed the Climate Action Policy

in 2024. This Policy was last revised and updated at the Board of Directors' Meeting held on June 18, 2026.

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.

OPERATIONAL RESILIENCE POLICY

Updated on October 13, 2026.

The Board of Directors of NEOENERGIA S.A. (the "**Company**") is empowered to continuously develop, assess and review the Company's Governance and Sustainability System, as well as to approve and update the policies containing the guidelines governing the Company's activities and, where applicable, informing the policies that the companies comprising the group whose controlling entity, within the meaning established by law, is the Company may resolve to approve in the exercise of their corporate autonomy (the "**Subsidiaries**" and the "**Neoenergia Group**").

In exercising these powers and within the framework of applicable law, the Company's *Bylaws* and the *Purpose and Values of the Iberdrola Group* (the "***Purpose and Values***"), the Board of Directors approves this *Operational Resilience Policy* (the "**Policy**"), which observes, develops and adapts to the Company the *Ethical and Basic Principles of Governance and Sustainability of the Iberdrola Group* (the "***Ethical and Basic Principles of Governance and Sustainability***" and the "**Group**," respectively).

Through this Policy, the Company, as a provider of essential services and an owner of critical infrastructure, reaffirms its commitment to excellence in business and operational continuity.

1. Scope

This Policy applies to the Company. Nevertheless, it includes principles that supplement the *Ethical and Basic Principles of Governance and Sustainability* in the area of operational resilience. Accordingly, the principles of this *Policy* inform the specific actions and internal rules of the Subsidiaries, subject to their respective powers and autonomy in this matter.

These principles shall also guide, where applicable, the activities of Instituto Neoenergia, which is affiliated with the Neoenergia Group.

The Company shall promote the alignment of the internal rules of companies in which it holds an interest but which do not form part of the Neoenergia Group, as well as joint ventures, temporary associations and other entities under its management, with the principles set forth in this *Policy*.

2. Purpose

The purpose of this *Policy* is to establish the principles of action governing operational resilience, so as to ensure that appropriate capabilities are in place to address, in a

robust, consistent, planned and coordinated manner, unforeseen adverse situations, whether internal or external, that may disrupt or alter the normal operations of the Company and, where applicable, other Group companies. The objective of this response is to minimize, to the greatest extent possible, the impact or adverse effects of such events, maintain priority operations and processes at previously defined levels, restore a stable operating environment as quickly as possible, and draw conclusions that strengthen adaptability and support improvements in responding to future events.

In addition, the Policy establishes the principles to be followed by the Group's operational resilience model (the "***Operational Resilience Model***") and, in its capacity as a provider of essential services and, where applicable, an owner of critical infrastructure, reaffirms its firm commitment to excellence in business and operational continuity, ensuring at all times that operational resilience activities fully comply with applicable regulations and the Governance and Sustainability System.

3. Principles of action

The Company adopts and promotes the following principles of action, which shall govern its activities in the area of operational resilience:

a) Periodically assess and identify priority business processes across all organizations, together with their associated resources and operational resilience requirements, based on consistent criteria, in order to safeguard them against adverse situations that may affect them.

b) Maintain appropriate crisis response and management capabilities to address adverse situations and crises that may affect the Company's priority operations in a robust manner, and appropriately manage resilience risks in accordance with the Security Policy, the General Risk Control and Management Framework of the Iberdrola Group, and the Security and Resilience Risk Guidelines and Limits.

c) Periodically review, update and test response and crisis management plans to verify their effectiveness and validity, identify deficiencies and opportunities for improvement, and capture lessons learned.

d) Define and implement, through the Operational Resilience Model, a formal, recurring and measurable practice that establishes, for each level of the organization, the appropriate operational resilience capabilities, as well as the roles, responsibilities and resources required to implement such capabilities, in accordance with market standards and best practices.

e) Periodically assess and monitor the level of implementation and effectiveness of the Operational Resilience Model, identifying deficiencies and opportunities and promoting its continuous improvement.

f) Promote an appropriate level of education, training and awareness regarding operational resilience at all levels of the organization.

g) Maintain appropriate coordination among the divisions of Group companies assigned responsibilities for operational resilience, risk and internal compliance.

h) Regularly monitor the internal and external environment, including developments in threats, vulnerabilities, critical dependencies, internal

capabilities, and technological, regulatory, social, economic or competitive changes that may affect operational resilience.

i) Document material incidents, tests and simulation exercises; assess the causes and impacts of incidents; capture lessons learned; and define corrective actions for each of them.

j) Identify stakeholders relevant to operational resilience and consider their needs, expectations and requirements in accordance with the Stakeholder Relations Policy and the Operational Resilience Model.

k) Allocate adequate resources to perform the functions and responsibilities established in the Operational Resilience Model and the operational resilience plans.

l) Promote the integration of operational resilience into Company initiatives from the initial and design stages and by default, in coordination with risk management, security, cybersecurity and digital technologies.

4. Group-level coordination: the *Operational Resilience Model*

The Resources Division (or the management body that assumes its powers from time to time), through the Security, Resilience and Digital Technologies Committee (or the committee that assumes its powers from time to time), shall periodically review the Operational Resilience Model, which was developed in accordance with the Ethical and Basic Principles of Governance and Sustainability of the Iberdrola Group and the provisions of this Policy.

The Operational Resilience Model shall establish common criteria and practices for action, coordination, monitoring and oversight, while in all cases respecting the autonomy of the Group companies. This enables them to comply with the principles of action set forth in this Policy by defining the roles and responsibilities, as well as the rules, programs, guidelines and procedures required for Group companies to maintain the capabilities necessary to develop operational resilience on a continuous, formal, consistent, systematic and measurable basis, aligned with generally recognized standards and best practices in the field.

The Operational Resilience Model enables the Company and the other Group companies to support the Group's strategic objectives and brand image, safeguard its reputation and credibility, reduce the impact of disruptive events, protect lives, assets and natural capital, and maintain proactive and efficient risk management, while also ensuring compliance, among other matters, with their responsibilities as providers of an essential service such as electricity supply and, where applicable, as owners of critical infrastructure.

For this purpose, the Operational Resilience Model shall establish, at a minimum, the following:

a) Regularly analyze the activities and processes of the various corporate and business areas and establish their level of priority from an operational resilience perspective.

b) Define response plans for adverse situations that are appropriate to their nature and severity, including general incident response procedures and specific business continuity and crisis management plans setting out the required organizational structures, the criteria and procedures to be followed, and the resources needed for their execution.

c) Define and conduct tests and simulation exercises for the response plans, identifying deficiencies and opportunities and drawing conclusions.

d) Periodically assess and oversee the level of implementation and effectiveness of the Operational Resilience Model.

e) Identify legal or regulatory requirements relating to operational resilience and validate their coverage and compliance.

f) Establish mechanisms to monitor and oversee the implementation of the Operational Resilience Model within the Company and establish resilience functions at those levels.

The Operational Resilience Model shall incorporate monitoring metrics and indicators aligned with the Security and Resilience Risk Guidelines and Limits, including, where applicable, indicators for process assessment, plan definition and testing, crisis exercises, material risks pending mitigation, and material incidents.

Based on the provisions of the Operational Resilience Model, each Group company shall prepare its respective operational resilience plans, detailing the activities to be carried out each year in order to effectively deploy, implement and execute the Operational Resilience Model, applying it within each of its areas according to the scope defined in each case.

Likewise, the Security, Resilience and Digital Technologies Committee (or the committee that assumes its powers from time to time) shall coordinate with the corresponding committees of the companies or, where applicable, with the Corporate Security and Resilience Department (or the management body that assumes its powers from time to time) to ensure that each Group company prepares its respective operational resilience plans, and to monitor the execution of such plans, as well as operational resilience practices and risk management within their respective areas of responsibility.

The Security, Resilience and Digital Technologies Committee (or the committee that assumes its powers from time to time) shall monitor the status of the Operational Resilience Model and its degree of implementation at Group level.

5. Implementation and monitoring

For the implementation and monitoring of the provisions of this *Policy*, as well as for the implementation and monitoring of the *Operational Resilience Model*, the Board of Directors is supported by the Executive Resources Division (or the area that assumes its functions from time to time) and the Security, Resilience and Digital Technologies Committee (or the committee that assumes its functions), which establish periodic procedures for monitoring and reporting to the governance bodies.

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This Policy was initially approved by the Board of Directors on May 29, 2024, and was last amended at the Board of Directors' Meeting held on October 13, 2026.

SECURITY POLICY

Updated on October 13, 2026.

The Board of Directors of NEOENERGIA S.A. (the "**Company**") is empowered to prepare, assess and continuously review the Company's Governance and Sustainability System, as well as to approve and update the policies containing the guidelines governing the Company's activities. Such policies also inform, where applicable, the policies that the companies comprising the group whose controlling entity, as defined by law, is the Company may approve in the exercise of their corporate autonomy (the "**Subsidiaries**" and the "**Neoenergia Group**").

In the exercise of these powers and within the framework of applicable legislation, the Company's *Bylaws* and the *Purpose and Values of the Iberdrola Group* (the "***Purpose and Values***"), the Board of Directors approves this *Security Policy* (the "***Policy***"), which observes, develops and adapts to the Company the *Ethical and Basic Principles of Governance and Sustainability of the Iberdrola Group* (the "***Ethical and Basic Principles of Governance and Sustainability***" and the "**Group**," respectively).

Through this *Policy*, the Company affirms its commitment to excellence in security, which plays a central role in the day-to-day activities of the Company and its Subsidiaries, enabling them to remain secure, resilient and reliable in a continuously evolving digital environment in which increasingly sophisticated physical, cybersecurity and hybrid threats are emerging. This environment is driving higher expectations from regulators, customers and the other Stakeholder groups with which Neoenergia Group companies engage regarding compliance with increasingly stringent security standards, thereby supporting the development and consolidation of long-term, trust-based relationships.

1. Scope of application

This Policy applies to the Company. Nevertheless, it includes principles that, with respect to security, supplement the *Ethical and Basic Principles of Governance and Sustainability*. Accordingly, the principles set forth in this *Policy* inform the actions and specific internal regulations of the Subsidiaries, with due regard for their respective powers and autonomy in this area.

Where applicable, these principles shall also inform the activities of the Neoenergia Institute, which is affiliated with the Neoenergia Group.

The Company shall promote the alignment of the internal regulations of companies in which it holds an interest but which are not part of the Neoenergia Group, as well as those of *joint ventures*, temporary associations and other entities under its management, with the principles set forth in this *Policy*.

2. Purpose

The purpose of this Policy is to establish the operating principles that shall govern security matters at the Company, as the Group's *subholding* company in Brazil, and at its Subsidiaries, in order to ensure the effective protection of people; physical and cybersecurity assets, including critical infrastructure; information; knowledge; and control and communication systems, as well as the confidentiality of processed data. Security activities shall at all times be fully compliant with applicable law and strictly observe the provisions of the Company's *Human Rights Policy*.

3. Operating principles

The Company adopts and promotes the following operating principles, which shall guide its security activities:

a) Safeguard the professionals of the Company and its Subsidiaries, both in the workplace and while traveling for business purposes, as well as individuals present at the Company's facilities or at any of its corporate events.

b) Ensure appropriate protection of physical, cyber and information assets by proactively managing risks throughout all stages of their life cycle and ensuring appropriate levels of security—including cybersecurity across confidentiality, integrity and availability—and resilience. The most advanced standards shall be applied to assets supporting the operation of critical infrastructure, particularly in accordance with the Digital Technologies Policy, the *General Risk Control and Management Framework of the Iberdrola Group* and the *Security and Resilience Risk Guidelines and Limits* adopted by the Board of Directors.

c) Define a security management model with clearly assigned roles and responsibilities and effective coordination mechanisms, integrating security and proactive risk management into decision-making processes and ensuring compliance with applicable security regulations, with particular emphasis on cybersecurity and the protection of essential services as priority elements.

d) Promote the identification of non-public information deemed, or potentially deemed, to constitute a trade secret, as well as information whose unauthorized disclosure or alteration could cause serious harm to the Company's interests.

e) Define criteria for the appropriate protection of information and knowledge, as well as control, information and communication systems, and oversee and ensure their implementation.

f) Actively combat fraud and attacks against the brand, image and reputation of the Company and its professionals.

g) Safeguard the right to personal data protection of the individuals with whom the Company engages, in accordance with the *Personal Data Protection Policy*.

h) Adopt the measures required to prevent, mitigate, minimize or remediate damage caused by physical, cybersecurity or hybrid threats to the normal conduct of operations, based on criteria proportionate to the potential risks and to the criticality and value of the affected assets and services.

i) Comply with the operating principles set forth in the *Operational Resilience Policy*, contributing to the definition, planning and execution of tests and simulations for managing incidents and crises arising from security risks, as well as to the systematic analysis and assessment of the causes and impacts of incidents, identifying lessons learned and promoting the corresponding corrective actions.

j) Foster an inclusive culture and awareness of security in all its dimensions—physical security, cybersecurity and resilience—both internally and externally among third parties and contractors, through appropriate communications, awareness and training initiatives tailored to each audience and conducted with sufficient frequency to ensure that they have the necessary knowledge, skills, experience and capabilities.

k) Promote appropriate security training for all internal and external personnel and define recruitment and contracting requirements and criteria that take such training into account.

l) Embed security by design and by default into the management of Company projects that may involve potential security risks, ensuring that such risks are appropriately identified and addressed from the project's initial stages and that the necessary controls are established throughout its term.

m) Promote the secure use of assets in a manner that strengthens detection, prevention, defense, response and recovery capabilities in the event of security attacks or incidents, ensuring their effectiveness and focusing particularly on cybersecurity threats.

n) Promote appropriate security incident management, ensuring the detection, analysis, containment and recovery of incidents and the notification of significant incidents to the competent authorities and, where applicable, to the Company's affected Stakeholder groups.

o) Define criteria for the secure use of artificial intelligence capabilities and oversee and ensure their implementation.

p) Establish security requirements and standards applicable to the Company's suppliers and supply-chain partners to manage supply-chain security risks. Such requirements and standards shall be equivalent to and consistent with those established in this Policy, and their implementation shall be overseen and ensured.

q) Monitor the organization's current context and operating environment, as well as the development of events that may help identify the most relevant security threats, with a view to anticipating their potential impact.

r) Promote best practices, continuous improvement and innovation in security.

s) Collaborate with the relevant Stakeholder groups, including the supply chain and customers, in relation to security risks affecting the organization, in order to strengthen a coordinated response to potential security risks and threats.

4. Group-level coordination

With respect to the specific scope of activities of each Neoenergia Group company, the Corporate Security and Resilience Department (or the area that assumes its responsibilities from time to time), through the Security, Resilience and Digital Technologies Committee (or the committee that assumes its responsibilities from time to time), shall coordinate with the Security and Resilience Department of Iberdrola, S.A. (or the department that assumes its powers from time to time) and with the Security, Resilience and Digital Technologies Committee of Iberdrola, S.A. (or the committee that assumes its responsibilities from time to time). It shall also establish a coordination framework with the Subsidiaries to ensure an appropriate consolidated level of security maturity and risk management across the Group.

In addition, the Corporate Security and Resilience Department (or the area that assumes its responsibilities from time to time), through the Security, Resilience and Digital Technologies Committee (or the committee that assumes its responsibilities from time to time), shall identify, implement and assess the actions required to prepare and oversee a strategic security program in accordance with the principles and guidelines set forth in this *Policy*, and shall develop the internal standards, methodologies and procedures required to ensure its proper implementation.

5. Implementation and monitoring

For the implementation and monitoring of the provisions of this Policy, the Board of Directors is supported by the Executive Resources Department (or the department that assumes its responsibilities from time to time), which shall develop the procedures required for this purpose.

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This *Policy* was initially approved by the Board of Directors on July 19, 2018, and was most recently reviewed and updated at the meeting of the Board of Directors held on October 13, 2026.

Personal Data Protection Policy

Updated on October 13, 2026

The Board of Directors of NEOENERGIA S.A. (the "**Company**") is empowered to continuously develop, assess and review the Company's Governance and Sustainability System, as well as to approve and update the policies containing the guidelines governing the Company's activities. Such policies also inform, where applicable, the policies that the companies within the group whose parent entity, as defined by law, is the Company may approve in the exercise of their corporate autonomy (the "**Subsidiaries**" and the "**Neoenergia Group**").

In the exercise of these powers and within the framework of applicable law, the Company's *Bylaws* and the *Purpose and Values of the Iberdrola Group* ("***Purpose and Values***"), the Board of Directors approves this *Personal Data Protection Policy* (the "**Policy**"), which respects, develops and adapts to the Company the *Ethical and Basic Principles of Governance and Sustainability of the Iberdrola Group* (the "***Ethical and Basic Principles of Governance and Sustainability***" and the "**Group**", respectively).

1. Scope of Application

This Policy applies to the Company. Nevertheless, it includes principles that supplement the *Ethical and Basic Principles of Governance and Sustainability* with respect to personal data protection. Accordingly, the principles of this *Policy* inform the actions and specific regulations of the Subsidiaries, subject to their respective powers and autonomy in this area.

These principles shall also guide, where applicable, the activities of foundations affiliated with the Neoenergia Group.

The Company shall promote the alignment of the regulations of companies in which it holds an interest but which are not part of the Neoenergia Group, as well as those of joint ventures, temporary business associations and other entities under its management, with the personal data protection principles set forth in this *Policy*, and shall seek safeguards equivalent to those provided herein and under applicable regulations.

2. Purpose

The purpose of this *Policy* is to establish the principles governing the activities of the Company, as the Group's subholding company in Brazil, and its Subsidiaries in matters of personal data protection, ensuring compliance with applicable regulations in all cases.

In particular, the *Policy* safeguards the right to protection of the data of natural persons who

interact with the Company, ensuring respect for the rights to honor and privacy in the processing of different types of personal data obtained from different sources and for purposes that vary according to its business activities, all in compliance with the Company's *Human Rights Respect Policy*.

3. Principles of Conduct

The Company adopts and promotes the following core principles of conduct, which shall form part of its personal data protection activities:

Principles of legitimacy, lawfulness and fairness in personal data processing:

Personal data shall be processed fairly, legitimately and lawfully in accordance with applicable regulations. Accordingly, personal data shall be collected for one or more specific and legitimate purposes consistent with applicable regulations.

Where required by applicable regulations, the consent of data subjects shall be obtained before their data is collected. Likewise, where required by law, the purposes of personal data processing shall be explicit and specified at the time of collection.

In particular, the Company shall not request or process personal data concerning ethnic or racial origin, political opinions, beliefs, religious or philosophical convictions, sexual life or orientation, trade union membership or health, nor genetic or biometric data intended to uniquely identify an individual, unless the collection of such data is necessary, legitimate and required or permitted by applicable regulations, in which case it shall be requested and processed in accordance therewith.

b) Principle of data minimization:

Only personal data that is strictly necessary for the purpose for which it is collected or processed, and appropriate to that purpose, shall be processed.

c) *Principle of accuracy*:

Personal data shall be accurate and kept up to date. Otherwise, it shall be deleted or rectified.

d) Principle of storage limitation:

Personal data shall not be retained beyond the period necessary to achieve the purpose for which it is intended, except as otherwise provided by law.

e) Principles of integrity and confidentiality:

In processing personal data, appropriate security shall be ensured through technical or organizational measures to protect such data against unauthorized or unlawful processing and to prevent accidental loss, destruction or damage.

Personal data requested and processed by the Company shall be maintained under the strictest confidentiality and shall not be used for purposes other than those that justified and permitted its collection, nor disclosed or transferred to third parties except as permitted by applicable regulations.

The Company shall maintain appropriate technical and organizational measures to ensure a level of security proportionate to the risk.

f) Principle of proactive accountability:

The Company shall be responsible for complying with the principles set forth in this *Policy* and with those required by applicable regulations, and shall be able to demonstrate such compliance when required by applicable law.

The Company shall assess the risks associated with its processing activities in order to determine the measures required to ensure that personal data is processed in accordance with legal requirements. Where required by law, the risks that new products, services or information systems may pose to personal data protection shall be assessed in advance, and the measures necessary to eliminate or mitigate such risks shall be adopted.

The Company shall maintain records of processing activities describing the personal data processing carried out in the course of its activities.

If an incident results in the accidental or unlawful destruction, loss or alteration of personal data, or in unauthorized disclosure of or access to such data, the internal protocols established by the Corporate Security and Resilience Department (or the area performing its functions from time to time), through the Security, Resilience and Digital Technologies Committee (or the committee performing its functions from time to time), and applicable law shall be observed. The Company shall document such incidents and adopt measures to address and mitigate any adverse effects on data subjects.

The Company shall appoint a Data Protection Officer (DPO) to ensure compliance with personal data protection regulations.

g) Principles of transparency and information:

Personal data processing shall be transparent to the data subject, and information regarding the processing of their data shall be provided in a clear and accessible manner where required by applicable law.

To ensure fair and transparent processing, the Company shall inform the affected persons or data subjects whose data it intends to collect of the circumstances relating to the processing, in accordance with applicable regulations.

The Company shall make accessible mechanisms available to data subjects to exercise their rights and submit inquiries or complaints relating to personal data protection.

h) Acquisition or obtaining of personal data:

The acquisition or obtaining of personal data from illegitimate sources, from sources that do not provide sufficient assurance of lawful provenance, or from sources whose data has been collected or transferred in violation of the law is prohibited.

i) Engagement of data processors:

Before engaging any service provider that will access personal data under the Company's control, and throughout the contractual relationship, the Company shall adopt the measures necessary to ensure and, where legally required, demonstrate that the processor's data processing complies with applicable law. In particular, the Company shall require processors to maintain a level of protection equivalent to and consistent with this Policy.

j) International data transfers:

Any processing of personal data subject to the regulations of the ANPD – Brazilian Data Protection Authority that involves a transfer of data outside Brazil shall be carried out in strict compliance with the requirements established by the applicable law of the jurisdiction of origin.

k) Rights of data subjects:

The Company shall enable data subjects to exercise the rights of access, rectification, erasure, restriction of processing, portability and objection that apply in each jurisdiction, establishing the internal procedures required to satisfy at least the legal requirements applicable in each case.

The Company shall establish clear and accessible procedures for submitting requests or complaints relating to personal data protection.

The Company shall ensure that these core principles of conduct are observed by third parties that access personal data for which the Company is responsible, through measures and safeguards equivalent to those provided under this Policy and applicable regulations.

4. Group-Level Coordination

The Security and Resilience Department, through the Security, Resilience and Digital Technologies Committee (or the committee or department performing its functions from time to time), shall ensure appropriate coordination within Neoenergia of personal data protection practices and risk management, and shall establish appropriate coordination procedures with the security, resilience and digital technologies committees or security departments (or the committee or department performing their functions from time to time) of the subholding companies.

The Legal Services departments in each country shall be responsible for reporting to the Security, Resilience and Digital Technologies Committee (or the committee performing its functions from time to time) on regulatory developments and updates in the field of personal data protection.

In addition, the business units and corporate departments shall: (i) appoint the persons responsible for data, who shall act in coordination and under the supervision of the Security, Resilience and Digital Technologies Committee (or the committee performing its functions from time to time) and the Security and Resilience Department (or the department performing its functions from time to time); and (ii) coordinate with the Security and Resilience Department (or the department performing its functions from time to time) any activity that entails or involves the processing of personal data, while respecting in all cases the special framework of enhanced autonomy applicable to listed subholding companies within the Group.

5. Implementation and Monitoring

For the implementation and monitoring of this Policy, the Board of Directors is supported by the Security and Resilience Department (or the department performing its functions from time to time), which, through the Security, Resilience and Digital Technologies Committee (or the committee performing its functions from time to time), shall develop and keep up to date, in accordance with this Policy, the internal rules governing personal data protection management. Such rules shall be implemented by the Security and Resilience Department and shall be mandatory for members of the management team and the Company's professionals.

Without prejudice to the foregoing, the Company's Systems Department (or the department

performing its functions from time to time) shall be responsible for ensuring the proper implementation of the Company's information systems and the IT controls and developments required to ensure compliance with internal data protection regulations, and for keeping such developments current at all times.

The Security and Resilience Department (or the department performing its functions from time to time) shall review and assess, at least annually, compliance with and the effectiveness of this Policy, including to ensure its continued alignment with applicable regulations.

Periodic audits shall be conducted by internal or external auditors to verify compliance with this Policy.

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This Policy was initially approved by the Board of Directors on June 28, 2018 and was most recently updated at the Board of Directors' Meeting held on October 13, 2026.

Policy on the Development and Responsible Use of Artificial Intelligence Tools

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 the exercise of these powers and within the scope of the legislation, the Company's *Articles of Incorporation* and the *Purpose and Values of the Iberdrola Group* (the "***Purpose and Values***"), as well as its innovation and digital transformation strategy aimed at creating sustainable value, the Board of Directors approves this Policy for the *Development and Responsible Use of Artificial Intelligence Tools* (the "**Policy**"), which respects, develops 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).

This *Policy*, in line with the Recommendation of the Council of the Organization for Economic Cooperation and Development ("OECD") on artificial intelligence, is an expression of the Company's understanding of the relevance of the design and application of artificial intelligence tools for the application of said strategy, and the importance of ensuring their responsible use, in accordance with the Company's corporate ideology and the principles that guide its corporate culture, based on ethics and commitment to sustainable development.

1. Scope

This *Policy* shall apply to the Company. Nevertheless, it includes principles that complement, within the scope of artificial intelligence, the *Ethical and Basic Principles of Governance and Sustainability*. To this extent, the principles of this *Policy* inform the specific actions and regulations of the Subsidiaries, observing their powers and autonomy in this matter.

The content of this policy should also guide, when applicable, the performance of the Neoenergia Institute, linked to the Neoenergia Group.

The Company will promote the alignment of the companies in which it participates, but are not part of the Neoenergia Group, as well as in joint ventures, temporary associations

of companies and other entities in which it assumes management, with the principles in terms of design and use of artificial intelligence tools contained in this *Policy*.

2. Purpose

The purpose of this Policy is to establish the principles and guidelines of action that should govern the design, development and application of artificial intelligence tools in the Company, as a subholding company of the Group in Brazil, and its Subsidiaries. Artificial intelligence tools are understood as any automated system configured to work with different levels of autonomy and that can, with an explicit or implicit objective, generate results such as predictions, recommendations or decisions that, in turn, influence physical or virtual environments.

It also aims to regulate the basic principles of action that preside over a responsible use of these tools in the professional scope of the Company to its Subsidiaries by its members to comply with applicable legislation, with general guidelines and recommendations for recognition, the *Ethical and Basic Principles of Governance and Sustainability*, the *Purpose and Values*, the *Code of Conduct for Managers, Professionals and Suppliers* and the other standards that are part of the Company's Governance and Sustainability System.

3. General principles of action:

The Company will use artificial intelligence systems in a responsible, transparent, safe and reliable manner. To this end, it assumes and promotes the following basic principles and actions that should govern its activities related to the design, development and application and use of artificial intelligence tools, as well as their responsible use:

a) Principle of respect for human beings and social well-being

Artificial intelligence systems are developed and used as tools in the service of people, with full respect for human dignity and the environment, according to the state of technology at all times and in a way that benefits all human beings.

The Company will pay particular attention to ensuring that artificial intelligence systems do not harm health and safety or have negative repercussions on people's fundamental rights.

b) Principle of diversity, non-discrimination and equity

The Company will ensure the development and use of artificial intelligence systems in order to promote equal access, gender equality and cultural diversity, while avoiding

prejudices with discriminatory effects (based on race, ethnic origin, religion, sex, sexual or political orientation, disability or any other condition of people).

c) Principle of "innovative culture"

The Company will ensure that the design, development, and implementation of artificial intelligence tools are aligned with its innovation strategy, which aims to remain at the forefront of new technologies and disruptive business models, by fostering an "innovative culture" that permeates the entire organization and promotes motivating work environments that encourage and reward talent, the generation of ideas, and innovative practices.

d) Principle of privacy and respect for intellectual property

The Company will ensure that artificial intelligence systems are developed and used in accordance with current privacy and data protection legislation, and process data that meets the established quality and integrity criteria, as well as respect for intellectual property rights.

e) Principle of transparency

The Company will promote that artificial intelligence systems are developed and used in a way that allows adequate traceability and transparency, ensuring that users are aware that they are communicating or interacting with an artificial intelligence system, duly informing affected people about the capabilities and limitations of said system, as well as the rights that protect them.

In addition, the Company will ensure that artificial intelligence systems strictly observe the transparency and documentation obligations provided for in the applicable legislation, as well as in the guidelines and recommendations of general recognition.

f) Principle of safety and resilience

The Company will ensure that artificial intelligence systems are developed and used in a manner that minimizes unintended and unexpected harm and that they are resilient to attempts at unauthorized access, alteration of their use or performance, and unlawful use by third parties, while ensuring, at all times, the continuity of service delivery.

Artificial intelligence systems have physical, technical and logical security systems and mechanisms to protect them and to ensure their correct functioning against any alteration, misuse or unauthorized access (whether physical or cyber), as well as to guarantee the integrity of the data stored or transmitted through them.

In general, and without prejudice to the exceptions that may be established for reasons justified by the Systems Board (or by the board that assumes its functions in this matter), artificial intelligence systems that are in accordance with established criteria in force will be developed or used.

g) Principle of training and awareness

Creators of artificial intelligence tools are assured training on the aspects necessary to understand the risks implicit in the use of corporate systems/tools, approved by the Company, such as legal and ethical considerations, behavioral aspects and best security practices, so that the end user of artificial intelligence tools can make use of them safely.

h) Principle of proper and controlled use

The Company will ensure the legal, ethical and reliable use of artificial intelligence tools and, in particular, promote actions so that their design and application can be controlled and supervised by people.

Artificial intelligence tools applicable to the corporate environment must be used exclusively for professional purposes, on devices approved by the Company, in accordance with applicable laws, widely recognized guidelines and recommendations, the Governance and Sustainability System, as well as the terms, conditions, and recommendations for use applicable to each tool, while always strictly respecting human rights.

The Company may establish continuous procedures for evaluating and supervising the use of artificial intelligence tools, in order to ensure their proper and controlled use, as well as ensuring their traceability.

i) Principle of proportionality and harmlessness

The Company will ensure that the development and use of artificial intelligence tools are aligned with the established purpose, avoiding unnecessary excesses or risks. This implies that artificial intelligence applications must remain within reasonable limits to achieve their specific objectives, without incurring excessive or disproportionate uses that may extrapolate the defined purpose.

j) Principle of responsibility and accountability

Mechanisms of oversight, impact assessment, audit and due diligence will be put in place to ensure accountability of AI systems throughout their life cycle in line with defined risk levels.

4. Coordination at Group level

Within the specific scope of action of each Company, the Systems Board (or the board that, at any time, assumes its powers), through the Security, Resilience and Digital Technologies Committee (or the committee that, at any time, assumes its functions), will act in coordination with the IT Board (or the coordination or management group that, at any time, will act in coordination with the IT Management (or the coordination or management group that, at any time, assumes its functions) of Iberdrola, S.A. and will establish the framework for coordinating relations with its Subsidiaries, to ensure an adequate and consolidated level of maturity and risks in the field of artificial intelligence.

In addition, the Systems Board (or the board that, at any time, assumes its powers), through the Security, Resilience and Digital Technologies Committee (or the committee that, at any time, assumes its functions), will disseminate and supervise the implementation of these principles, with attention to local characteristics and singularities, and will specify their application, approving, when appropriate, its own rules, applicable, as appropriate, to its Subsidiaries.

5. Implementation and monitoring

It is incumbent upon the Resources Executive Board (or the board that, at any time, assumes its powers), through the Security, Resilience and Digital Technologies Committee (or the committee that, at any time, assumes its functions), to supervise compliance with the provisions of this *Policy* and report to the Audit Committee, as well as define the procedures necessary for its performance.

Likewise, the Systems Department (or the department that, at a given time, assumes its functions), will review this *Policy* at least once a year, in order to ensure that its content is adequate to the constant advances, innovations, risks and regulations that occur in the subject.

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This Policy was initially approved by the Board of Directors on July 19, 2022 and last reviewed and updated on June 18, 2026.

INNOVATION 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 *Innovation Policy* (the "***Policy***"), which respects, builds upon, and adapts 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).

1. Scope

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

These principles should guide, when applicable, the performance of the Neoenergia Institute, linked to the Neoenergia Group.

The Company will ensure that the regulations of the companies in which it holds an interest but that are not part of the Neoenergia Group, as well as those of joint ventures, temporary consortia, and other entities it manages, are aligned with the principles set forth in this *Policy* regarding innovation.

2. Purpose

The purpose of this *Policy* is to establish the guiding principles that should govern the definition and implementation of an innovation strategy that enables the Company, as the Group's subholding company in Brazil, together with the other Group companies, to continue leading the electric power sector and spearheading the transition toward a more electrified, sustainable, and accessible energy model.

The focus on innovation is a priority to promote sustainability, efficiency and competitiveness, as well as to keep the Company at the forefront of the development of new products, services and business models that are transforming the sector.

The Company views innovation as a decentralized and open process: decentralized, because it takes place independently within each business unit, yet in a manner consistent with the support and coordination provided by the Company's Office of the CEO and Innovation Board (or the department that assumes its functions at any given time); open, because the Company is a technology-driven enterprise and, as such, its mission is to involve all of its technology suppliers, including startups, universities, technology centers, and equipment manufacturers, in its innovation process.

3. Principles of action

The Company assumes and promotes the following principles of action with respect to the innovation strategy:

a) Lead innovation focused on energy efficiency and greater electrification of demand.

b) Encourage Research, Development and Innovation (RD&I) activities, based on efficiency oriented to the continuous optimization of business operation, management of the useful life of facilities and equipment, reduction of operating and maintenance costs, reduction of environmental impact, as well as the development of new products and services to meet customer needs.

c) Drive the digital transformation of the businesses developed by the Company and its Subsidiaries to improve the efficiency of its processes, operation and maintenance of its assets and to increase the availability of its generation assets.

d) Stay at the forefront of new technologies and disruptive business models, fostering an "innovative culture" that permeates the entire organization and promotes a work environment that motivates, favors and rewards the generation of ideas and innovative practices carried out by professionals, accepting the implicit risk and recognizing creative contributions.

e) Foster the creation of innovative ecosystems based on attracting foreign talent and exploring new forms of collaboration to gain knowledge and develop new solutions that create value in a sustainable way.

f) Promote innovation by collaborating with startups, entrepreneurs and suppliers in order to develop new disruptive and sustainable business models, as well as favor the exchange of knowledge and the impact produced by them.

g) Encourage collaboration and partnerships with the academic, intellectual and technological world, through links that allow to multiply innovative capacity and collaborate in the dissemination of knowledge.

h) Obtain innovations that favor sustainable growth, efficient management of resources and reduction of environmental impacts, contributing to the social and economic development of the environment in which the Company carries out its activities.

i) Develop projects in the area of universalization of electrical services, based on environmentally sustainable, economically viable models.

j) Integrate innovation into all training content of the Society through specific courses and programs to develop skills related to creativity.

k) Implement an innovation management system that includes the establishment of annual goals and objectives within a continuous improvement process, managing the company's human and intellectual capital as an essential support for the entire creative and innovative process.

l) Promote innovation in the technological, commercial, industrial, scientific, organizational, or financial spheres, among others, by encouraging fair competition among companies within the framework of a social market economy, which is a key factor for long-term sustainable development and, in particular, information or knowledge considered (or likely to be considered) a trade secret, given the importance of its protection, insofar as it confers a real or potential competitive advantage and, therefore, represents significant corporate value to the Company.

m) Promote internal talent and stimulate creative thinking, developing a culture of innovation at all levels that facilitates successfully promoting the challenge of incorporating new technologies.

n) Promote a technological monitoring and prospecting system that allows identifying opportunities and challenges for business and detecting innovation needs in processes or services in order to anticipate technological changes and market needs and risks.

o) Disclose internally the knowledge generated, so that professionals know the best practices applicable to their activity in the search for efficiency and effectiveness in the Company's processes.

p) Protect the results of the innovation process, properly and ethically managing intellectual and industrial property, which in any case will imply respect for the property rights of third parties.

q) Enhance innovations that contribute added value to users and increase the satisfaction of Neoenergia Group employees, shareholders, the financial market, customers and other Stakeholders of the Company.

4. Coordination at Group level

Within the specific scope of action of each company, the Company's Office of the CEO and Innovation Board (or the department that assumes its functions at any given time) will work in coordination with the Technology Division of Iberdrola, S.A. and will establish the framework for coordinating relations with its subsidiaries to ensure an appropriate, consolidated level of maturity and risk management in terms of innovation.

5. Implementation and monitoring

For the implementation and monitoring of the provisions of this Policy, the Board of Directors has the Office of the CEO and Innovation Board, which will develop the necessary procedures to do so.

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This Policy was initially approved by the Board of Directors on July 19, 2018 and last reviewed and updated at the Board of Directors' Meeting of June 18, 2026.

Quality 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 legislation, the Company's Articles of Incorporation and the *Iberdrola Group*'s *Corporate Purpose and Values* ("***Corporate Purpose and Values***"), and recognizing that the exceptional management of all processes and resources at companies belonging to the Group is an essential lever for the generation of value in a sustainable manner for the Company's Stakeholders, the Board of Directors hereby approves this *Quality Policy* (the "***Policy***"). This Policy will respect, develop and adapt the *Iberdrola Group's Core Ethical Principles of Governance and Sustainability (the* "**Core Ethical Principles of Governance and Sustainability**" and the "**Group**", respectively).

The Company understands quality to be one of the three corporate values provided for in the *Neoenergia Group's Corporate Purpose and Values (dynamic driver)*. Quality reflects an innovative approach, and the Company seeks to make small and large-scale changes that make people's lives easier through efficiency, self-governance and seeking out continuous improvement. Quality also encompasses commitment to other values such as simplicity, agility and anticipation.

1. Scope

This Policy shall apply to the Company. Nevertheless, it includes principles that complement the contents of the *Core Ethical Principles of Governance and Sustainability* pertaining to quality. 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 seek to align 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 associations and other entities it manages, with the principles contained in this *Policy*.

2. Purpose

The purpose of this Policy is to establish principles of action for the Company's business activities and strengthen the competitiveness of energy products and services provided through efficiency in electricity generation, transmission and distribution processes. Special attention is also given to the exceptional management of processes and resources.

3. Principles of action

In order to achieve the above-mentioned objectives, the Company assumes and promotes the following principles of action in all quality-related activities:

a) A drive to achieve operational and management excellence and enhance a culture of continuous improvement, with the objective of increasing competitiveness and creating value for Neoenergia employees, shareholders, the financial community and other Stakeholders.

b) The promotion of quality management systems and the prioritization of value generation for the different organizations within the Company during implementation. In particular, the transformation of the energy model towards greater electrification and the impact of digitization and the Group's new business models require the continuous development of process support tools, such as the quality management system, in order to achieve operational and management excellence.

c) This guidance is intended to identify and meet, or even exceed, Stakeholders' expectations.

d) The Group's employees are committed to teamwork, the consistent flow of information, internal communication, training, equal opportunities and recognition of achievements.

4. Group-level coordination

The Group's quality model, which is part of its Business Model, is established through a quality management system that coordinates and supervises the quality management systems at the Group's different corporate and business areas in order to promote compliance and take advantage of the synergies created by a sense of belonging. The model also promotes the application of the principles of action provided for in this *Policy*

and in the *Neoenergia Group's Core Ethical Principles of Governance and Sustainability* as they pertain to quality-related themes.

As part of this model, in order to adequately supervise compliance with the provisions of this Policy, the Group has implemented different quality guidelines, which define strategic lines consistent with the principles of action established in this *Policy* and in the *Core Ethical Principles of Governance and Sustainability.* These principles address the theme of quality and establish a commitment to continuous improvement.

These strategic lines are developed and described by the Company in quality objectives and targets for its different organizational levels while respecting the Group's corporate and governance structure and the autonomy of its Subsidiaries.

Additionally, in order to guarantee consistent practices and levels of quality at Group level, the Group has published a manual and general quality procedures, as well as a global *scorecard,* which is used to periodically monitor the development of objectives and action plans within different corporate and business areas.

Within the scope of specific actions taken at each company, the Innovation Board and the Office of the Chief Executive Officer (or the board that, at any time, comes to assume its powers) must coordinate with Iberdrola, S.A.'s Innovation, Environment and Quality Board and establish a framework for coordinating relations with its Subsidiaries to ensure an adequate level of consolidated maturity and management of quality-related risks.

5. Implementation and monitoring

As part of the implementation and monitoring of the provisions of this *Policy* and the quality model, the Board of Directors relies on the Innovation Board and the Office of the Chief Executive Officer, which will develop the necessary procedures.

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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.

NEOENERGIA BRAND 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 the exercise of these powers and within the scope of existing legislation, the Company's *Articles of Incorporation* and the *Iberdrola Group's Purpose and Values* ("***Purpose and Values***"), as well as its sustainable development strategy, the Board of Directors hereby approves this *Neoenergia Brand Policy* ("the **Policy**"). This Policy will respect, develop and adapt the *Iberdrola Group's Ethical and Basic Principles of Governance and Sustainability* ("***Ethical and Basic Principles of Governance and Sustainability***" and the "**Group**", respectively).

1. Scope

This *Policy* is applicable to the Company, its Subsidiaries and Neoenergia Institute, linked to the Neoenergia Group, to which the Company has licensed the use of the Neoenergia brand.

Without prejudice to the provisions of the previous paragraph, this *Policy* includes principles that complement, in terms of the Neoenergia brand, those contained in the *Ethical and Basic Principles of Governance and Sustainability* and, to that extent, have informed the actions and regulations that, in the exercise of their powers and under the protection of their corporate autonomy, the other companies of the Neoenergia Group carry out in this matter.

2. Purpose

The purpose of this *Policy* is to protect and assign value to the Neoenergia brand and establish principles of action that allow all companies belonging to the Neoenergia Group to use it as a lever that contributes to their reputation and the success of the businesses they develop.

3. The Neoenergia Brand

The Neoenergia brand belongs to the Company, ensures the visual identity, values and attributes of the brand, and constitutes one of its strategic assets, both in the economic and social, environmental and corporate governance spheres: it is the sign of the identity of the Company, the Neoenergia Group and the main symbol of the *Purpose and Values.*

As a sign of identity, the Neoenergia brand is a key element of the corporate strategy of the Company and of all the other companies of the Neoenergia Group. As a symbol of the *Purpose and Values*, it is a means of creating sustainable value that can be used by all companies of the Neoenergia Group and thus contribute to the success of its business.

The Neoenergia trademark is registered with the INPI—the National Institute of Industrial Property—and consists of a written element (the term "Neoenergia") and a graphic element—represented by a green leaf (nature, the environment, and sustainability) and two drops, one blue (wind and hydroelectric power) and the other orange (solar energy)—which appears above the word "Neoenergia" ("**Iberdrola Logo**"). The use and adaptations of the drawings and the brand are governed by the *Neoenergia Brand Use Guide*.

The Neoenergia brand must always be displayed alongside the Iberdrola logo, the use of which has been granted to Neoenergia under a brand licensing agreement. The use of the Iberdrola logo is reflected in and reinforced by the adoption and incorporation of globally recognized standards, methods, principles, values, and best practices, which allows the companies of the Neoenergia Group to benefit from the advantages stemming from the intangible value of that corporate brand, as well as to access qualified lenders, resources, and suppliers, all as a result of improved market perception and that of stakeholders in general.

All companies of the Neoenergia Group must ensure that the Neoenergia brand and the Iberdrola Logo are subject to the principles set forth in the *Purpose and Values* and in the *Ethical and Basic Principles of Governance and Sustainability*. As a result, the Neoenergia brand is linked to maximizing the Company's social value in a sustainable manner, improving the quality of life of people in communities where its activities are carried out, individual safety of people and the safe supply of energy, as well as concern for and protection of nature and customer information.

The Neoenergia brand contributes to the Company's cooperative interaction with its shareholders, to foster the involvement of shareholders and other stakeholders in the Company's activities, to strengthen stakeholders' identification with the Company, and to help align the interests of shareholders and other stakeholders with those of the Company.

In addition, the use of the Iberdrola logo benefits the business activities of the Neoenergia Group companies and, in general, their relationships with their respective stakeholders.

4. Brand use

The Company may authorize the use of the Neoenergia brand and the Iberdrola Logo icon by other companies within the Neoenergia Group and by the Neoenergia Institute, which is affiliated with the Group. Authorized entities are required to comply with the provisions of this Policy and, where applicable, with the corresponding trademark license agreement, which sets forth the terms and conditions for the use of the Neoenergia brand and the Iberdrola Logo. The Company may authorize the use of and assign the Neoenergia brand, as well as the Iberdrola Logo, as long as the Neoenergia Group remains under the controlling ownership of Iberdrola, S.A.

Additionally, they must use the Neoenergia brand homogeneously and according to the criteria set forth in *Neoenergia Brand Use Guide*, in force and the quality control clauses of the corresponding brand license agreement. Any use of the Neoenergia brand that deviates from the guide's provisions must be previously authorized according to the guide itself.

The Neoenergia brand may be part of the logos and trade names used by the Neoenergia Group's companies during their business activities and by related institutional entities during the course of their activities.

Authorized companies must ensure that the use of the Neoenergia brand does not generate confusion regarding its identity and corporate autonomy. In a similar manner, use of the Neoenergia brand must not generate confusion or conflict with Iberdrola's brand.

For these purposes, except in the cases provided for under the *Neoenergia Brand Use Guide*, all Neoenergia Group companies (except the Company itself) that make use of the Neoenergia brand will use it together with their own name.

The use of the Neoenergia brand by authorized companies during their business activities and in activities with third parties through sponsorship agreements or agreements of any other legal nature, must be aimed at enhancing its value, preserving the reputation of Neoenergia Group companies and favoring the development of their business processes.

Neoenergia Group companies must use, in any case, a trade name and a distinct brand that allows them to be identified as an autonomous entity belonging to the Neoenergia

Group. In such cases, ownership of the corresponding trademark will be held by each publicly traded company.

5. Interruption of brand use

The companies of the Neoenergia Group will cease the use of the Neoenergia brand - including the use of the trade name, corporate name, Iberdrola Logo and corporate colors - in the situations provided for in the corresponding license agreement and, in any situation, if the use of the brand may pose any risk to the reputation of the group of companies of the Neoenergia Group, or to the reputation of Iberdrola, S.A. or the Group, as well as when the company ceases to belong to the Neoenergia Group or the Company ceases to be controlled, directly or indirectly, by Iberdrola, S.A. The same principles will also apply to the Neoenergia Institute, linked to the Neoenergia Group.

In the such cases, whenever justified, the Company may authorize the use of the Neoenergia brand on a temporary basis among companies that no longer form part of the Neoenergia Group.

6. Brand protection

The companies of the Neoenergia Group will take all necessary actions to protect and enhance the value of the Neoenergia brand, seeking to effectively protect the Company's rights worldwide and in all areas where the companies of the Neoenergia Group are currently present or expect to be present, including, in particular, on the Internet and social media.

The Subsidiaries and Neoenergia Institute, linked to the Neoenergia Group, may not, directly or through third parties, apply for and/or register trademarks, trade names, domain names, social profiles or any other badge identical or similar to the Neoenergia brand, without the prior authorization of the Company.

7. Implementation and monitoring

For the implementation and monitoring of the provisions of this *Policy*, regarding the impact that the use of the Neoenergia brand may have on corporate reputation, the Board of Directors relies on the Marketing Board (or the board that, at any time, will assume its powers). With regard to the proper use of the Neoenergia brand in the conduct of business, each Subsidiary will be responsible for ensuring proper compliance with this *Policy* in the respective brand license agreements it enters into.

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

PROCUREMENT POLICY

Updated on October 13, 2026

The Board of Directors of NEOENERGIA S.A. (the "**Company**") is empowered to continuously establish, assess and review the Company's Governance and Sustainability System, as well as to approve and update the policies containing the guidelines that govern the Company's activities and, where applicable, inform the policies that the companies comprising the group whose parent entity, as defined by law, is the Company may resolve to approve in the exercise of their corporate autonomy (the "**Subsidiaries**" and the "**Neoenergia Group**").

In exercising these powers, within the framework of applicable law, the Company's *Bylaws* and the *Purpose and Values of the Iberdrola Group* (the "***Purpose and Values***"), as well as the provisions of the *General Risk Control and Management Framework of the Iberdrola Group*, the Board of Directors approves this *Procurement Policy* (the "***Policy***"), which respects, develops and adapts to the Company the *Ethical and Basic Principles of Governance and Sustainability of the Iberdrola Group* (the "***Ethical and Basic Principles of Governance and Sustainability***" and the "**Group**," respectively).

The Company recognizes supply-chain sustainability, the security of strategic supplies required to deliver its growth plans, and efficiency in total procurement costs as strategic objectives. These objectives are pursued by aligning contract awards with the Company's strategy and strictly complying with applicable law and the provisions of the *Code of Conduct for Directors, Professionals and Suppliers*.

1. Scope of Application

This Policy applies to the Company. Nevertheless, it includes principles that supplement the *Ethical and Basic Principles of Governance and Sustainability* within the sustainable value chain and, in particular, the supply chain. Accordingly, the principles of this *Policy* inform the actions and specific regulations of the Subsidiaries, subject to their respective powers and autonomy in this area.

These principles shall also guide, where applicable, the activities of Instituto Neoenergia, which is affiliated with the Neoenergia Group.

The Company shall promote the alignment of the regulations of companies in which it holds an interest but which are not part of the Neoenergia Group, as well as of joint ventures, temporary associations and other entities under its management, with the principles relating to the sustainable value chain and supply chain set forth in this *Policy*.

This *Policy* applies to all purchases of equipment and materials and to the contracting of works and services, whether or not conducted under a formal procurement process, except for services provided between Group companies, which are governed by the applicable regulations.

In addition, this *Policy* does not cover the procurement of energy, fuels or raw materials, which is addressed in the guidelines and risk limits of the relevant businesses.

2. Purpose

The purpose of this *Policy* is to establish the principles governing, on the one hand, the Company's procurement of equipment and materials and contracting of works and services in its capacity as the Group's subholding company in Brazil, as well as those of its Subsidiaries, and, on the other hand, the organizational, corporate and shared-services model for Neoenergia Group companies. This model shall reflect the specific characteristics of the territories in which they operate, fully respect their corporate autonomy and remain within the limits of the regulations applicable to regulated activities, with a view to maximizing the efficiency of the Group's procurement processes as a key factor in achieving its strategic objectives.

3. Operating Principles

The operating principles adopted and promoted by the Company in connection with the procurement of equipment and materials and the contracting of works and services are as follows:

a) Foster a supplier-relations policy based on business ethics and transparency, aimed at continuous improvement and mutual benefit, while promoting sustainability, innovation and development initiatives.

b) Promote inclusive and sustainable economic growth, as well as productive and decent employment for professionals participating in the value chain.

c) Implement the mechanisms required to ensure that procurement decisions maintain an appropriate balance among technical suitability, quality, accessibility, occupational safety, cybersecurity, environmental protection and price, while also considering supplier sustainability and quality as fundamental conditions for value creation.

d) Establish supplier-selection processes based on objectivity, impartiality, non-discrimination and equal opportunity, ensuring at all times compliance with the *Code of Conduct for Directors, Professionals and Suppliers*, independently of the interests of the Company or any third party.

e) Promote supplier compliance with contractual requirements and applicable regulations and, in particular, with the provisions of the *Code of Conduct for Directors, Professionals and Suppliers*, of which suppliers shall inform their professionals and subcontractors, together with the availability of internal reporting channels.

Suppliers and the entities they engage to provide supplies, perform works or render services to the Company and its Subsidiaries shall report, through the internal reporting system established by the Company and in accordance with the Governance and Sustainability System, any conduct that may involve a

potential irregularity or an unlawful act, or an act contrary to law or to the Governance and Sustainability System, by any director, professional or supplier of the Company or its Subsidiaries (or by a supplier's subcontractors or professionals), where such conduct may have an impact within the Neoenergia Group, on its contractual relationship with suppliers, or on the interests and reputation of the Company and its Subsidiaries, without prejudice to their right to submit reports or information to any other competent institution, authority or body.

f) Promote the highest occupational health and safety standards for professionals participating in the value chain, particularly supplier personnel, by raising awareness and establishing the controls required to mitigate the risks inherent in the work performed, in accordance with the *Procurement Risk Guidelines and Limits* and the *Occupational Health and Safety Guidelines and Limits*. Contractors shall be required to comply with established safety standards, participate in the preventive culture in place and adopt international best practices in this area.

g) Ensure compliance with activity-separation regulations. If the same entity supplies goods, performs works or provides services to Neoenergia Group companies engaged in regulated activities and to Neoenergia Group companies engaged in unregulated activities, it shall comply with applicable regulations and with the requirements and conditions set forth in the relevant activity-separation codes of the Group companies or equivalent regulatory instruments.

   In this respect, the effective decision-making authority of Neoenergia Group companies engaged in regulated activities shall be respected with regard to the assets required for the operation, maintenance and development of their own activities, as shall the restrictions on access to commercially sensitive information belonging to such companies.

4. Coordination of the Group's Procurement Strategy

The Procurement and Logistics Department (or the department that may assume its responsibilities) shall act, through the Sustainability and Reputation Committee (or the committee that may assume its functions from time to time), in coordination with the Resources and Services Department (or the department that may assume its powers from time to time) of Iberdrola, S.A. This arrangement shall ensure that the Company and its Subsidiaries follow the organizational and shared corporate-services model applicable to Group companies, with the primary objective of minimizing the costs and risks associated with procurement and supplies and with the contracting of works and services, while leveraging synergies, aligning strategic decisions and efficiently managing resources, in each case with full respect for the corporate autonomy of each company and the legislation governing the separation of activities.

5. Implementation and Monitoring

For the implementation and monitoring of the provisions of this *Policy*, the Company relies on the Executive Resources Department (or the department that may assume its responsibilities), which, through the Sustainability and Reputation Committee (or the committee that may assume its functions from time to time), develops the procedures required for this purpose.

This Policy was approved by the Board of Directors on June 28, 2018 and was most recently updated at the Board of Directors' meeting held on October 13, 2026.

Digital Technologies Policy

Approved on 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 *Digital Technologies 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).

1. Scope

This *Policy* shall apply to the Company. Nevertheless, it includes principles that complement, within the scope of sustainable value and, in particular, for innovation and digital transformation strategy, the *Ethical and Basic Principles of Governance and Sustainability*. To this extent, the principles of this *Policy* inform the specific actions and regulations of the Subsidiaries, 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 establish an overall framework for the governance and proactive management of processes and actions related to digital technologies, including information technology and operational technology, recognizing their importance as an essential resource for achieving the Company's objectives, as well as for ensuring the effective and efficient operation of business processes. This *Policy* promotes a coordinated approach to architecture, security and possible convergences with other

technologies, seeking to minimize operational and security risks and ensure the continuity of systems.

For the purposes of this *Policy*, the following definitions apply:

(i) **Information technology** ("**IT**"), a series of physical elements or materials that constitute a computer or a computer system ("**Hardware**") and the series of computer programs, instructions, data and rules for performing certain tasks on a computer ("**Software**") used for data manipulation. IT focuses on the management and protection of digital information, including communication networks in general, data storage and processing and management systems and is limited to Hardware and Software that are approved by the Systems Board.

(ii) **Operation Technologies** ("**OT**") are the Hardware and Software used to control and interact with physical industrial processes in real time, including local control systems, SCADA (*Supervision, Control and Data Acquisition*), remote operation and telecommunications systems, among others.

3. Principles of action

The Company assumes and promotes the following principles of action, which must guide activities related to the use of digital technologies:

(i) Operational Continuity: Ensure the continuity of operations aimed at providing services by applying criteria of high availability and resilience, and by developing business continuity, contingency, and disaster recovery plans, all in accordance with the *Security Policy*, the *Operational Resilience Policy*, the *Iberdrola Group's General Principles for Control and Risk Management*, and the *Risk Guidelines and Limits for Digital Technologies*, as approved or adopted, as applicable, by the Board of Directors.

(ii) Operational efficiency: promote the operation of IT and OT assets at maximum efficiency, optimizing human and material resources and their costs during the asset life cycle, based on reliable processes and technologies that will ensure the high availability of facilities. Best practices and recognized standards must also be applied.

(iii) Risk management: promote the identification and proactive management of risks in devices, systems and processes associated with digital technologies and ensure that identified risks are within the limits considered appropriate. This will in particular include risks related to safety, natural capital, business continuity and those associated with facilities considered critical in accordance with applicable regulations. These processes include, in particular, the planning, implementation and use of solutions that enable the identification, protection, detection, response

and recovery of cybersecurity risks in coordination with the *Security Policy* and the *Operational Resilience Policy*, as well as with the *Cybersecurity Risk Guidelines and Limits*.

(iv) Technological innovation and life cycle: promote guidelines for the safe design, planning, implementation, operation, renewal, decommissioning and replacement of IT and OT equipment and systems.

(v) Sustainability and social responsibility: promote the selection of technologies that optimize energy efficiency and reduce energy consumption and loss and greenhouse gas emissions. In particular, special attention must be paid to ensure that the devices, systems and processes associated with digital technologies do not affect the health of professionals, users, customers and society in general.

(vi) Training and awareness: promote the proper preparation and training of planners, developers, maintenance professionals and users of digital technologies, depending on their profile, so that they are able to understand the risks associated with these technologies.

4. Coordination of the Group's digital governance model

The Digital Technology Governance Model must be established within the Group, in accordance with the provisions of the *Ethical and Basic Principles of Governance and Sustainability*, the *Basis for the definition and coordination of the Iberdrola Group* and this *Policy*, with the objective of defining the methodologies, procedures and tools necessary for the Group's companies to operate under a common model that allows compliance with the principles of action.

The Resources Executive Board (or the board that may eventually assume its responsibilities), through the Company’s Security, Resilience, and Digital Technologies Committee (or the committee that may eventually succeed it), oversees the implementation process of the aforementioned Digital Technology Governance Model.

Similarly, the Resources and Services Board of Iberdrola, S.A. (or the board that, at any given time, assumes its powers), through the Security, Resilience, and Digital Technologies Committee (or the committee that, at any given time, assumes its functions) and together with the corresponding departments of the Subsidiaries that, in due course, assume such responsibilities, in order to ensure an adequate and consolidated level of maturity for the Digital Technology Governance Model.

5. Implementation and development

For the implementation and monitoring of the provisions of this *Policy*, the Board of Directors will have the support of the Resources Executive Board (or the board that may eventually assume its duties), which will be responsible for developing the necessary procedures for this purpose.

The Resources Executive Board (or the board that, from time to time, assumes its functions) will review this *Policy* at least once a year, in order to ensure that its content remains aligned with the continuous advances, innovations, risks and regulatory changes applicable to the matter.

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This Policy was initially approved by the Board of Directors on June 18, 2026 and last updated on June 18, 2026.

Occupational Safety and Health Policy

Approved on 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 the exercise of these powers and within the scope of the legislation, the Company's *Articles of Incorporation* and the *Purpose and Values of the Iberdrola Group (the "**Purpose and Values**"),* and aware of the fundamental importance of aspects related to the safety and health of professionals, the Board of Directors approves this *Occupational Safety and Health Policy* (the "**Policy**") that respects, develops and adapts, in relation to the Company, the *Ethical and Basic Principles of Governance and Sustainability of the Iberdrola Group (the "**Ethical and Basic Principles of Governance and Sustainability**" and the "**Group**", respectively)*.

1. Scope

This Policy shall apply to the Company. Nevertheless, it includes principles that complement, in the scope of occupational safety and health, the *Ethical and Basic Principles of Governance and Sustainability*. To this extent, the principles of this *Policy* inform the specific actions and regulations of the Subsidiaries, 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 promote the alignment of the companies in which it participates, but which are not part of the Neoenergia Group, as well as in joint ventures, temporary associations of companies and other entities in which it assumes management, with the principles contained in this *Policy.*

2. Purpose

The purpose of this *Policy* is to establish the principles of a framework for the management of occupational safety and health by the Company, as a subholding of the Group in Brazil, which provides safe and healthy conditions for the prevention of injuries

and the promotion of physical health, social well-being, and mental and emotional health related to work, appropriate to the purpose, size, and context of each organization, the specific nature of the risks at its facilities, and opportunities for improvement to strengthen the Occupational Safety and Health Management System (OSH), as well as in its areas of influence.[1]

All of this is based on compliance with applicable occupational standards and in accordance with internationally established best practices, notably **ISO 45001—Occupational Safety and Health Management Systems—and ISO 45003—Psychosocial Risk Management**.

3. Principles of action

The Company assumes and promotes the following principles of action that must inform the activities of its professionals and, as far as possible, its value chain:

a) Integrate occupational safety and health into decisions, business processes and working methods, so that management team members, technical leaders and professionals fully assume their responsibilities.

b) Assume the importance of safety and health at work of its professionals and, in general, of the people involved in the value chain, as permanent and fundamental objectives that must prevail in all circumstances, allocating the necessary resources for this.

c) To promote the highest standards of occupational safety and health among professionals participating in the value chain, especially those of suppliers, by raising awareness and establishing the necessary controls to mitigate the risks inherent in the work performed, in accordance with the *Occupational Safety and Health Risk Guidelines and Limits* (the "Guidelines"), requiring contractors to, in turn, encourage their subcontractors who will be operating on the Company's premises to comply with established safety standards, thereby making them participants in the preventive culture implemented and adopting international best practices in this area.

d) To view health as a state of physical, mental, and emotional well-being, promoting initiatives that create environments and living conditions that foster health and enable professionals to adopt and maintain healthy and positive habits in order to achieve holistic well-being.

[1] Understood as the system related to the prevention of injuries and deterioration of the health of professionals under the control of the Company, as a result of work or in the course of work.

e) To promote activities, knowledge, and other resources that benefit the physical and mental health, safety, and well-being of professionals, their loved ones, and their communities.

f) To promote ongoing monitoring of employees' health, social well-being, and mental and emotional health, in order to ensure a good fit between the employee and their job.

g) To promote training, competence, and awareness regarding occupational safety and health among those involved in its value chain, particularly among suppliers, by fostering a commitment to worker consultation and participation and strengthening a culture of excellence that promotes and improves a work environment consistent with the principles of dignity, mutual respect, confidentiality, cooperation, and trust within the Occupational Safety and Health Management System (OSH).

h) Implement proactive measures to promote safe attitudes and behaviors in the professionals and leaders of the Society.

i) Adopt the preventive measures established in compliance with the applicable occupational regulations, which will also be required of its suppliers.

j) To establish consistent, relevant and measurable occupational safety and health indicators that allow prioritizing activities and establish action plans that involve professionals and suppliers, promoting their commitment to achieve them, in accordance with the *Guidelines*.

k) To obtain and maintain occupational safety and health certifications in accordance with the most stringent international standards, as part of our commitment to continuous improvement.

l) To identify actions and opportunities related to Occupational Safety and Health impacts and risks in its direct activities and to promote their identification throughout the value chain, in collaboration with its stakeholders, through the implementation of the corresponding due diligence system, while also taking into account that today's value chains are structured on a global scale and that not all of their links have adequate traceability mechanisms.

4. Group Coordination

The Board of Directors recognizes the importance of having a common framework for the control and management of risks associated with occupational safety and health through the Guidelines, to ensure compliance with the Group's occupational safety and health strategy, thus ensuring commitment to the highest standards of occupational safety and health.

In accordance with the corporate autonomy of the Company and its Subsidiaries, the Company's Occupational Safety and Health Department (or the department that, at any given time, assumes its powers), through the Company's Sustainability and Reputation Committee (or the committee that, at any given time, assumes its functions), will coordinate with the Occupational Safety and Health Department of Iberdrola, S.A. (or the department or management unit that, at any given time, assumes its powers) of the Sustainability and Reputation Committee (or the committee that, at any given time, assumes its functions) of Iberdrola, S.A. and will establish a framework for coordinated relations with its Subsidiaries to ensure that each Subsidiary implements its respective OSH management systems in accordance with the common occupational safety and health framework, as well as mechanisms for review, certification, and the establishment of internal controls, monitoring, and periodic reporting of indicators, and the definition of measurable, specific, and quantifiable objectives, and will establish the necessary procedures and protocols for identifying and sharing lessons learned and best practices, seeking to ensure an adequate, consolidated level of maturity and risk management in terms of Occupational Safety and Health within the Group.

5. Implementation and Monitoring

For the implementation and monitoring of the provisions of this *Policy*, the Company relies on the Human Resources Board at work (or the area that, at any time, assumes its powers) through the Sustainability and Reputation Committee (or the committee that, at a given time, assumes its functions), which will develop, if applicable, the monitoring and information procedures.

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This Policy was initially approved by the Board of Directors on June 18, 2026 and last updated on June 18, 2026.

Corporate Reputation 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 ("**Subsidiaries**" and "**Neoenergia Group**").

In the exercise of these powers and within the scope of the legislation, the Company's *Articles of Incorporation* and the *Purpose and Values of the Iberdrola Group* (the "***Purpose and Values*** ") and aware that corporate reputation is one of the strategic intangible assets of the Neoenergia Group, the Board of Directors approves this *Corporate Reputation Policy* (the "***Policy***") that respects, develops and adapts, in relation to the Company, the *Ethical and Basic Principles of Governance and Sustainability of the Iberdrola Group* (the "***Ethical and Basic Principles of Governance and Sustainability***").

The Company views reputation as an intangible asset that encompasses the collective perceptions that its various Stakeholders have of the Company, covering not only aspects related to business or financial operations, but also issues related to business ethics and responsible conduct, human rights, environmental protection, workplace relations, talent attraction and retention, the health and safety of those who interact with the Company, and natural capital.

This *Policy* complements and is based on the *Stakeholder Relations Policy*.

1. Scope

This *Policy* shall apply to the Company. Nevertheless, it includes principles that complement, within the scope of corporate reputation, the *Ethical and Basic Principles of Governance and Sustainability*. To this extent, the principles of this *Policy* inform the specific actions and regulations of Neoenergia Group 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 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 the principles of action that will govern the measurement and management of corporate reputation in order to identify and consider the legitimate perceptions and expectations of the Company's Interest Groups and integrate them into its strategy.

The Company's corporate reputation management, as it relates to minimizing and mitigating the reputational risk inherent in its business activities, is set forth in the Iberdrola S.A. *Reputational Risk Guidelines and Limits* adopted by the Board of Directors, which establish a framework for the control and management of the Group's reputational risk within the guidelines set forth in the *Iberdrola Group's General Bases of Control and Risk Management*.

3. Principles of action

The Company, as a subholding company of the Iberdrola Group (the "**Group**") in Brazil, assumes and promotes the following principles of action in relation to the measurement and management of corporate reputation, as established in this *Policy*:

a) Disclose and internalize that the reputation of all Group companies constitutes a fundamental component for the creation and protection of value, both for the Company and its Subsidiaries and for the other Group companies.

b) Involve its professionals in reputation management, as they establish relationships with Stakeholders, make decisions, carry out business activities and communicate the culture, opinions and decisions of the Company and, if applicable, its Subsidiaries.

c) Promote a preventive culture to, on the one hand, obtain stable or increasing reputation levels and, on the other, mitigate, whenever possible, the appearance and development of situations that imply significant and abrupt decreases in reputation levels.

d) Define reputation measurement models and tools, segmented by Stakeholder, which allow for the evaluation and monitoring of reputation levels through indicators of different natures, both qualitative and quantitative.

e) Periodically evaluate corporate reputation management.

f) Promote the application of the principles of business ethics and responsible behavior of its professionals, to avoid irregular conduct and acts that are illegal or contrary to the Governance and Sustainability System.

g) Proactively manage Company Stakeholders with the goal of integrating their expectations and implementing improvement measures and actions.

h) Assess, for the purposes of joining and participating in external organizations, whether they contribute to the perception that its Stakeholders have of the Company; in any case, such membership and participation must be carried out in accordance with the *Purpose and Values*, the *Ethical and Basic Principles of Governance and Sustainability*, and, in any case, in accordance with the provisions of the *Stakeholder Relations Policy*.

i) Protect and contribute to the value of the Neoenergia brand, adhering to the principles of action established in *Neoenergia's Brand Policy,* in order to leverage such value with regards to reputation.

j) Promote the adequate training of its professionals and, if applicable, of the Subsidiaries of the Neoenergia Group in matters that have or may have an impact on corporate reputation.

k) Monitor the rules and policies under the Governance and Sustainability System that contain elements relevant to corporate reputation and identify indicators related to the expectations of Stakeholders.

l) Integrate the latest and most innovative trends in corporate reputation and, in particular, identify future trends in relation to the expectations of its Stakeholders, as well as good practices to share with its Subsidiaries.

4. Management and measurement of corporate reputation

Corporate reputation is fundamentally managed through:

a) relationships with Stakeholders, enabling the Company to understand their expectations and needs, analyze risks (including reputational risks), and establish specific action plans and improvement measures to meet the expectations of each stakeholder group; and

b) action plans, which are measures designed to modify or complement the operations of the Company and its Subsidiaries to communicate the Company's performance or, if applicable, to better meet the expectations of one or more of its Stakeholders.

This is reported and monitored through the implementation of the *Iberdrola Group's Global Stakeholder Relationship Model* − provided for in the *Stakeholder Relations Policy* −, which establishes the principles and provides the guidelines to, on the one hand, ensure that relations with the Stakeholders of the Group's companies are carried out in a homogeneous manner, respecting the singularities of each territory and business and, on the other hand, establishing the necessary mechanisms to encourage said Stakeholders to have sufficient capacity to relate to the Group's companies.

Corporate reputation is monitored and measured, among other elements, through a specific dashboard that incorporates variables of evolution of reputation levels.

In addition, the Company performs quantitative and qualitative analyses to assess the perception of the media, social networks and opinion makers and, if necessary, develops specific communication plans with the objective of improving the perception of the positioning of the Company and its Subsidiaries on certain matters of interest in line with the expectations of their respective Stakeholders.

The Company may rely on external expert advice to measure and identify the impact of the activities and communications of its Subsidiaries on corporate reputation.

5. Coordination at the Group level

The Corporate Sustainability Office (or the office that, at any time, assumes its responsibilities), through the Sustainability and Reputation Committee (or the committee that, at any time, assumes its responsibilities), will act in coordination with the Corporate Sustainability Division and the Sustainability and Reputation Committee of Iberdrola, S.A., and will ensure the coordination of the oversight and management of the corporate reputation of the Company and its Subsidiaries, without prejudice to the corporate autonomy of each of them.

To this end, it shall: (i) define the basic guidelines for improving the Neoenergia Group’s reputation; (ii) monitor the results and effectiveness of existing measurement tools; (iii) approve and monitor action plans; (iv) collaborate in the preparation of public disclosures regarding corporate reputation issued by the Company and, where applicable, by its Subsidiaries; (v) establish the necessary coordination mechanisms with the Company’s corporate and business units, as well as with the Company’s Sustainability and Reputation Committee; and (vi) implement procedures or manuals for managing

reputational issues in crisis situations, whose guidelines for action must be coordinated, when appropriate, with resilience plans.

6. Implementation and Monitoring

To implement and monitor the provisions of this Policy, the Board of Directors relies on the Corporate Sustainability Office (or the office that, at any time, assumes its responsibilities), through the Sustainability and Reputation Committee (or the committee that, at any time, assumes its responsibilities), which will develop the necessary procedures for this purpose.

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This Policy was approved at a Meeting of Neoenergia's Board of Directors held on June 18, 2026 and last updated on June 18, 2026.

Basic Internal Audit Standard

Updated June 18, 2026

HEADING I. THE STANDARD

Article 1 - Nature and scope of application

1. This Basic Internal Audit Standard (the "**Basic Standard**"), which is part of the Governance and Sustainability System of Neoenergia S.A. (the "**Company**") regulates, among other aspects, the nature, competencies, organization and attributions of the members of the Internal Audit function that correspond to the Internal Audit and Risks Board of the Company.

2. The Basic Standard also establishes the normative references on internal audit that must inform the performance and development of guidelines that, in the exercise of their powers and under the protection of their autonomy, are carried out by the other companies of the Company, which, in any case, must respect the coordination criteria provided for in this Standard and in the *Ethical and Basic Principles of Governance and Sustainability of the Iberdrola Group* (the "***Ethical and Basic Principles of Governance and Sustainability***" and the "**Group**") adopted by the Company's Board of Directors.

   The Internal Audit and Risks Board constitutes an internal unit of the Company, reporting hierarchically to the Board of Directors and functionally to the Audit and Compliance Committee (the "**Committee**"). Its fundamental activity is to ensure, independently and proactively, the effectiveness of the governance, risk management and internal control processes within the scope of the Company and the companies that are part of the group, whose controlling entity is, in the sense established by law, the Company (the "**Subsidiaries**" and the "**Neoenergia Group**").

Article 2 – Approval, Modification and Prevalence

1. In accordance with the provisions of the Rules of the Audit and Compliance Committee, the Basic Standard and its amendments must be approved by the Board of Directors, upon proposal by the Committee.

2. Without prejudice to the foregoing, the Board of Directors may establish modifications to this Basic Standard without a prior proposal from the Committee, within the scope of the reform of other standards of the Governance and Sustainability System.

3. This Basic Standard develops and complements the guidelines established in the *Rules of the Audit and Compliance Committee,* applicable to the Internal Audit and Risks Board, which prevail over the former in case of contradiction.

Article 3 – Interpretation

1. Any issues that may arise in relation to the interpretation and application of the Basic Standard must be resolved by the Company's Director of Internal Audit and Risks, who will take into account the provisions of the Governance and Sustainability System, the International Standard for the Professional Practice of Internal Auditing approved by the Institute of Internal Auditors (IIA), and other applicable standards. In case of controversy, the opinion of the Committee will be requested.

2. The Director of Internal Audit and Risks will inform the interpretative criteria of the Basic Standard to the members of the Internal Audit and Risks Board (or the board, department or equivalent function that assumes its powers) of the other Subsidiaries; and to the Secretary of the Committee, who, in turn, will communicate them to the Secretary of the Company's Board of Directors.

Article 4 – **Compliance**

1. The members of the Internal Audit and Risks Board have the obligation to know and comply with this Basic Standard, which will be part of the Internal Audit and Risks management tools.

2. The Company's professionals have an obligation to know this Basic Standard and to respect the provisions applicable to them, for which the Director of Internal Audit and Risks will ensure, where appropriate, its adequate disclosure and inform about its modifications.

3. The Director of Internal Audit and Risks shall have the obligation to ensure compliance with this Basic Standard.

HEADING II. COMPETENCIES OF THE INTERNAL AUDIT AND RISK BOARD

Article 5 – **Scope of Competences**

1. The Internal Audit and Risks Board will provide, independently and objectively, assurance and consulting services to add value and improve the Company's operations, providing a systematic and disciplined approach to assess and improve the effectiveness of risk management, control and governance processes within the Neoenergia Group.

2. In the exercise of its functions, as well as in the preparation of the annual plan of activities of the Internal Audit and Risks Board, as provided for in Article 11 of this Basic Standard, the competences regarding the assurance of other areas of the Company must be taken into account, so that the responsibilities of the Internal Audit and Risks Board are clearly defined and there are adequate mechanisms for coordination with the other assurance functions.

3. The Internal Audit and Risks Board must be informed about the provision of assurance services to be carried out by external service providers.

4. In addition to the powers provided for in this Basic Standard, the Internal Audit and Risks Board will have others that are assigned by the Board of Directors or the Governance and Sustainability System.

Article 6 – Powers regarding the Audit and Compliance Committee

1. The Internal Audit and Risks Board assists the Committee in the development of its powers, especially with regard to supervising the effectiveness of the internal control and risk management system, relations with the external auditor and supervising the process of preparing the Company's financial and non-financial information.

2. The Director of Internal Audit and Risks will be in charge of preparing the information the Committee needs. In addition, he will participate in the meetings to which he is called, when aspects that are within his respective scope of competence are discussed (among others, the meetings held at the time of the formulation or approval of annual or interim financial information and non-financial information).

   In particular, the Director of Internal Audit and Risks will provide the Committee, without limitation and within its area of competence, with the necessary information so that it can: (i) supervise the effectiveness of the internal control and risk management systems, and (ii) conclude that the accounting policies have been applied correctly.

3. The Internal Audit and Risks Board will be the body of usual communication between the Committee and other areas of the Company, without prejudice to the provisions of the Bylaws of the Board of Directors and the Bylaws of the Audit and Compliance Committee, with regard to the functions entrusted to the other areas, in particular, to the Secretariat of the Board of Directors or other Boards.

Article 7 – Powers regarding the internal control system

1. The Internal Audit and Risks Board will supervise, objectively and independently, the effectiveness of the internal control system established within the Neoenergia Group, composed of a set of risk management and control mechanisms and systems.

2. In particular, including, but not limited to, within the scope of their respective competencies, will be responsible for:

   a) Oversee effective operation:

      i. The risk control and management system implemented within the Neoenergia Group, as defined in the *Iberdrola Group's General Bases of Control and Risk Management*, adopted by the Board of Directors, and its adequacy to ensure compliance with risk guidelines and limits.

         In order to ensure the independence and objectivity of the Internal Audit function, the assurance work to be performed to evaluate the risk management activities will be carried out by independent professionals who will report their findings directly to the Committee.

      ii. The Internal Control Systems for Financial Information (SCIIF) and Non-Financial Information (SCIINF) established for the preparation and presentation of financial and non-financial information for all Subsidiaries, including information that the Company, as a publicly traded company, is required to disclose periodically.

      iii. The Company's Compliance System, which aims to prevent, manage and mitigate the risk of irregular conduct and unlawful acts or acts contrary to the law and the Governance and Sustainability System that may be committed within the organization.

      iv. The mechanisms established for the implementation of Governance and Sustainability System policies.

   b) Verify that the investment and divestment processes comply with the guidelines and risk limits applicable in each case, and that the procedures under which they are carried out ensure adequate internal control and effective management of associated risks.

3. The Internal Audit and Risks Board must carry out any other actions that may be necessary for the development of its function to ensure the effective functioning of the internal control system.

HEADING III. ORGANIZATION OF THE INTERNAL AUDIT AND RISK BOARD

Article 8 – The Director of Internal Audit and Risks

1. The Director of Internal Audit and Risks must have the knowledge, skills and experience appropriate to the functions he/she must perform, especially in matters of Internal Audit, risk management, internal control and governance.

2. As provided for in the Governance and Sustainability System, the appointment and dismissal of the Director of Internal Audit and Risks must be carried out by the Board of Directors, upon proposal by the Committee.

3. In general, the Director of Internal Audit and Risks will have the necessary powers to perform the functions he is called upon to perform.

4. The Director of Internal Audit and Risk will act transparently, informing those involved, whenever possible, of the purpose and scope of their actions.

5. The Committee is the body responsible for evaluating the operation of the Internal Audit and Risks Board and the performance of its Director, in accordance with the provisions of the *Bylaws of the Audit and Compliance Committee*.

6. The Director of Internal Audit and Risks will manage the operation and budget of the Internal Audit and Risks Board under the principles of independence and efficiency in management, and will be responsible for the execution of the corresponding measures and action plans and for ensuring the proper fulfillment of its functions;

7. The Director of Internal Audit and Risks may seek the collaboration and advice of professionals, external or internal, in cases where it is considered necessary.

Article 9 – Coordination framework and information relations between the Company's Internal Audit and Risks Board, the Internal Audit departments of the Subsidiaries and the Internal Audit and Risks Board of Iberdrola, S.A.

1. In accordance with the *Bases for the definition and coordination of the Iberdrola Group* adopted by the Company's Board of Directors, the Company, as a subholding company of the Group in Brazil, has an Internal Audit function, without prejudice to the particularities that may be applicable to them, when appropriate, due to its status as a publicly-held company, nationality, legislation or any other circumstances. The Company's Internal Audit and Risks Officer, based on the coordination and information relations framework established by the Internal Audit and Risks Officer of Iberdrola, S.A., as the Group's holding company, will establish a complementary coordination and information relationship framework between the Company's Internal Audit and Risks Board and the other Internal Audit departments or functions of its Subsidiaries, developing a strategy, guidelines and general supervision of the Internal

Audit function at the Group level, for the Company and its Subsidiaries under the terms established in this Basic Standard and, as applicable, in the *Basic internal audit standard* of Iberdrola, S.A., and respecting at all times the corporate autonomy of the Subsidiaries.

1. The Director of Internal Audit and Risks and those responsible for the Internal Audit departments of the Subsidiaries will hold periodic coordination and information meetings. These meetings may also have the participation of professionals that the Director of Internal Audit and Risks deems appropriate for the proper development of the function.

HEADING IV. RESOURCES, BUDGETS AND ANNUAL ACTIVITY PLAN

Article 10 – Material, human and technological resources

The Director of Internal Audit and Risks will have the human, financial and technological resources necessary for the performance of his duties, including the hiring or participation of specialists for those audits or jobs that require special qualifications to perform them.

Article 11 – Annual plan of activities and budget

1. The Director of Internal Audit and Risk will prepare a proposal for the Internal Audit and Risk Department's annual activity plan in accordance with the guidelines and instructions established by the Internal Audit and Risk Division of Iberdrola S.A. and will submit it to the Committee for approval. This proposal, in relation to the Internal Audit functions:

   a) will contain the budget of the Internal Audit and Risks Board for the development of its activities during the following year;

   b) will consider key risk areas, both financial and non-financial (including reputational risks) and business;

   c) clearly identifies and delimits the responsibilities of each corporate and business area for proper coordination with other assurance functions that may exist, such as control of financial and non-financial information, Compliance and external audit;

   d) establishes the objectives of the audit and the work to be carried out, as well as the resources necessary for its execution, both human (internal and external) and financial and technological; and

e) shall take into account the suggestions made by the Board of Directors, the Committee and the members of senior management.

2. The Director of Internal Audit and Risks will carry out periodic reviews of its Annual Activity Plan, in order to assess its adequacy to cover the identified risks and, if applicable, propose to the Committee, for its approval, the modifications it deems appropriate, and will report on the execution of the plan under the terms provided for in paragraph 2 of article 12.

3. The Committee will assess compliance with the Internal Audit function's Annual Activity Plan.

4. Once approved by the Committee, the budget of the Internal Audit and Risks Board will be forwardedfor approval bythe Company's Board of Directors.

Article 12 – Communication and Information

1. The nature and scope of the consulting work to be performed by the Internal Audit and Risk Board will be agreed upon in advance with the relevant department. In no case may the Internal Audit and Risks Board assume managerial responsibilities or participate in executive decisions.

2. The Director of Internal Audit and Risks:

a) It will periodically report to the Committee and senior management on the implementation of the Annual activity plan, including any impacts and limitations to the scope that may arise during its development, as well as the results and follow-up on recommendations.

b) It will submit to the Committee, at the end of each fiscal year, a report on the activities of the Internal Audit and Risks Board, which must contain, at least, a summary of the activities and reports carried out during the year, explaining the work that, foreseen in the annual plan, was not carried out or that was not initially foreseen, as well as an inventory of the weaknesses, recommendations and action plans and the results of the *Quality Assurance and Improvement Program*,

c) It shall periodically report to the Committee on whether the Company’s senior management takes into account the conclusions and recommendations set forth in the reports issued by the Internal Audit and Risk Department, and shall also report on instances in which they decide not to implement a recommendation regarding a critical or high-risk issue, thereby accepting the existing risk.

3. The Director of Internal Audit and Risks will promote constant and fluid communication with the members of the Company's senior management, in order to ensure that they

are aware of the competencies of the Internal Audit function and that they support it in achieving its objectives.

HEADING V. ACCESS TO INFORMATION AND DUTIES OF ITS MEMBERS

Article 13 – Access to information and collaboration

1. The Internal Audit and Risk Board, through its Director or a person designated by the Director, shall have access to the documentation, information, or information systems it deems necessary or appropriate for the exercise of its duties, in all cases complying with applicable laws and the Company's internal regulations.

2. In the exercise of its powers, the Audit and Risk Board may seek the collaboration of any member of the Company's team of directors or employee, as well as other specialized areas, both internal and external.

Article 14 – Duties

1. The members of the Internal Audit and Risks Board shall:

   a) Act independently of the rest of the organization and perform its work in accordance with the *Global Internal Audit* Standards, including, in particular, the principles of ethics and professionalism, integrity, objectivity, competence, professional zeal and confidentiality.

   b) Refrain from disclosing the information, data or reports to which you have access in the exercise of your position, as well as from using them for your own benefit or that of third parties, without prejudice to the applicable transparency and information obligations. This obligation of confidentiality remains even if they have ceased their duties.

2. Professionals on the Internal Audit and Risks Board undertake to comply with the guidelines established in the *International Standard for the Professional Practice of Internal Audit* approved by the Institute of Internal Auditors (IIA), in addition to other legal and internal regulations applicable to them.

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This Basic Standard was initially approved by the Board of Directors on October 24, 2018 and last modified at the Board of Directors' Meeting on June 18, 2026.

COMPLIANCE POLICY

Approved on June 18, 2026.

1. Introduction

NEOENERGIA S.A.'s (the **"Company**", "**Neoenergia**" or "**Corporation**") 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, as applicable, provide notice of 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**").

The Company, over the last several years, has developed a corporate culture based on ethics and honesty and has actively sought to combat corruption and fraud within the Neoenergia Group's operational areas.

The Company has established its own effective, autonomous, independent Compliance System, the objective of which is to prevent and mitigate the risk of irregular conduct and unlawful acts or acts that run contrary to the law and the Governance and Sustainability System. Such acts may be committed within the organization; this System therefore ensures that the organization acts in accordance with applicable ethical principles, laws, standards and regulations.

This Policy, together with the *Anti-Corruption and Fraud Policy* and the *Internal Whistleblower Information and Protection System,* reinforces the Company's firm commitment to its corporate purpose, values, ethical principles and corporate integrity. This commitment includes continuous monitoring and accountability for any acts or conduct considered irregular, unlawful or in violation of existing legislation and the Governance and Sustainability System. For these purposes, it is essential that effective mechanisms for communication, awareness and engagement among employees be maintained, in addition to seeking to further strengthen an organizational culture based on ethics and honesty.

Within this context and in the exercise of its powers and within the scope of existing legislation, the Company's Bylaws *and the Iberdrola Group's Corporate Purpose and Values ("Corporate Purpose and Values" and the "Group"),* the Board of Directors hereby approves this *Compliance 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").

This Policy is supplemented by *the Anti-Corruption and Fraud Policy* and the document comprising the Internal *Whistleblower Information and Protection System*.

2. Scope

2.1. This Policy shall apply to the Company. Nevertheless, it includes principles that complement the contents of the *Core Ethical Principles of Governance and Sustainability* within the scope of Compliance. 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.

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

2.3. The Company must 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 associations between companies and other entities in which it assumes management powers align with the principles of *Compliance* contained in this *Policy*.

3. Purpose

3.1. The purpose of this *Policy* is to establish the basic principles of action that will guide the Company's commitment, as a Group *subholding* in Brazil, to preventing, detecting, and responding to any irregular or illegal conduct or acts that violate existing legislation or the Governance and Sustainability System. It also aims to highlight the active stance taken by the Company in combating such practices as an expression of its compliance culture, its commitment to matters of public interest and the preservation of its reputation, institutional image and market value, including the value of its shares and its brand.

3.2. As a result, this *Policy* reaffirms, on the one hand, the Company's non-negotiable commitment to its corporate purpose, its values and the ethical principles that guide its performance, as well as to continuous monitoring and accountability for conduct that violates existing legislation or standards established under the Governance and Sustainability System. It also sends a strong message to its shareholders, managers, professionals and other related parties that the Company repudiates any form of irregular, unlawful or unethical conduct as part of its business activities.

4. Basic principles of action

4.1. The Company assumes and promotes the following basic principles of action with regard to *Compliance*:

a) Promote a preventive culture based, on the one hand, on the principle of "zero tolerance" for irregular or unlawful acts or acts that run contrary to the Governance and Sustainability System and, on the other hand, on the application of the principles of ethics and responsible behavior that govern the actions of members of the Company's management bodies and professionals. These principles apply regardless of hierarchical level or reporting line and are also binding upon suppliers.

   This principle of "zero tolerance" is absolute and prevails over the potential receipt of any type of benefit (whether financial or otherwise) on the part of the Company or its directors or professionals as a result of business activities or transactions that are irregular, illicit or run contrary to the law or the Governance and Sustainability System.

b) As part of its efforts to promote a culture of prevention, the Company shall encourage self-regulation in the actions and decision-making of members of the board of directors and employees to ensure their actions are based on four basic premises: (i) actions that are ethically acceptable; (ii) actions that are legally valid and comply with applicable laws and internal policies, including the Governance and Sustainability System and, in particular, the Code of Conduct for Management, Employees, and Suppliers; (iii) actions carried out in Neoenergia's best interests; and (iv) actions for which they will be willing to take responsibility.

c) Identify and assess risks associated with misconduct and acts that are considered unlawful, illegal, or contrary to the law or the Governance and Sustainability System within Neoenergia's operations.

d) Establish appropriate controls and preventive measures (including, but not limited to, those provided for in the internal regulations and procedures approved for this purpose) for the identification, control, mitigation and prevention of irregular actions, unlawful acts or acts that run contrary to the law or the Governance and Sustainability System, as well as the risks identified in accordance with the provisions of the General Bases of Corporate Risk Management and the Sustainable Development Policy.

e) Adopt the appropriate measures to ensure relations between Neoenergia employees and other companies and their members are governed by the principles of transparency and honesty, as well as respect for free competition.

f) Provide incentives to ensure Stakeholder relations at Neoenergia are based on ethics and integrity.

g) Ensure that Neoenergia's relationship with its suppliers is based on legality, business ethics, efficiency, transparency and honesty and complies with established policies, rules and procedures, in particular those related to the prevention of corruption in any of its forms. To this end, the Neoenergia Group must adopt the appropriate due diligence measures to promote fair, sustainable and responsible business conduct across its supply chains.

h) Implement appropriate training programs and communication plans on the duties imposed by applicable legislation, the Governance and Sustainability System, and other internal regulations for Company employees and third parties with whom they regularly interact in the areas in which they operate. Participants must also be made aware of the consequences of non-compliance at a frequency that ensures their knowledge on the subject of this *Policy* remains up to date.

   Specific training programs must be carried out to provide information on the *Internal Whistleblower Information and Protection System* and its operation, as well as on the procedures established to manage complaints and information received through the system and whistleblower protection and support measures.

i) Sanction, in accordance with the provisions of applicable legislation: (i) any conduct that contributes to preventing or hindering the irregularities or unlawful acts or acts running contrary to the law or the Governance and Sustainability System from being discovered; (ii) the violation of a specific duty to provide notice of potential irregularities or violations of which they come to be aware through internal communication channels (as defined in the *Internal Whistleblower Information and Protection System)*; and (iii) any form of retaliation against whistleblowers (or related persons) who report the above-mentioned conduct.

j) Seek to apply sanctions in a manner that is fair, free of discrimination and proportionate in accordance with the provisions of applicable laws and internal regulations at all times.

k) Provide any assistance and cooperation that may be required by internal or judicial and administrative bodies or by national or international institutions and organizations, including antitrust authorities, in the regular exercise of their powers and in accordance with applicable legal requirements, during investigations of alleged irregular or unlawful acts or acts running contrary to the law or the Governance and Sustainability System that may have been committed by members of the Company's management bodies or employees. Such acts must relate to or affect the scope of their work activities.

4.2. Monitoring and compliance with the principles contained in this *Policy* will ensure the Group’s *Corporate Purpose and Values* and business interests are fulfilled in accordance

with applicable legislation and, in particular, with the Governance and Sustainability System. Additionally, business activities will be performed in line with the principles and guidelines of conduct intended to ensure the ethical and responsible conduct of the Company's officers, employees, and suppliers.

5. *Compliance* System

5.1. Neoenergia maintains a Compliance System that integrates standards, formal procedures, and practical measures designed to ensure the Company's operations comply with ethical principles, the law, and internal regulations—particularly the Governance and Sustainability System—and contribute to the fulfillment of its Corporate Purpose and Values and business interests. Additionally, the System prevents, manages, and mitigates the risk of regulatory and ethical violations that may be committed by company officers, employees, or their suppliers within the organization.

5.2. The Company's *Compliance* Office proactively and autonomously supervises the implementation and effectiveness of its *Compliance* System, without prejudice to the responsibilities corresponding to other Company bodies and divisions.

5.3. The *Compliance* System comprises a continuous review process that incorporates the most advanced international practices and trends in the respective field, as well as current regulatory requirements. Additionally, it guarantees that the principles of action established in this *Policy* are disseminated, implemented, and monitored.

5.4. For these purposes, the Company's *Compliance* Office was constituted according to standards of independence and transparency. The Office includes a minimum of one member not linked to any of the Group's companies and has the autonomy and capacity for initiative and control necessary, as well as the appropriate material and human resources to perform its functions.

5.5. The fundamentals underpinning the Company's *Compliance* System include, on the one hand, its Crime Prevention Program and, on the other, its internal information system, which allows members of management bodies, employees, suppliers and other third parties to report any irregular conduct or potential illegal acts that violate existing legislation or the Governance and Sustainability System. This includes, in particular, situations involving fraud or acts related to corruption in any of its forms.

5.6. The internal information channels made available for these purposes form part *of the Internal Whistleblower Information and Protection System* and are the preferred means for submitting complaints and appropriately managing the information received.

5.7. The effectiveness, compliance, and consistent development of the Company's *Compliance* System will be periodically evaluated by independent external entities.

6. Crime Prevention Program

6.1. With regard to the basic principles used to identify and assess risks associated with irregular conduct and unlawful acts or acts that run contrary to the law or the Governance and Sustainability System, the Company has implemented a specific and effective crime prevention program through the *Compliance* Office and other competent bodies. The program comprises a series of measures aimed at preventing and mitigating the potential risk of criminal conduct and detecting and responding to criminal acts.

6.2. The purpose of this program is: (i) to reinforce the Company's commitment to combating crime, in particular corruption in any of its forms, and fraud; and (ii) to demonstrate to third parties and to judicial and administrative bodies that the Company effectively fulfills duties related to supervision, monitoring and control of its activities and establishes adequate measures to prevent crime—or significantly reduce the risk of criminal acts occurring; and (iii) to demonstrate that the Company exercises due diligence in its activities, as well as control over the members of its management bodies, employees and other related persons through its governance model. This model includes controls for the supervision of potential crimes that may arise within the scope of its business activities, even when they cannot be attributed to a specific individual.

6.3. The Company's *Compliance* Office is responsible for ensuring the Company's Crime Prevention Program is implemented, updated, and complied with. It must also coordinate the program’s implementation, development and compliance with equivalent programs at Subsidiaries, without prejudice to the competencies and responsibilities corresponding to other Company bodies and divisions and, if applicable, administration and management bodies and *compliance* offices at these Subsidiaries.

6.4. The Company's *Compliance Office, in turn, will evaluate* the compliance and effectiveness of its Crime Prevention Program at least once a year, as well as periodic modifications and updates, whenever circumstances require.

7. Group-level coordination

7.1. The Compliance Office will be responsible for establishing and maintaining a framework for coordination, collaboration and the flow of information with other *compliance* offices and employees responsible for *Compliance* at Subsidiaries. Such efforts will seek to establish the highest ethical and integrity standards with regard to *Compliance*, with special attention paid, but not limited to, the following aspects: investigation procedures, risk identification, analysis and assessment, implementation of measures and controls to mitigate such risks, internal regulations related to compliance, as well as the preparation and execution of communication and training plans.

The Subsidiaries may adopt policies, regulations and principles that adapt and develop the provisions of this *Policy* to the specific characteristics and demands of their respective territories or businesses. They must inform the
Company's *Compliance* Office of such needs using the channels established for these purposes.

8. Implementation and monitoring

8.1. The Company's *Compliance* Office proactively and autonomously supervises the implementation and effectiveness of its *Compliance* System, without prejudice to the responsibilities corresponding to other Neoenergia bodies and boards.

8.2. The Audit and *Compliance* Committee will periodically review the content of this *Policy* to ensure it reflects existing recommendations and international best practices at all times. The Committee will propose modifications and updates that contribute to its development and continuous improvement to the Board of Directors while taking the suggestions and proposals made by the *Compliance* Office into account, when appropriate.

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This *Policy* was initially approved by the Board of Directors on July 17, 2023 in the form of the Compliance Policy and Internal Whistleblower Information and Protection System and modified on October 16, 2025 and subsequently renamed Compliance Policy. This Policy was last modified on June 18, 2026.

INTERNAL WHISTLEBLOWER INFORMATION AND PROTECTION SYSTEM

Approved on June 18, 2026

1. Introduction

NEOENERGIA S.A. (the "**Company**", or the "**Corporation**") expresses its purpose of creating an environment of transparency and respect for the law and internal rules, in particular its *Code of Conduct for managers, professionals and suppliers* (the "***Code of Conduct***") for its managers, professionals and suppliers. In addition, the Company has developed a corporate culture based on ethics and honesty, seeking to actively participate in the challenge of combating corruption and fraud in all areas of activity of the Company and the companies that are part of the group, whose controlling entity is, in the sense established by law, the Company (the "**Neoenergia Group**"). In this context, it has implemented an *Internal whistleblower information and protection system*.

2. Purpose

2.1. The Company's internal reporting system, in compliance with applicable laws on data protection and whistleblower protection, where applicable, is designed to enable the Company's shareholders, members of its governing bodies, its employees, its suppliers, and other stakeholders to report possible misconduct, acts that are potentially unlawful or contrary to the law or the Governance and Sustainability System, with implications for the Company, its contractual relationships with suppliers, or the Company's interests and reputation (the "**Conduct**").

2.2. The internal reporting system complies with the provisions set forth in the *Iberdrola Group's Purpose and Values* and in the *Iberdrola Group's Ethical and Basic Principles of Governance and Sustainability*, and is designed and managed securely to ensure: (i) the confidentiality of the whistleblower's identity and that of any third party mentioned in the complaint or report, as well as the confidentiality of the actions taken in managing and processing them, and the protection of personal data, preventing unauthorized personnel from accessing the content of the investigation; and (ii) that the complaints, reports, or information submitted can be handled effectively within the Company.

3. Scope of Application

3.1. The Internal Whistleblower Information and Protection System is applicable throughout the Company.

4. Internal information channels

4.1. The Company has established a duty for its managers, professionals and suppliers, as well as for other third parties specified in the applicable regulations, to report, through the Internal Whistleblower Information and Protection System any Conduct (as defined in 2.1) of which they become aware.

4.2. To this end, the Company has established channels for the receipt of information (the "**Information Channels**"), which allow shareholders, directors, professionals, suppliers and other third parties, including the company in general, to report any conduct, whether in writing, by telephone, through the corresponding form located on the Company's corporate website, or by any other established means.

4.3. Notwithstanding the existence of a specific channel for complaints, the Company

must receive, handle and address any communication of irregular conduct that comes to its attention, respecting the same principles of confidentiality and protection of the whistleblower applicable to the information channels.

4.4. The Internal Whistleblower Information and Protection System includes all internal information channels, in addition to the Information Channels, established by the Company for the communication of complaints or information related to the conduct by shareholders, directors, professionals, suppliers and other third parties, as disciplined by law (the "**Channels**").

4.5. The Channels enable the prevention and detection of inappropriate conduct, constituting the preferred route for reporting such conduct and for the handling and processing of complaints or information received through them.

4.6. The Company and the companies of the Neoenergia Group also provide Channels for consultations in order to allow their managers and professionals to clarify doubts about the application of and the proper treatment of integrity dilemmas.

4.7. In the case of complaints, they can be made anonymously and must meet criteria of veracity, legitimacy and proportionality, cannot be used for purposes other than the defense of legal compliance and the principles of the Company's Governance and Sustainability System. Complaints will be processed in accordance with the procedure established by the Board of Directors in the *Compliance Unit's Regulations.*

5. Whistleblower protection and safeguards

5.1. The Company undertakes, under the terms provided for in the regulations, not to adopt (and to ensure that its professionals do not adopt) any form of retaliation, direct or indirect, including threats or attempts to retaliate, against: i) any person who has reported any conduct, through the Channels or by any other means, unless the report or information is false or that the person has acted in bad faith; ii) any individual who, within the scope of the organization in which the whistleblower provides services, assists the whistleblower in the process, or is related to him, as an employee representative, co-worker or family member; iii) any individual who contributes to the investigation process as a witness or whistleblower; iv) any legal entity, for which the whistleblower works or with which he has another type of relationship within an employment context or in which he holds a significant shareholding interest.

5.2. For these purposes, among other actions, retaliation or reprisals against the person who communicated the complaint or information are considered:

(a) the following measures, provided that they have not been taken in the regular exercise of management authority under applicable law, due to proven circumstances not related to the submission of the complaint or information: (i) the suspension of the employment contract; (ii) the dismissal or termination of the employment or statutory relationship; (iii) the imposition of any disciplinary measure; (iv) the demotion or denial of promotions and any other substantial modification of working conditions; and (v) the non-conversion of a temporary employment contract into an indefinite contract, if the person who provided the information had legitimate expectations in this regard;

(b) damage, including damage to reputation, or financial loss, coercion, intimidation, harassment or ostracism;

(c) negative evaluation or references regarding work dissociated from professional

performance;

(d) restrictive list or dissemination of negative information in a specific sectoral area, which makes it difficult or impossible for the person to access employment or the professional exercise of activities;

(e) the refusal or revocation of a license or permit;

(f) the refusal of training; and

(g) any form of discrimination or unfavorable or unfair treatment.

6. Management of the Internal Whistleblower Information and Protection System

6.1. The Company's Compliance Unit is the body responsible for managing the Company's Internal Whistleblower Information and Protection System and for processing and managing the investigation files opened based on the complaints or information received through the Channels, in accordance with the information management procedure established by the Board of Directors in the *Compliance Unit's Bylaws,* delegating the aforementioned management and processing powers to the Compliance superintendent.

6.2. Based on this, the Company's Compliance Unit investigates any complaint or information of a fact that may allegedly constitute inappropriate conduct, regardless of its economic relevance, as soon as possible, guaranteeing the rights of the whistleblower, as well as the rights to privacy, honor, defense and presumption of innocence of the persons investigated or affected, in accordance with the internal procedure regulated in the *Compliance Unit's Bylaws.*

6.3. The procedure for handling complaints or information sent by the Channels provides, in the case of facts that constitute criminal offenses as typified by law, after an opinion from the Company's legal area, the immediate forwarding of information to the competent authorities.

6.4. In addition, the Audit and Compliance Committee will have direct access to reports or information that may have a material impact on the Company's financial statements or internal control. For these purposes, the Company's Compliance Unit will inform the aforementioned Committee of the existence of the complaints or information mentioned and provide it with any documentation that may be requested in relation to the processing of the investigations.

6.5. The Company's Board of Directors may, after due evaluation and prior opinion of the Audit and Compliance Committee, entrust the management of the Information Channels to a third party that offers adequate guarantees of independence, confidentiality, protection of personal data and confidentiality of complaints or information.

7. Implementation and monitoring.

7.1 For the implementation and monitoring of the provisions of this document, the Board of Directors relies on the Company's Compliance Unit, which proactively supervises the application and effectiveness of the Internal Whistleblower Information and Protection System, all without prejudice to the responsibilities corresponding to other bodies and divisions of Neoenergia, developing procedures necessary for this.

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The content of this document was approved by the Board of Directors on July 17, 2023, as part of the *Compliance Policy and the Internal whistleblower information and protection system*, and the Board decided to separate it from this policy and approve it as its own standard on October 16, 2025, and was last modified by the Board of Directors on June 18, 2026.

Anti-Corruption and Fraud Policy

Updated June 18, 2026

NEOENERGIA S.A.'s (the "**Company**") Board of Directors has the power to prepare, design, 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**").

Corruption and fraud slow economic development, weaken democracy, undermine social justice and the rule of law, causing serious damage to the economy and civil society and, in many cases, facilitate the operations of organized crime, and should therefore be fought and never tolerated.

The Company, in accordance with the provisions of the *Purpose and Values of the Iberdrola Group* (the "***Purpose and Values***" and the "**Group**") and the guidelines of conduct established by its *Code of Conduct for Managers, Professionals and Suppliers* (the "***Code of Conduct***"), as a reference to commitments to ethical principles and honesty, assumes the responsibility of actively participating in the challenge of combating corruption and fraud in all its areas of activity.

In the exercise of these powers and within the scope of the legislation, the Company's *Articles of Incorporation* and the *Purpose and Values*, as well as in line with the assumption of these commitments and responsibilities in the fight against corruption and fraud in all areas of activity of the Company, the Board of Directors approves this *Policy Against Corruption and Fraud* (the "***Policy***") that respects, develops and adapts, in relation to the Company, the *Ethical and Basic Principles of Governance and Sustainability of the Iberdrola* Group (the "***Ethical and Basic Principles of Governance and Sustainability***".

1. Scope

This *Policy* is applicable to the Company, in particular, to the members of the management and professional bodies of the Company regardless of their hierarchical level, functional level or place of operation. Nevertheless, it includes principles that complement, in the scope of the prevention of corruption and fraud, the *Ethical and Basic Principles of Governance and Sustainability*. To this extent, the principles of this *Policy* inform the specific actions and regulations of the Subsidiaries, 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 promote the alignment of the regulations of the companies in which it participates, but which are not part of the Neoenergia Group, as well as joint ventures, temporary associations and other entities in which it assumes management, with the principles related to the prevention of corruption and fraud contained in this *Policy*.

2. Purpose

2.1 The purpose of this *Policy* is to send to the managers, members of the auxiliary bodies, members of the Audit Committee and professionals of the Company, as a subholding of the Group in Brazil, and of the Subsidiaries (hereinafter, "the **Professionals**"), as well as to all third parties acting on their behalf, customers and the general public, a clear and forceful message of zero tolerance in relation to fraud and corruption in all its forms, demonstrating the commitment of the companies of the Neoenergia Group to combat such unlawful acts in their activities.

2.2 This *Policy* establishes minimum standards of behavior for its professionals, as well as for its suppliers of goods and services in situations that may involve or characterize corruption, bribery or money laundering, making clear the attitude of the companies of the Neoenergia Group in rejecting any and all situations or circumstances related to these practices. It is also the objective of this *Policy* that everyone observes the requirements of the applicable legislation on combating corruption, both national and international, in particular the provisions of anti-corruption and anti-money laundering laws. In addition, it establishes that all suppliers of goods and services and business partners of the companies of the Neoenergia Group observe the same laws, regulations, standards and ethical business practices, obeying the provisions of its *Code of Conduct*, in order to ensure that the highest standards of integrity, legality and transparency are adopted during the conduct of business.

2.3 The Principles present in this Policy materialize and develop the *Compliance Policy* and the *Internal Whistleblower Information and Protection System*, explain the firm commitment of the Company to its purposes and values, to ethical principles and to permanent vigilance and reflect a permanent commitment of the Company to the monitoring of its processes, in order to prevent, detect and deter fraudulent and illicit acts and behaviors, or that may be characterized as corruption in any of its forms, maintaining effective mechanisms for communication, awareness and engagement of all professionals and the development of a business culture based on ethics and honesty.

3. Principles of action

The principles of action that the Company assumes and promotes in the fight against corruption and fraud are as follows:

a) Not tolerate, allow or engage in any behavior that constitutes corruption in any of its forms, including extortion, bribery, influence peddling or money laundering in the performance of its business activity, whether in the public sector or in the private sphere.

In this sense, it is not allowed that Professionals, suppliers, agents, intermediaries, business partners, contractors, including any third party acting on behalf of the companies of the Neoenergia Group, engage in any corrupt or illicit activity and, directly or indirectly, receive, offer, promise, provide or authorize any person to grant money, undue advantages or anything of value to any person, individual or legal entity, or person related to it, whether that person is a public agent or not, with the purpose of obtaining for themselves or for others any undue advantage, even if it may eventually benefit the companies of the Neoenergia Group.

b) Promote a preventive culture based on the principle of "zero tolerance", in relation to corruption and bribery in business, as well as the practice of other acts that constitute any form of fraud or crime in business.

This principle of "zero tolerance" against corruption, bribery and any form of fraud or crime in business has an absolute nature and precedence over the possible obtaining of any type of benefit (economic or otherwise) for the Company and for the Subsidiaries, their Professionals and their suppliers, based on an irregular, illicit business or transaction, or contrary to the law or the Governance and Sustainability System and, in particular, to the principles of the *Code of Conduct*.

c) Adopt the appropriate measures so that the relationships between the Professionals and the Public Administration and any authorities, public officials and anyone involved in the exercise of the public function, as well as political parties and similar organizations, are always governed by the principles of cooperation, probity, transparency, legality and honesty.

d) Have specific procedures to prevent any action that may be considered an act of corruption, bribery or money laundering, the application of which shall be supervised by the Company's Compliance Unit.

e) To behave, in its relations with public agents, with integrity and transparency, with cordiality in the business environment, maintaining conduct in compliance with the Company's *Code of Conduct* and the *Professional Codes of Ethics* that guide the conduct of public agents. It is everyone's duty to ensure a proper way to open, build, and maintain these relationships as set forth in this policy and the law.

f) Not to allow, authorize or agree that its Professionals use their position in the Company or in other companies of the Neoenergia Group, or their relationship with public or private agents, with decision-making power, to obtain any type of advantage, for themselves or for any related person, directly or indirectly. It is also prohibited to demand or request undue advantage, including in cash, in exchange for carrying out routine professional tasks, such as obtaining information, connecting power, approving projects, or omitting an official obligation, such as exercising supervision and applying penalties for breach of contract.

g) Refrain from making any payment, known as a facilitation payment, either directly or through third parties, through which a government action, service, or act may be unduly

expedited or that is intended to ensure the performance of an action or service outside its normal conditions of execution or provision, especially if the act or omission could constitute undue favoritism.

h) Not to finance, fund, sponsor or in any way subsidize, by itself, its Professionals or through third parties, the practice of the unlawful acts provided for in this *Policy*, in the Company's *Code of Conduct* or in Brazilian anti-corruption legislation;

i) Prohibit influence peddling. The Company and its Subsidiaries, while they may hire former public officials or allow such individuals to provide services to them, subject to the cooling-off periods established by the regulations of the respective public agencies from which they came, do not, under any circumstances, condone the practice of influence peddling, and the conduct of these professionals must be guided by ethics and compliance with the law. The same principle applies to its Professionals who are related to public agents who hold, in the exercise of their duties, some level of decision-making power.

j) Implement training programs and communication plans appropriate to the professionals of the Neoenergia Group Companies with sufficient regularity to ensure the updating of their knowledge on the subject of this *Policy*. In particular, all Professionals will receive training on the *Code of Conduct* to prevent any type of fraud, corruption, money laundering, bribery or extortion.

k) Maintain a climate based on transparency, integrating the various crime prevention systems, maintaining the appropriate internal channels, in accordance with the *Internal Whistleblower Information and Protection System*, to allow Professionals, suppliers, shareholders and the external public to report any irregularities, inappropriate, illegal conduct, contrary to the *Code of Conduct*, or any conduct that violates the Company's Governance and Sustainability System.

l) Ensure that all Professionals remain vigilant regarding the practice of illegal acts, in particular with regard to the fight against corruption and money laundering. It is the duty of all Professionals and suppliers to report any situations that may involve suspicions or risks of corruption, bribery, extortion, illicit payments and money laundering, as well as suspected violations of the law, the *Code of Conduct* or corporate policies.

m) Not to adopt any form of retaliation, directly or indirectly, against persons who have reported, through the channels referred to in the previous item or by any other means, the practice of any irregular conduct or any act contrary to legality or the Governance and Sustainability System, including the provisions *of the Code of Conduct*, acting in accordance with its *Compliance Policy* and the *Internal Whistleblower Information and Protection System*, unless they have acted in bad faith.

n) Identify and assess the risks associated with fraud, corruption, bribery and money laundering in the activities of the Company and the Subsidiaries.

o) Establish adequate preventive controls and measures (including, but not limited to, the implementation of internal regulations and procedures approved for this purpose) aimed at preventing and mitigating the risks associated with fraud and corruption in all its forms in the activities of the Company and the Subsidiaries, and, in particular, in all transactions involving relationships with third parties.

p) Ensure that the relationship of the Company and its Subsidiaries with their suppliers is guided by legality, business ethics, efficiency, transparency and honesty, and that no supplier offers or grants to any public agents, other persons involved in the exercise of the public function, authorities, third parties or Professionals, in the activities carried out by the companies of the Neoenergia Group or on their behalf, directly or indirectly, gifts, tips, facilitation payments or other undue benefits or unauthorized advantages, in cash or any means, with the objective of obtaining favorable treatment in the award or maintenance of a contract or personal or supplier gain.

q) Promote appropriate measures so that suppliers comply with the policies and procedures established within the Neoenergia Group companies regarding the prevention of corruption and fraud, in any of its forms.

r) Ensure that all contracts entered into with third parties to act on behalf of the Company include anti-corruption clauses to ensure compliance with this *Policy*. Although the Company has its own anti-corruption clauses, it is possible, upon evaluation by the Compliance Unit, for the Company to adhere to the anti-corruption clauses of its counterparties, provided that the basic principles of anti-corruption are contemplated therein.

s) In the case of standard contracts issued by regulatory agencies or public entities, or adhesion contracts with business partners, where it is not possible to include anti-corruption clauses because the content of such contracts cannot be modified, the provisions of the preceding subparagraph may not apply, provided that the Compliance Unit has conducted a prior assessment.

In order to comply with the provisions of the law and the principles of this *Policy*, the Company and other companies of the Neoenergia Group provide adequate channels of communication, so that the members of their management bodies, professionals, suppliers, customers and third parties provided for in the applicable regulations can file complaints and report on possible irregular or potentially contrary conduct and acts (including the Brazilian Anti-Corruption Law – 12.846/2013, the "***Anti-Corruption Law***"), the *Code of Conduct* and the policies and other standards of the Governance and Sustainability System, or affect the scope of their respective activities (including, in particular, potential fraudulent acts and behaviors or that constitute corruption in any of their forms) and for the treatment of complaints or information that are sent.

These channels are integrated into the *Internal Whistleblower Information and Protection System* and constitute the preferred channel for the communication of the

abovementioned conducts and acts and for the treatment of complaints or information received in relation to them. These channels are independently managed by the Compliance Unit, ensuring the anonymity and confidentiality of information.

4. General provisions

4.1. Violations of the *Anti-Corruption Law* may result in serious penalties for the companies of the Neoenergia Group and its Professionals and/or representatives involved, directly or indirectly with corrupt practices. Therefore, the practice of corruption, fraud, bribery or money laundering by a Professional or representative of companies of the Neoenergia Group is punishable and will result in sanctions that may include termination of the employment contract or provision of services or supply of materials, as the case may be, in addition to civil, administrative and criminal sanctions, as provided by law.

4.2. In the event of involvement in corruption, bribery, or money laundering, and following an assessment by the Company's legal department, the Employee may be suspended from their duties until the investigations are concluded, taking into account the nature and severity of the situation.

4.3. No Professional, supplier or service provider will be penalized due to delay or loss of business resulting from their refusal to pay or receive bribes or kickbacks or to perform any act that is characterized as corruption.

4.4. Questions about the content and application of this *Policy* or about any situations that may involve suspected corruption, bribery, extortion or money laundering should be referred to the Compliance Unit or the Compliance Officer of the corresponding Subsidiaries, or even registered in the consultation channel made available by the Company.

5. Implementation and monitoring

5.1. The Compliance Unit will proactively ensure the application and effectiveness of this *Policy* and disclose its content to its recipients, without prejudice to the responsibilities of other bodies and departments of the Company or Subsidiaries.

5.2. The Audit and Compliance Committee will regularly review the content of the *Policy*, ensuring that it reflects current international recommendations and best practices. It will also propose to the Board of Directors any changes and updates that contribute to its continuous development and improvement, taking into account, when appropriate, suggestions and proposals from the Compliance Unit.

* * *

This *Policy* was initially approved by Neoenergia's Board of Directors on December 17, 2015 and last revised and modified at the Board of Directors' Meeting of June 18, 2026.

ANTITRUST POLICY

Approved on June 18, 2026

1. Introduction.

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 within the framework of applicable law, the Company's *Articles of Incorporation*, and the *Iberdrola Group's Purpose and Values* (the "***Purpose and Values***"), in line with the objective of promoting free competition for the benefit of consumers and users and complying with relevant legislation, the Board of Directors hereby approves this *Antitrust Policy* (the "***Policy***"), which respects, elaborates upon, and adapts, with respect to the Company, the *Neoenergia Code of Conduct for Managers, Professionals, and Suppliers* (the "***Code of Conduct***") and 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).

2. Scope

This *Policy* shall apply to the Company. Nevertheless, it includes principles that complement, in the scope of antitrust practices, the *Ethical and Basic Principles of Governance and Sustainability*. To this extent, the principles of this *Policy* inform the specific actions and regulations of the Subsidiaries, 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 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*.

In addition, professionals who act as representatives of the Company and its Subsidiaries in companies and entities not belonging to the Neoenergia Group must comply with the provisions of this *Policy* and promote, as far as possible, its application.

3. Purpose

This Policy sets forth the Company's firm commitment, as the Group's subholding company in Brazil, to maintaining effective competition in the markets in which it participates, either directly or indirectly through its Subsidiaries, and in which it operates in accordance with applicable laws and regulations. For this reason, it categorically rejects any form of corrupt, collusive, abusive, restrictive acts or anti-competitive practices or acts aimed at hindering the action of the authorities responsible for supervising these markets. The Company and its Subsidiaries, as well as its officers and

employees, actively cooperate with all of these authorities, facilitating the performance of their duties.

4. Principles of action

For the purpose of promoting open competition in favor of consumers and users, the Company assumes and promotes the following principles of action, which must govern its activities:

a) Promote a preventive culture based on the principle of "zero tolerance" in relation to antitrust practices.

b) Establish appropriate controls and preventive measures (including, but not limited to, the implementation of internal policies and procedures approved for this purpose) in order to prevent, detect, and deter anticompetitive conduct and other related risks.

   Specifically, and in accordance with the provisions of this Policy, specific competition law guidelines will be developed to provide professionals with additional guidance and direction for acting in specific situations involving potential risk and, in particular, rules regarding: (i) conduct within industry associations for representatives of the Company and its Subsidiaries who participate in meetings and activities; and (ii) conduct in the event of audits by competition authorities.

c) Compete in the markets in an open and just manner.

d) Guide activities towards the objective of contributing to the realization of real and effective competition between companies operating in different economic sectors. Respect the limits of behavior established by the regulations in order to preserve, guarantee and promote a competitive environment.

e) Avoid any type of collusion with competitors that has as its objective or effect the coordination of their behavior in the market or the restriction of open competition through conduct such as direct or indirect fixing of prices or other market conditions or the allocation of markets or customers.

   In particular, refrain from any form of action that falls under the category of cartel and, especially, market or customer sharing in the context of public bids for which the Company or its Subsidiaries may submit proposals (such as submitting complementary proposals, refraining from participating in certain bids, rotating winning bids, or participating in collective boycotts).

f) Refrain from engaging in interactions with competitors aimed at exchanging information for trade restraint purposes, especially in cases involving strategic information related to future prices or quantities. Refrain from entering into agreements or participating in agreed upon practices with competitors that restrict competition.

   Representatives of the Company or its Subsidiaries who participate in meetings in industry associations must therefore take special care and precautions to avoid exchanging commercially confidential information with other competitors or participating in conversations or other communications from which the existence of antitrust agreements or related practices may be inferred.

g) Analyze and evaluate with particular caution, from the perspective of antitrust practices, agreements that the Company or its Subsidiaries may enter into with companies operating at different levels of the production or distribution chain.

h) Adopt, if the Company or any of its Subsidiaries maintains a dominant position in the markets in which it operates, guidelines for action in relations with competitors, customers, suppliers and end users, as well as specific precautions to prevent the company from taking advantage of this position to impose abusive conditions on other market operators. Such conditions may involving abuse through exploitation of the opposing party (such as suppliers or customers) through abusive economic conditions and terms or exclusion, expulsion or impairment of the position of competitors in the market or through any other means.

i) Analyze, prior to implementation, any transaction that may be considered a concentration (including, but not limited to, those that may significantly affect the maintenance of effective competition), in order to determine whether a transaction: (i) qualifies as a concentration; (ii) must be subject to prior notification to the competent authorities; or (iii) requires suspension of execution or implementation until clearance has been obtained from antitrust authorities in the relevant jurisdictions.

j) Promote the use of the available communication channels, as provided for in the *Code of Conduct*, the *Compliance Policy* and the *Internal Whistleblower Information and Protection System* to report or denounce possible misconduct or potential acts that are unlawful or contrary to the law or the Governance and Sustainability System regarding antitrust matters, which relate to or affect the scope of the Company's activities, those of its Subsidiaries, or those of its suppliers; or its interests and image.

k) Encourage suppliers to comply with the antitrust policies, rules and procedures implemented within the Neoenergia Group.

l) Strengthen and develop the culture of compliance with antitrust laws and its decision to promote free and fair competition, reinforcing the awareness of its professionals about the importance of this topic, especially involving the members of the management team in this task, considering that it is a particularly changeable area and with significant implications for the daily activity of the Company and its Subsidiaries.

m) Implement training programs and communication plans appropriate for the professionals of the companies of the Neoenergia Group on the defense of free competition, which are effective and adapted to the specific business of each company, in order to promote greater awareness of the relevance and possible implications of this topic and, at the same time, provide the necessary tools and knowledge to identify potential risks and mitigate them, frequently enough to ensure that their knowledge on the subject of this *Policy* is always up to date.

n) Provide all assistance and cooperation that may be requested by antitrust authorities in the exercise of their functions and, in particular, in the investigation of any conduct that may constitute an infringement of antitrust law.

5. General provisions:

Infringements of antitrust legislation may result in serious penalties for the Company

and its Subsidiaries and for their professionals and/or representatives involved, directly or indirectly with anti-competitive practices. As a result, the practice of any act of trade restraint is punishable and will result in sanctions that may include termination of the employment or service contract or supply of materials, depending on the specific case, in addition to civil, administrative and criminal sanctions, as provided for by law.

6. Implementation and monitoring.

To implement and monitor the provisions of this *Policy*, the Company relies on the cooperation of the Secretariat of the Board of Directors and the Board of Directors, which work in coordination with the respective departments, divisions, and functions of Iberdrola, S.A. and its Subsidiaries to develop the necessary rules and procedures to ensure the proper implementation of this *Policy*.

Situations involving non-compliance with this *Policy* must be reported using the Company's reporting channels as described in the *Internal Whistleblower Information and Protection System.*

The Company and its Subsidiaries, to which other policies, standards, or principles, whether sector-specific or derived from the laws of the jurisdictions in which they operate, may also apply, must ensure that such policies, standards, or principles are consistent with the provisions of this *Policy*.

* * *

This *Policy* was initially approved by the Board of Directors on July 17, 2023 and last modified on June 18, 2026.

CODE OF CONDUCT FOR NEOENERGIA MANAGEMENT, EMPLOYEES AND SUPPLIERS

2026

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PREAMBLE

1. NEOENERGIA S.A. ("**the Company**" or "**NEOENERGIA**"), including the companies that comprise its business group, the controlling entity of which, as established by law, is the Company (the "**Subsidiaries**" and the "**NEOENERGIA Group**"), in line with the Iberdrola Group's Corporate Purpose and Values ("**Corporate Purpose and Values**" and the "**Group**"), requires that its conduct, including that of related parties and business partners, corresponds to and is adapted to current legislation, ethical principles, social responsibility and sustainable development generally accepted within the

sector. Such conduct includes, in particular, combating corruption and fraud and respecting human rights recognized by law and under the Group's Governance and Sustainability System.

2. For these purposes, the Company has prepared this *Code of Conduct for Management, Employees and Suppliers* (the "**Code of Conduct**"), which serves as a guide for the activities performed by management, employees and suppliers while reflecting the commitment of the Company and its Group to business ethics and transparency in all spheres of action, according to the sections and articles set forth below.

3. NEOENERGIA has reaffirmed its commitment to maintaining strict compliance with environmental legislation, mitigation of the effects of climate change and sustainable development. The Company recognizes that it plays an active role in the ongoing energy transition, reduction of emissions and preservation of natural capital, and its activities are guided by the criteria underpinning socio-environmental responsibility.

Section A: The Code

Article A.1. Scope.

1. The Code of Conduct applies to: i) NEOENERGIA's employees, which is understood to include the Company's management, executives, employees, interns and apprentices, as well as those at the Group's remaining companies and companies and entities subject to this Code of Conduct (the "**Employee**" or the "**Employees**"), as well as other persons performing activities expressly subject to its provisions, including persons who are part of investee companies not part of the Neoenergia Group over which the Company or its Subsidiaries maintain effective control within legally established limits; ii) NEOENERGIA's suppliers, the remaining companies forming part of the Group and the companies and entities to which, in accordance with the provisions of this article, this Code of Conduct applies, as well as those remaining persons whose activities are expressly subject to this Code of Conduct, regardless of their hierarchical level, geographical location or functional dependence and the Group company to which they provide their services or with which they maintain a contractual relationship.

Without prejudice to the provisions of the previous paragraph, the remaining companies of the Group other than NEOENERGIA may establish their own code of conduct on the basis of corporate autonomy to incorporate the specific characteristics of their sector or the legislation of the territories in which they operate. These codes of conduct must be governed by the guidelines of conduct established in this *Code of Conduct* and inspired by *Iberdrola Group's Corporate Purpose and Values (*"***Corporate Purpose and Values***" and the "**Group**"), as well as the *Iberdrola Group's Core Ethical Principles of Governance and Sustainability* (the "***Core Ethical Principles of Governance and Sustainability***"). In such cases, this Company *Code of Conduct* will not apply.

2. The Company must align the concepts present in this Code of Conduct, whenever possible, with the policies of other companies in which it holds an ownership interest not part of the Neoenergia

Group, as well as in joint ventures, temporary associations between companies and other entities under its management, even if not holding a majority share.

3. As an exception to the provisions included in the previous article, companies in which the Company does not hold control and have their own code of ethics or conduct, as well as their subsidiaries, will be excluded from the scope of this Code of Conduct. Nevertheless, the Professionals representing the companies comprising the Neoenergia Group within these companies must promote compliance with the provisions of the *Corporate Purpose and Values*, the *Core Ethical Principles of Governance and Sustainability* and this *Code of Conduct* or the *Code of Conduct* approved by the corresponding Neoenergia Group Subsidiary, if applicable.

4. The Neoenergia Group's companies and their employees must pay particular attention to the need to comply with other sector codes of ethics or conduct, or those derived from a national legal or regulatory obligations in locations of operation.

5. Employees at NEOENERGIA and its Subsidiaries who act as representatives of companies and entities that are not part of the Group must observe the Code of Conduct in the exercise of such representation, insofar as it is not incompatible with the rules of the respective company or entity. NEOENERGIA's Compliance Office must be consulted in case of questions or concerns or regulatory conflicts.

Article A.2. Purpose.

1. This Code of Conduct guides and formalizes the Corporate Purpose and Values and Core Ethical Principles of Governance and Sustainability. It establishes a series of principles and guidelines of conduct that aim to guarantee responsible behavior on the part of managers, professionals and suppliers in a complex and constantly changing global environment. This Code also provides for prevention-related obligations imposed in the scope of legal entities' civil and criminal liability in accordance with Brazilian law.

2. The companies comprising the Neoenergia Group therefore wish to express their firm commitment to complying with anti-corruption and money laundering prevention legislation, in particular Federal Laws No. 12.846/13 and 9.613/98 (and any legislation that may succeed them), and to the principle of zero tolerance for any and all forms of corruption, fraud, bribery, favoring, influence peddling, extortion and bribery in the relationships it establishes, both itself and through its employees, suppliers and partners, with any entity or government official at any level or with any private entity. For such purposes, employees at NEOENERGIA and its Subsidiaries will receive adequate training regarding applicable legislation related to combating corruption and crime.

3. Due to its very nature, this *Code of Conduct* does not inherently address all possible contexts, but rather establishes criteria that guide the conduct of employees subject to its provisions in their relations

with the Group companies and third parties, as well as, when applicable, resolve any questions or concerns that may arise in the course of their professional activities.

Article A.3. Interpretation, integration and suggestions.

1. This *Code of Conduct* shall be interpreted in accordance with NEOENERGIA's Governance and Sustainability System. Notwithstanding the above provisions, the Company's *Compliance* Office (the "**Office**") is responsible for the general interpretation and integration of the Code of Conduct.

2. As an exception to the above provisions, the binding interpretation of the provisions set forth in Section B of this *Code of Conduct* shall be the responsibility of the management bodies at each of the Group companies to which this *Code of Conduct* applies in a manner consistent with the remainder of its content.

3. The Office's interpretative criteria, which must account for the provisions contained in the *Corporate Purpose and Values and Core Ethical Principles of Governance and Sustainability,* will be binding upon employees and suppliers at Neoenergia Group companies.

4. Any questions or concerns that employees and suppliers (including subcontractors) may have regarding the interpretation of this Code of Conduct must be discussed with the Office or, depending on the specific case, the *compliance* offices existing within the remaining companies Neoenergia Group, through the channels established under their internal information system.

5. In cases involving controlled companies or persons or entities responsible for the Neoenergia Group's business activities implementing codes of conduct that are not identical to this *Code of Conduct* but incorporate specific characteristics to adapt their content to applicable sector regulations, interpretation of this *Code of Conduct* will take compliance instructions at these companies into account. The interpretation of the provisions of this Code of Conduct by *compliance* offices and supervisors will remain reserved, if they exist at such companies, and NEOENERGIA's *Compliance* Office will reserve the right to final interpretation of the Code of Conduct (except for the provisions established in Section B of this *Code of Conduct*, it will be the responsibility of the management bodies as stipulated above).

6. This *Code of Conduct* is part of the governance and sustainability systems at the Group's companies and fully adheres to the Neoenergia Group's governance model established in the *Corporate Governance Policy*.

7. Employees and suppliers, including their subcontractors, at Neoenergia Group companies may also submit suggestions related to the content of applicable sections of the *Code of Conduct*.

Article A.4. Instructions that may run contrary to the *Code of Conduct*.

1. No individual, regardless of their hierarchical level or position, is authorized to request that a NEOENERGIA Employee or supplier commit an illegal act or an act that violates the provisions of the Group's governance and sustainability systems or, in particular, this *Code of Conduct.*

2. In a similar manner, no manager, employee or supplier at Neoenergia Group companies will comply with any request from a third party, regardless of their level or position, that implies the practice of irregular conduct or an illegal act or runs contrary to the provisions of their respective governance and sustainability systems or, in particular, this *Code of Conduct.*

3. No manager or employee at NEOENERGIA or the Group companies, or supplier may in turn justify irregular or illegal conduct or acts that run contrary to the provisions of their corresponding governance and sustainability systems and this *Code of Conduct* under the auspices of an order from a hierarchically superior employee or any manager or employee at NEOENERGIA or Neoenergia Group companies.

4. Failures to report cases of non-compliance with this *Code of Conduct*, or the provision of information known to be false, also represent an ethical infraction that may be subject to sanctions.

   Sanctions that may be applied due to non-compliance with the Governance and Sustainability System, this *Code of Conduct*, legal non-compliance or violation of the Company's integrity policies, include, without limitation, a verbal or written warning, suspension or termination of the employee related to members of the supply chain. Failures to comply with this Code of Conduct may result in the application of penalties or termination of the contract. If violations constitute a crime, the competent authorities may be notified, without prejudice to the sanctions described above.

Article A.5. Acceptance

1. Management, employees and suppliers at Neoenergia Group companies subject to this *Code of Conduct*, must expressly accept applicable standards of conduct established herein.

2. Managers and employees who join or become part of the Company another Neoenergia Group company and suppliers contracting Neoenergia Group companies must expressly accept the rules of conduct established in sections B, C and D of this *Code of Conduct*, respectively.

3. An extracted version of this *Code of Conduct* comprising Sections A and C must be attached to contracts entered into with employees at Neoenergia Group companies.

4. In cases involving suppliers at Neoenergia Group companies, an extracted version containing sections A and D of this *Code of Conduct* will be attached to their respective contracts. Such suppliers must expressly accept the principles and guidelines of action provided for in section D before initiating their contractual relationship with Neoenergia Group companies.

Article A.6. Approvals and updates.

1. This *Code of Conduct* was prepared while accounting for recommendations for good governance generally recognized in international markets, the *Corporate Purpose and Values,* and *Core Ethical Principles of Governance and Sustainability*, which constitute a basic reference for monitoring by Neoenergia Group companies

2. This Code of Conduct will be updated periodically, taking proposals from the Company's *Compliance* Office into account, which will review the content of sections A C and D at least once a year, as well as suggestions made by employees at Neoenergia Group companies and their suppliers regarding the content of applicable sections of the *Code of Conduct*.

3. The Audit and *Compliance* Committee, Internal Audit and Risks Board and the Company's *Compliance* Office may propose improvements in order to adapt this *Code of Conduct* as a whole.

4. Any modifications or updates to this Code of Conduct shall be the exclusive responsibility of the Company's Board of Directors.

Article A.7. Compliance.

Compliance with this *Code of Conduct* is considered without prejudice to strict compliance with the governance and sustainability systems at the Neoenergia Group's companies and, in particular, with the internal standards of conduct in place within securities markets and their implementing regulations, corporate governance policies, and regulatory compliance.

Article A.8. A Culture of Integrity.

NEOENERGIA and the remaining companies of the Neoenergia Group expect that their employees, suppliers and business partners align themselves with the principles and guidelines of this *Code of Conduct* and actively contribute to the consolidation and strengthening of a culture built on integrity and justness.

Section B. Management.

Article B.1. Management performance guidelines.

1. Management must exercise their duties in accordance with the principles of business ethics, efficient management, transparency and honesty, and with the principles contained in the Corporate Purpose and Values, *Core Ethical Principles of Governance and Sustainability,* and this *Code of Conduct*.

2. The guidelines that shall govern the actions of management at the Company and Neoenergia Group companies include:

a) strict compliance with the law and internal regulations at the Company or corresponding Neoenergia Group company, including obligations regarding confidentiality, the use of non-public information, antitrust practices, use of assets belonging to the Company or Subsidiaries, business opportunities, transactions linked to or made with related parties and any situation involving conflicts of interest;

b) commitment and connection to issues related to human rights;

c) protection of natural capital;

d) freedom from discrimination against any condition or characteristics, and the promotion of a workplace environment that values diversity and inclusion, including training and professional performance;

e) balance between personal and professional life;

f) occupational safety and health, which refers to developing the necessary initiatives to provide safe and healthy working conditions and the prevention of accidents and injuries related to the exercise of activities, appropriate to the purpose, size and context of each organization and the specific nature of employee risks;

g) rigorous and objective selection and evaluation process and the training of employees at Neoenergia Group companies;

h) the consideration of legitimate public or private interests that converge during Group companies' business activities and especially those of their respective Stakeholders; and

i) the repudiation of any form of corruption, bribery, fraud, concession or payments for undue advantages, illicit favors, influence peddling, money laundering, concealment of revenue or use of accounting practices in violation of relevant legislation or principles.

3. These performance guidelines must be interpreted and applied according to business interests, which are understood to be the common interest of all shareholders of an independent Company oriented towards the creation of integral and sustainable value through the activities comprising its corporate purpose and respect for remaining Stakeholders involved in its business activities. These activities must be consistent with the Group's institutional purpose in accordance with the *Corporate Purpose and Values*, its *Core Ethical Principles of Governance and* `Sustainability`, and this *Code of Conduct*.

Article B.2. Management characteristics.

1. Management at the Company and Neoenergia Group companies must be certified and have a recognized reputation, as well as competence, experience, training, availability and a sense of commitment to their function.

2. Management at the Company and Neoenergia Group companies must also exhibit professional and upright behavior, characterized by transparency, diligence, responsibility, efficiency, professionalism, loyalty and honesty, carried out in good faith, objectively and in alignment with the values of excellence, quality and innovation in the service of business interests in accordance with the Corporate Purpose and Values, its Core Ethical Principles of Governance and Sustainability and this Code of Conduct.

3. Management at Neoenergia Group companies is obligated to seek continuous improvement with regard to the characteristics and capabilities described above.

Article B.3. Position duties.

1. As an expression of the integrity required of management at the Company and Neoenergia Group companies included in the Neoenergia Group's *Core Ethical Principles of Governance and Sustainability*, such employees must fulfill the following duties when occupying their position:

a) refrain from offering or accepting gifts or favors during the exercise of their duties. In exceptional cases, management may accept or offer gifts whenever the following circumstances concur simultaneously: (i) such items are of irrelevant or symbolic economic value; (ii) such items are appropriate symbols of courtesy or usual commercial attention and; (iii) such items are not prohibited by law, the Governance and Sustainability System or generally accepted commercial practices;

b) refrain from offering or granting, requesting or accepting, whether directly or through an intermediary, unjustified advantages or benefits for which the immediate or long-term purpose is to obtain a current or future benefit for the Group, a manager themselves or for a third party. In particular, management may not offer or receive any form of bribe or commission, originating from, or carried out by, any other party involved, such as government, national or foreign officials, employees from other companies, political parties, authorities, customers, suppliers, and shareholders. Acts of bribery are expressly prohibited, and include the offer or promise, whether directly or indirectly, of any kind of undue advantage and any mechanism for their concealment, as well as the practice of influence peddling.

c) refrain from receiving, in a personal capacity, or for a related party, any kind of undue advantage, as defined in Article C.8, item 3 of this *Code of Conduct*, from customers or suppliers, even if provided in the form of a loan or advance.

d) refrain from offering or accepting hospitality that influences, may influence or may be interpreted as influencing decision-making.

e) inform the Company and, if applicable, request authorization, in the manner established under the Governance and Sustainability System, to provide labor or professional services on their own behalf or on behalf of third parties to companies or entities other than the Group, as well as carry out academic or similar activities;

f) refrain from performing unpaid, social or public activities or any other activities that may interfere with the functions and responsibilities of their position within the Neoenergia Group.

g) In the event that any form of link, relationship or collaboration is maintained with the government, government bodies and entities, state-owned companies, political parties or other type of entity, institution or association serving a public purpose, it must be ensured that evidence is provided that the character of this link, relationship or collaboration is formed in a strictly personal scope completely total detached from the Group. Exceptions to this rule include cases in which directors are related to entities or companies that are shareholders at the Company or their Subsidiaries where the connection, association or collaboration is constituted within the scope of their professional responsibilities at the respective entities or companies.

h) use the resources and means made available by the Company and its Subsidiaries responsibly, which must be exclusively dedicated to professional activities in the interest of the Neoenergia Group rather than private interests.

i) recognize and respect property rights and rights of use at Neoenergia Group companies in relation to computer programs and systems, presentations, projects, equipment, manuals, videos, studies, reports and other works and rights created, developed, finalized or used in the performance of their duties or based on the Group's computer systems.

j) respect the principle of confidentiality regarding rights, licenses, programs, systems and technological knowledge, in general, for which ownership or rights of use belong to Group companies;

k) use the equipment, systems and computer programs that the Group makes available to directors exclusively for discharging work duties, including facilitating access and operation of the Internet and the director's *website*, according to security and privacy and efficiency criteria established by the Group. Any use, action or computer resource that is illegal or runs contrary to the rules or instructions of the Group or compromises the confidentiality and integrity of the information is excluded from the scope of use. The use of private computer devices to access the systems and applications must be adjusted to the security and privacy procedures established by the Group.

l) refrain from using, reproducing, replicating or assigning the Group's computer systems and applications for purposes other than those for which they are intended. In a similar manner, management must not install or use programs or applications on the computer equipment provided for which use is illegal or may damage the systems or damage the image or interests of the Group companies, customers or third parties;

m) avoid taking any action or decision that may violate the law or the Governance and Sustainability System in relation to all business-related, professional or private activities related to: i) operations with related parties; ii) significant transactions; iii) business opportunities; iv) use of business assets; v) situations involving a conflict of interest; vi) relationships with shareholders, employees, customers, and members of the Group's supply chain, competing companies and media; and vii) use of confidential and non-public information;

n) contribute to the Neoenergia Group's commitment to the continuous and sustainable creation of value for its shareholders and remaining Interest Groups and long-term objectives within the scope of its policies and according to the principle of equal treatment of shareholders subject to identical conditions;

o) ensure that relations with authorities, regulatory and supervisory bodies and the government in general are governed by the principles of this *Code of Conduct* and the principle of transparency in information, especially financial information;

p) refrain from concealing or distorting information contained in the accounting records and reports of Neoenergia Group companies.

q) conduct relations with the media and with investors and financial analysts in accordance with the Company's instruction and as determined by the corresponding management bodies or, in cases involving the Board of Directors, the manner determined by the Board chair;

r) assume a responsible approach to business ethics that generates harmony in the creation of value for shareholders through sustainable development, as indicated in the *Core Ethical Principles of Governance and Sustainability.*

s) provide notice of any event of which they become aware that may constitute a possible irregularity, a potential unlawful act or an act contrary to the law through the internal information system established by the corresponding company, the corresponding governance and sustainability system or the standards of action provided for in this Code of Conduct, both within Neoenergia Group companies and in the scope of their contractual relationship with their suppliers or where relevant to the Group's interests and image. During any investigations, the rights to privacy, honor, defense and presumption of innocence of the persons investigated or affected must be guaranteed, and all necessary measures will be taken to prevent any type of retaliation against whistleblowers.

t) exercise management of the Neoenergia Group, in all its areas of activity, in accordance with the *Corporate Purpose and Values* and the provisions established in the *Core Ethical Principles of Governance and Sustainability* and this *Code of Conduct*; and

u) inform the *Compliance* Office, through the Board Secretary, starting with the act of investiture, of any judicial or administrative proceedings in which they are being investigated or were accused or convicted, whenever the effects of this process may affect the performance of their duties or the image of the Neoenergia Group.

2. Any exception to compliance with the provisions of this article will require, after a prior opinion is issued by the Audit and Compliance Committee, the approval of NEOENERGIA's Board of Directors or the respective management body, after a report is issued by the Committee, if applicable.

Section C. Employees.

Article C.1. Compliance with legal requirements and Governance and Sustainability System.

1. Employees must act in accordance with the principles contained in the Corporate Purpose and Values, Core Ethical Principles of Governance and Sustainability, this Code of Conduct and the remaining standards and policies of the corresponding governance system that contribute to the commitment of Neoenergia Group companies to creating sustainable value and satisfying business interests while making the dividends they share with their respective stakeholders viable and real.

2. Employees must strictly comply with the legislation in force in the jurisdiction where they carry out their activities, even while working remotely, in accordance with the spirit and purpose of these standards. They must also observe the provisions of this *Code of Conduct*, the rules of the governance and sustainability system and the basic procedures that regulate the activities of Neoenergia Group companies, their professional activities, and the company at which they provide their services. In a similar manner, employees must fully adhere to the obligations and commitments assumed by the Neoenergia Group in its contractual relations with third parties.

3. Employees, using the internal information system established at the companies of the Neoenergia Group, must provide notice of any event of which they become aware and may constitute a possible irregularity or a potential unlawful act or acts contrary to the law, the corresponding governance and sustainability system and this *Code of Conduct*, both within Neoenergia Group companies and the scope of their contractual relationship with members of their supply chain or relative to the interests and image of NEOENERGIA and its Subsidiaries. During any investigation, the rights to privacy, honor, defense and presumption of innocence among the persons investigated or affected must be guaranteed, and all necessary measures will be taken to prevent any type of retaliation against whistleblowers;

4. Employees must in particular be familiar with laws and regulations, including internal regulations and standards for the separation of activities, that affect their respective areas of activities. They must ensure that other professionals who depend on them receive adequate information and training that will allow them to understand and comply with legal and regulatory obligations applicable to their function and activities.

Article C.2. Employee conduct.

1. Employee conduct must be guided and adhere to criteria for professionalism, integrity, and self-control in their actions and decisions.

a) Professionalism constitutes diligent, responsible, efficient behavior focused on excellence, quality, and innovation.

b) Integrity refers to fair, honest and objective conduct carried out in good faith and aligned with the interests of the Neoenergia Group and the principles and values expressed in its Corporate Purpose and Values, Core Ethical Principles of Governance and Sustainability, and its Code of Conduct.

c) self-regulation in actions and decision-making assumes that all actions that are carried out are based on four basic premises: (i) that they are ethically acceptable and performed in accordance with this *Code of Conduct*; (ii) legally valid and performed in accordance with internal rules and the governance and sustainability System; (iii) are desirable for the Company and remaining Neoenergia Group companies; and (iv) the employee involved is willing to assume responsibility for the action taken.

2. Employees are obligated to inform Neoenergia's *Compliance* Office or the *compliance* office at the respective controlled subsidiary, which, in turn, will inform Neoenergia's *Compliance* Office (if the latter has not initially received such information and such an is appropriate following the established internal procedure), of the filing, development, and result of any judicial, criminal or administrative proceedings involving sanctions in which they are an indicted, investigated, accused or convicted party and may affect the exercise of their functions as a Neoenergia Group employee or the image, reputation or interests of NEOENERGIA Group.

In such circumstances, the respective *compliance* office at the Neoenergia Group company shall act in accordance with the procedure approved for this purpose.

Article C.3. Personal data.

1. Subject to the provisions of items 2 and 3 below, the Neoenergia Group respects the right to privacy of its Employees in all its forms, especially in relation to the processing of their personal data, as well as their personal communications online and through other means of communication.

2. Employees must use the means of communication, computer systems and, in general, any other means made available to them responsibly in accordance with the policies and criteria established for this purpose. Such means are not provided for unprofessional personal use and are therefore not

suitable for private communication. Such means therefore do not generate rights or expectation of privacy rights, if they have to be supervised or monitored in a manner proportional to employees' performance of their functions of control and prevention of illicit acts and inappropriate conduct.

3. Neoenergia Group companies must fully comply with legal provisions for the protection of personal data and will protect data from improper disclosure or disclosure outside the legally or contractually established purposes.

4. Employees who, due to their work activities, access personal data of other professionals at Group companies must comply with the provisions of the personal data protection policy approved by the respective company and will agree in writing to maintain the confidentiality of such data.

5. Employees at Neoenergia Group companies who access personal data belonging to suppliers, personnel in their supply chain and customers must maintain confidentiality and comply with the provisions of personal data protection legislation, to the extent applicable. They must respect, in all cases, the provisions of the personal data protection policy approved by the corresponding company.

Article C.4. Occupational health and safety.

1. Employees must comply with particular attention to regulations related to health and safety at work, in order to prevent and minimize occupational risks.

2. Employees must not, under any circumstances, consume alcoholic beverages or illicit drugs in their workplace environment or during the execution of their activities, even if outside the company's facilities, as well as work in a state of intoxication or under the influence of substances that cause behavioral and functional interference and may affect the safe execution of their activities.

Article C.5. Selection, hiring, and evaluation.

1. Employees must comply with the provisions of corporate human and social capital policies regarding the selection, hiring, and evaluation of team members.

2. During the selection and hiring processes, employees must exclusively observe criteria for merit and capacity and include all candidates with the appropriate profile of knowledge, attitudes, skills and competencies required for the different jobs in the process. They must ensure equal treatment throughout the process, which must be objective and impartial.

3. Employees will participate, as appropriate, in the definition of their objectives and will be informed of the evaluations to which they have been and/or are submitted.

Article C.6. Healthy professional environment.

1. Employees must comply with the provisions of human capital policies relating to the promotion of a diverse and inclusive professional environment where training and a high-level performance are encouraged and the prevention of discrimination of any nature and harassment in any of its forms.

2. Employees must not use discriminatory or violent language in any type of communication, whether internal or external or, including non-corporate communication made using the computer equipment made available.

Article C.7. Training.

1. Employees must seek to ensure their technical and management knowledge remain up to date for the proper exercise of their activities.

2. Employees must take advantage of the training programs established by Neoenergia Group companies that are intended for their use.

Article C.8. Giveaways, gifts, hospitalities, and advantages.

1. Employees must not offer or accept giveaways, gifts, hospitality or advantages during the discharge of their professional duties, or by virtue of their professional activities, or items that may influence or may be interpreted as influencing decision-making. Exceptionally, the delivery and acceptance of giveaways and gifts will be permitted when the following circumstances coincide simultaneously:

a) items are of non-significant or symbolic economic value;
b) items correspond to symbols of courtesy or usual commercial attention;
c) items are not prohibited by law, the Governance and Sustainability System, codes of conduct or generally accepted business practices; and
d) items can be publicly disclosed without causing embarrassment to Neoenergia or the respective Neoenergia Group company, as well as to the professional who received or granted its provision.

2. Employees must not, directly or through an intermediary, offer, grant, accept or request benefits, donations, loans, gratuities, rewards or any undue advantages for which the immediate or long-term purpose is to obtain a current or future benefit for a Group company, the employee themselves or for a third party.

3. The term “Undue Advantage” corresponds to any type of facilitation, benefit or information obtained through improper payments in a business context, including, but not limited to: i) paying or offering anything of value to a government official or authority, whether directly or indirectly; ii) influencing or avoiding a government action, or any other action, such as the granting of a contract, imposition of a tax or fine, or the cancellation of a contract or existing contractual obligation; iii) obtaining a license,

permit or any other authorization from a state entity or government authority to which NEOENERGIA or the respective Neoenergia Group company would not otherwise be entitled; iv) illicitly obtaining confidential information regarding business opportunities, bids or activities from competitors; v) omitting or making any decision to favor a third party to the detriment of the interest of NEOENERGIA or the respective Neoenergia Group company; and vi) receiving payments, advances or anything of value from customers and members within the Neoenergia Group supply chain, to unduly facilitate the conducting of business or execution of contracts.

4. Employees must not offer, provide, solicit or receive any kind of bribe or commission in relation to a related party, such as government officials from any sphere of power or jurisdiction, whether national or foreign, professionals from other companies, political parties, authorities, customers, suppliers and shareholders. Acts of bribery are expressly prohibited and include the offer or promise, whether directly or indirectly, of any type of undue advantage, any instrument for concealment, as well as the practice of influence peddling.

5. Employees must not receive, in a personal capacity, funds from customers, suppliers or business partners, including in the form of loans or advances, except in the case of loans or credits granted to Neoenergia Group employees by financial entities considered customers, partners or suppliers of the Group, within the scope of regular credit transactions.

6. Whenever doubt exists regarding what is acceptable, an offer must be declined or, if applicable, Employees must consult their immediate supervisor or the *compliance* office at the corresponding Neoenergia Group company.

7. Any donations, advantages, benefits or rewards that do not meet the criteria established above sent by customers or members of the supply chain must be returned to the donor or grantor or managed as provided in a specific standard approved by the *Compliance* Office.

Article C.9. Conflicts of interest.

1. A conflict of interest shall be deemed to exist in situations in which the Employee's private interest (whether directly or indirectly, on their own behalf or that of others), or of persons related to them and the interest of Neoenergia or any of the Group companies come into conflict, whether directly or indirectly or effectively or have the potential to do so.

2. The following entities will be considered to be related to Employees ("**Related Persons**"):

a) spouse or an individual with which the employee maintains an analogous affective relationship;

b) ascendants, descendants and siblings of the employee or their spouse (or individual with an analogous affective relationship);

c) the spouses of ascendants and descendants;

d) any other relatives up to the 4th degree of consanguinity, including cousins and uncles, grandparents or 2nd degree of affinity, such as sons- and daughters-in-law and brothers- and sisters-in-law;

e) entities in which Employees or related persons, either on their own behalf or that of an interposed individual, are in a position of control established by law; and

f) companies or entities in which Employees or any related persons, either on their own part or that of an interposed individual, occupies an administrative or management position, or parties from whom they receive remuneration for any reason. Additionally, in such cases Employees must exercise, whether directly or indirectly, significant influence on the financial and operational decisions of such companies or entities.

3. Situations that may give rise to a conflict of interest, include:

a) employees or a related person, according to the criteria of the previous item, involved in any transaction or economic operation to which any of the Neoenergia Group's companies is a party;

b) negotiating, formalizing or managing contracts on behalf of any of the Group companies together with entities related to the Employee;

c) employees are a relevant shareholder, partner, manager, director or occupy a position of responsibility or exercise an analogous influence on entities that are customers, business partners, members of the supply chain or direct or indirect competitors of any Neoenergia Group companies.

d) trading or negotiating products and services in the facilities or environments at NEOENERGIA or the respective company of the Group without prior and express authorization, whether physically or through its technological resources or using its image or brand.

e) employees who maintain individuals with a degree of kinship up to the 4th degree of consanguinity or 2nd degree of affinity under their command or direct or indirect supervision.

4. Professional decisions must be based on the best defense of the Group's interests so that they are not influenced by personal or family relationships (or analogous affective relationships) or by any other private interests.

5. With regards to possible conflicts of interest, employees must observe the following general principles of action:

a) Independence: act at all times with professionalism, a sense of loyalty to Group companies and shareholders in a manner independent from their own interests or those of third parties. Employees must refrain from prioritizing their own interests and those of related persons, such as relatives and friends, to the detriment of the interests of Neoenergia or the respective Group company.

b) Abstention: refrain from intervening or influencing decision making that may affect the Group entities with which there is a conflict of interest, participating in the deliberations where such decisions are made and accessing confidential information affecting decisions.

c) Communication: provide notice, as soon as possible, of actual or potential conflicts of interest in which Employees are or may be involved, before the situation that generates these conflicts materializes, in writing, to their immediate supervisor, the Executive Board responsible for human resources, and the *compliance* office at the corresponding Group company. The competent *compliance* unit will assess the situation and, while coordinating with the Human Resources department, adopt the appropriate decisions and advise, if necessary, on the appropriate actions to be taken in each specific circumstance. Employees affected by the conflict who are part of the Human Resources department or the competent *Compliance* office must not take part in resolving such a situation.

All communications must inform: i) whether the conflict of interest affects the Employee personally or a related person while identifying the entity in question; ii) the situation that gave rise to the conflict of interest, describing in this case the subject and the main conditions of the transaction or intended decision; iii) the approximate value or economic evaluation of the transaction in which they would be involved; and iv) the Group department or person with whom the corresponding contacts were initiated.

6. Any questions or concerns regarding whether the Employee may be subject to conflict of interest must be communicated under the terms above, and they must refrain from taking any action until such concerns are resolved.

7. These general principles of action must be observed in a special manner in cases where the situation of conflict of interest is, or can reasonably be expected to be, of such a nature that it constitutes a situation of structural and permanent conflict of interest between the Employee or a related person and any Group companies.

8. To determine the existence of possible incompatibilities before accepting any public position, Employees must inform the human resources department at the Group company to which they belong in writing. This department, in turn, will inform the *Compliance* office or person responsible at the corresponding Group company.

9. If there are concerns regarding the application of the standards described above or in relation to determining whether a conflict of interest exists, the Employee's immediate supervisor must be consulted. If necessary, the corresponding *compliance* office may be consulted.

Article C.10. Business Opportunities.

1. Business opportunities are considered investments or any operations related to the assets held by Group companies of which the Employees has been made aware during their professional activities whenever the investment or transaction has been offered to Group companies or if they are or may be interested.

2. Employees may not take advantage of business opportunities for their own benefit or that of related persons, unless:

a) the business opportunity has been previously offered to the corresponding Group company and they have given up on taking advantage of the opportunity without being influenced by the employee;

b) the department responsible for Neoenergia's Human Resources or equivalent department at a Group company authorizes the use of the opportunity; and

c) the use of the business opportunity is not classified as a conflict of interest, as described in this *Code of Conduct*.

3. Employees may not use the name of the Company or Group companies or invoke their *status* as a professional and carry out transactions or provide services on their own behalf or to related persons.

Article C.11. Resources and means for professional activities.

1. Without prejudice to mandatory compliance with the specific rules and procedures for the use of the Neoenergia Group's resources, employees must seek to use the means of communication, computer systems, resources in general, and any other means that Group companies make available responsibly and exclusively for professional activities in the interest of the Group, and not for private purposes.

2. The corresponding Group company holds the rights of ownership and use of computer programs and systems, equipment, manuals, presentations, videos, projects, studies, reports and other works and copyrights created, developed, perfected or used by its Employees during their professional activities or based on the Group's computer systems.

4. Employees must respect the principle of confidentiality in relation to the rights, licenses, programs, systems and technological knowledge, in general, for which ownership or rights of use are assigned to the Group. The disclosure of any information related to these operational characteristics will require

the prior authorization of the department responsible for human resources at the Group company in question.

5. Use of the equipment, systems and computer programs that the Group makes available to Employees for the execution of their work, including facilitating access and operation of the Internet must be adjusted to security and privacy criteria and efficiency criteria established by the Group. Any use, action or Information Technology (IT) resource that is illegal or runs contrary to the Group's standards or guidelines or compromises the confidentiality and integrity of the information is excluded from the scope of use.

As a result, such means and resources do not generate an expectation of privacy and may be supervised by Group companies in a manner proportionate to their obligation of control.

6. Employees are prohibited from using, reproducing, replicating or assigning the Group's computer systems and applications for purposes unrelated to their work activities. In a similar manner, Employees must not install or use programs or applications on the computer equipment provided by the group that are prohibited or may damage the systems or affect the image or interests of the Group, customers or third parties.

7. Employees must avoid any practices, especially unnecessary activities and expenses that diminish the generation of value for shareholders.

Article C.12. Information Protection.

1. When performing their activities, Employees working for the Group's companies must comply with the provisions of the security policy approved by the respective company.

2. Disclosing non-public information owned by Neoenergia Group companies, whether for internal use, including confidential or secret information, or private purposes, runs contrary to this *Code of Conduct*.

3. Non-public information, without prejudice to its classification, must be subject to professional secrecy, and its contents may not be made available to third parties by Employees at Neoenergia and Neoenergia Group companies, except in the normal exercise of their work, profession or functions. Entities to whom the information is communicated must be bound by an information sharing or a confidentiality agreement, depending on the type of information that is shared.

4. Employees must apply sufficient security means and established procedures to protect non-public information, which must be recorded using physical or electronic means, against any risk of internal or external non-consensual access, manipulation or destruction, whether intentional or accidental. For these purposes, Employees must maintain confidentiality regarding the content of their work as part of relations with third parties, as well as observe internal rules for information security in relation to the

correct use of passwords to access computer systems. Employees must ensure that third parties who have access to non-public information confirm they have the necessary means for safeguards before being given access to such information.

5. Any reasonable indication of the leakage or sharing of confidential information, secrets or information involving personal data, in violation of this Code of Conduct, the Company's Security Policy or legislation regarding personal data protection or the Personal Data Protection Policy, must be reported to the immediate supervisor by individuals who become aware of such an event, as well as to the areas responsible for security functions and the Data Protection Officer at the Neoenergia Group company for which they are responsible. The department responsible for information security must in turn inform the Compliance Office at the corresponding company.

6. In the event that an employee or contractual relationship is terminated, the employee must return all information related to the Group intended for internal, confidential and reserved/secret use to the Group, including documents and media or storage devices, as well as information stored on any corporate or personal electronic device. Employees' duty of confidentiality will persist in any case.

7. Employees must not hide or distort information in accounting records and reports from Group companies.

Article C.13. Inside information.

1. Employees have a duty to ensure they are aware and comply with the provisions of the internal standards of conduct within securities markets where applicable.

Article C.14. Publicly disclosed events.

1. Neoenergia employees must take care when participating in conferences, professional seminars or any other event that may be publicly disclosed as NEOENERGIA Group employees. They must ensure that any messages are in line with the Group's guidelines, standards and policies, and must receive advance authorization of their supervisor and the One Voice Committee, which is responsible for the analysis of such participation according to the rules defined by the Group.

Article C.15. External activities.

1. Employees of the NEOENERGIA Group must dedicate to the level of professional capacity and personal effort necessary for the exercise of their functions.

2. They must be previously and expressly authorized by the area responsible for Human Resources at the Company or the company within which the Employee is assigned to perform the following functions: i) the provision of professional services, whether on their own behalf or through third parties, to persons, companies or entities other than the Group; ii) the performance or participation, as an

instructor in educational activities, whenever related to the activities of the Group or the functions that the employees performed therein; iii) except for the circumstances described in item 3 below, any other external activities that may affect Employees' due dedication to their duties or may pose a potential conflict of interest.

3. The participation or appointment of Employees as a representative of the Company or Group companies within administrative bodies or as part of the management of professional or sector organizations, organizations focusing on social responsibility or similar organizations or associations must be submitted for the approval of the Company's Institutional Relations department. This department must maintain control of such participation and appointment.

4. The Neoenergia Group respects the execution of social and public activities by its employees provided that they do not interfere with their work at the Group and do not harm their reputation.

5. The connection, association or collaboration of employees with political parties or other types of entities, institutions or associations for public purposes must be formed in such a manner that their personal character is clear to eliminate any relation with Neoenergia Group companies. Neoenergia Group companies do not support candidates or political parties, and Employees who wish to participate in political/electoral processes must ensure that the image of Neoenergia and Neoenergia Group companies is not associated with these processes under any circumstances.

6. The creation, association, participation or collaboration of Employees in social networks or online forums or blogs and the opinions or statements made on such platforms must be issued in such a manner as to make their personal character clear in accordance with the internal policy for use of social media. In such cases, Employees must refrain from using the Company or Neoenergia Group companies' image, name or brands to open accounts or register with these forums or networks.

7. Employees must seek to preserve the image of the Neoenergia Group on social networks and remain attentive to the adoption of appropriate behaviors, including during remote work. They must refrain from creating publications or videos that are offensive and damage the honor and good reputation of both the Neoenergia Group and against any of its Employees, customers, shareholders and members of its supply chain. Employees must also refrain from creating publications of a prejudiced, discriminatory, defamatory nature or that include pornographic content or encourage, or constitute, the commission of crimes or illegal acts.

Article C.16. Customers and supply chain.

1. Employees must avoid any type of interference or influence from customers, suppliers or third parties that may alter their impartiality and professional objectivity, and may not receive any type of remuneration for services related to their activities within the Neoenergia Group from such parties or from third parties in general.

2. Employees must seek to comply with internal procedures established for the processes of selection, approval and awarding of bids to suppliers.

3. Information provided to suppliers, supply chain personnel and the communities affected by these entities by Employees at Neoenergia Group companies must be true and not be intended to mislead or mislead third parties.

Article C.17. Transparency.

1. Transparency of information that must be disclosed is a basic principle that will govern Employees' performance.

Article C.18. Team Compliance with the Code of Conduct.

1. Employees at Neoenergia Group companies who, in the exercise of their duties, manage or lead teams must ensure that their direct subordinates are aware of and comply with this *Code of Conduct*. They must lead by example and serve as models to be followed.

Article C.19. Ethics and Compliance Hotline

1. Employees who have obtained reasonable evidence of any irregularity or any act contrary to the legality or rules of the *Code of Conduct* and integrity policies maintained by the Company and its Subsidiaries must provide notice through the Ethics and Compliance Hotline available on the website www.neoenergia.com or on the Intranet, or through any of the other mechanisms established by the Company for this purpose, within the Company's internal information system. In such cases, communications must always meet established criteria for veracity, responsibility and proportionality. The Ethics and Compliance Hotline must not be used for purposes other than those for which it was created.

2. The Ethics and Compliance Hotline maintained by Neoenergia and its Subsidiaries is anonymous, secure, confidential and independently managed under the responsibility of the Compliance Office at Neoenergia Group companies. These offices must offer Employees guidance regarding the Hotline's proper use, which must be used whenever they have obtained reasonable evidence of the practice of any conduct running contrary to the law and the *Code of Conduct*.

3. Employees are prohibited from adopting retaliatory or punitive measures, whether direct or indirect in nature, against employees, suppliers or any entities who submit complaints, claims or information involving issues related to this *Code of Conduct*, compliance with the law or the Governance and Sustainability System. Such measures must be reported, except in cases of proven bad faith.

Section D. Suppliers

Article D.1. Suppliers

1. Suppliers at Group companies must ensure that their own suppliers and subcontractors are subject to operating principles equivalent to those established in this section of the *Code of Conduct* and must require that they extend equivalent requirements to their respective supply chains.

2. The provisions of this *Code of Conduct* are established without prejudice to the additional conditions and requirements that may be established in applicable legislation, the practices and rules in the different jurisdictions where the Neoenergia Group carries out its activities and the different contracts with each member of the supply chain, which will apply in any case.

3. Adherence to the principles contained in this *Code of Conduct* is a relevant component for the selection and evaluation of members of the supply chain. On the other hand, non-compliance will harm the supplier's business relationship with the Neoenergia Group, which may result, in addition to the application of penalties, in termination of the contract, or impediments to future contracting.

Article D.2. Supplier integrity commitments.

1. Suppliers at NEOENERGIA and its Subsidiaries must observe the following commitments:

a) develop business relations with the Company and remaining Neoenergia Group companies in accordance with the principles of business ethics and transparent, efficient and honest management practices.

b) comply with the Neoenergia Group's policies, standards and procedures regarding the prevention of crime and corruption, bribery, extortion, money laundering, fraud and forced labor or labor analogous to slavery, as well as the highest standards of ethical and moral conduct, and international conventions, in accordance with applicable laws. Suppliers must ensure that the necessary procedures for this purpose are established.

c) promote free and fair competition in the markets in which they participate and comply with antitrust regulations while actively collaborating with the authorities responsible for supervising the markets mentioned previously.

d) refrain from promising, offering or providing, whether directly or indirectly, any form of bribe, illicit payments or undue advantage to facilitate transactions and operations, for the benefit of any third party or any professional at the Neoenergia Group companies regarding their contractual relations with such companies.

e) suppliers must also refrain from promising, offering or providing, whether directly or indirectly, funds and other objects of value, to: (i) influence any act or decision from a third party, including government agents or a professional group; (ii) obtain an undue advantage for the Neoenergia Group; or (iii) induce

a third party or an Employee at Neoenergia Group companies to exercise influence over the act or decision made by a government official.

f) refrain from making attempts to obtain confidential information from employees at Neoenergia Group companies, including information that is not available to other members of the supply chain, whether competitors or not, in relation to negotiations and contracts with Neoenergia Group companies. Suppliers must not conceal or distort information in Neoenergia Group companies' accounting records and reports.

g) refrain from promising, offering or delivering gifts, presents or hospitality of value of any nature to government officials (or equivalent to such a position) or entities, motivated due to or related to the formalization of their contracts or business with Neoenergia Group companies. Additionally, they must not use the financial resources made available by the Neoenergia Group as part of payments for goods and services purchased to grant payment or undue advantages to a government official.

h) during the course of business relations with third parties, arising from contracts with Neoenergia Group companies, suppliers may only offer gifts, presents and hospitality that are reasonable in accordance with usual business practices, present a legitimate business purpose, or do not carry a significant or symbolic value, payments for representation or meals required by the government and that comply with anti-corruption laws, this *Code of Conduct*, Neoenergia Group policies and integrity standards and in accordance with the integrity rules at the recipient entity.

i) comply with all applicable laws and regulations protecting against corruption, whether national or foreign, including the anti-corruption provisions of Federal Law no. 12,846/13 and anti-money laundering Federal Law no. 9,613/98 and their subsequent amendments and regulations; Spanish Organic Law 10/1995, of November 23, of the Spanish Penal Code, the *United Kingdom Bribery Act* 2010 (UKBA), the laws of the United States of America regarding corruption overseas (*the United States Foreign Corrupt Practices Act* (FCPA), and the laws and regulations of the countries in which services will be provided to the Group or any other similar provisions that are applicable

i) commit to the defense of free and fair competition in the markets in which they will operate and comply with Neoenergia Group companies' antitrust rules. Suppliers must collaborate, if necessary, with the authorities that regulate these matters within their markets.

2. The Company and remaining Neoenergia Group companies do not finance or provide financial resources to political parties or candidates, and it is recommended that members of its supply chain adopt the same policy. Financial resources made available by the Company and the Neoenergia Group within the supply chain as consideration for the services or goods provided, as provided for in the contract, must not be used for donations or sponsorships for officials and political parties and/or candidates.

3. Suppliers, including subcontractors, their employees, as well as companies that have participated in a bidding process for services or materials that will be integrated into the supply chain, must provide notice of the following occurrences through the internal information system established by the Company and its Subsidiaries: (i) any conduct that may involve, on the part of a Neoenergia employee, an act or conduct that may constitute a possible irregularity or a potential unlawful act or act running contrary to the law or the governance and sustainability system that is relevant within the scope of Neoenergia Group companies; or (ii) the potential practice on the part of a supplier, one of its subcontractors or their respective employees, of any of the above-mentioned acts within the scope of the commercial relationship maintained with the Neoenergia Group companies or with relevance to the interests and image of the companies integrated into the Neoenergia Group.

4. Suppliers, subcontractors, their respective employees, as well as companies that have participated in bidding for services or supplies in order to become suppliers of companies of the Neoenergia Group must report, as soon as possible, any conduct or act indicated in the previous item of which they become aware as part of their commercial relationship with the Company or with the companies of the Neoenergia Group.

5. During any investigations, the rights to privacy, honor, defense and presumption of innocence of the persons investigated or affected must be guaranteed, and all necessary measures will be taken to prevent any type of retaliation against whistleblowers.

6. Suppliers, when contracting with a Neoenergia Group company must seek to inform their employees and subcontractors of the content of items A and D of this *Code of Conduct* and the existence of internal information channels and the corresponding internal information system, as well as to require that their subcontractors inform their employees of such information. Suppliers must also be able to demonstrate compliance with these obligations at the request of the Neoenergia Group company with which they maintain a business relationship.

Article D.3. Supplier conflicts of interest.

Suppliers must maintain mechanisms that ensure that, in the event that there is a potential conflict between a supplier’s interests and the personal interests of any of its employees, the independence of the supplier's performance in relation to the Neoenergia Group will not be affected, according to contractual requirements and applicable legislation.

Article D.4. Suppliers’ duty of confidentiality.

1. The proprietary information belonging to the Neoenergia Group entrusted to suppliers will, in general, be considered secret and confidential information.

2. It is the responsibility of the supplier and its employees to adopt sufficient security measures to protect secret and confidential information.

3. Information, both verbal and written, provided by suppliers to those maintaining communication with the Neoenergia Group must be true, clear and reliable and not intended to mislead communications professionals.

Article D.5. Supplier labor practices.

1. Suppliers must:

a) Maintain conduct aligned with respect for fundamental human and labor rights in accordance with the applicable legislation in the country within their sphere of influence.

b) Reject any and all forms of forced labor or labor analogous to slavery provided for in applicable international legislation and agreements, in addition to adopting the necessary measures and actions in its organization to eliminate such conduct and require similar conduct within its own supply chain.

c) Expressly reject the use of child labor within its organization and supply chain and respect minimum hiring ages in accordance with applicable legislation and international agreements. Suppliers must adopt adequate and reliable mechanisms to verify the age of its employees;

d) Respect employees' freedom of union association and the right to collective bargaining, subject to the laws, international agreements and rules applicable in each case;

e) Professional relationships between suppliers and their employees must be based on equal opportunity, especially between genders, a lack of discrimination for any condition or characteristic and the promotion of a diverse, inclusive and multifaceted professional environment based on respect for all individuals and the promotion of training and a high-level performance. Suppliers must reject any form of harassment against their employees and combat any conduct or practice related to prostitution and the sexual exploitation of minors and adolescents. For such purposes, they must promote a preventive culture against any manifestation of violence at work and any form of harassment to foster a respectful and healthy work environment, and must practice and encourage the principle of zero tolerance against any behavior that may be considered harassment or discrimination.

f) Provide notice of employees' working conditions in a clear and understandable manner. Such conditions must respect, in all cases, legislation, collective bargaining agreements and the main international standards, as well as the international conventions applicable to Brazil in each case. Suppliers must ensure, in particular, adequate conditions in terms of wages, normal and overtime hours and social benefits.

2. Suppliers must evaluate the implementation of reconciliation measures that favor respect for their employees' personal and family lives and facilitate the ideal balance with work responsibilities, in accordance with applicable local laws and practices. In no case will they eliminate the measures established upon becoming Neoenergia Group suppliers.

Article D.6. Supplier commitments with regard to health and safety-related issues.

1. Suppliers must take the necessary measures to ensure the safety and health of their professionals or third parties who provide services on their premises in all aspects related to the exercise of their functions. They must reduce the hazards present in the workplace and minimize the associated risks and adopt effective preventive and protective measures, in accordance with legislation, international agreements, regulations or other applicable rules.

2. Suppliers must identify and assess potential workplace emergencies and minimize potential impacts through the implementation of emergency plans and emergency preparedness and response procedures.

3. Suppliers must provide employees with adequate training in preventive matters and assume the cost of such training, as well as the implementation of preventive and protective measures in accordance with the respective contract. They shall be held liable for any damage or loss for which responsibility is attributed to them due to an act or omission, especially as a consequence of not adopting timely preventive measures in matters related to health and safety. In a similar manner, suppliers must actively collaborate with Neoenergia Group companies in the management of prevention-related initiatives during works and services carried out in the workplaces of Neoenergia Group companies according to the requirements established in occupational health and safety procedures.

4. If it is necessary to transport supplier employees or subcontractors they have hired to carry out the work, the supplier must ensure that they are provided with an adequate means of transport and accommodation presenting decent conditions.

Article D.7. Suppliers' commitments regarding natural capital.

1. Suppliers must have an effective environmental policy in place and will comply with all obligations under applicable laws and the contract. They must implement due diligence systems depending on the products and services provided, to, among other purposes:

a) Reduce greenhouse gas (GHG) emissions through the efficient use of energy and resources, as well as minimize energy consumption in order to reduce their carbon footprint.

b) Minimize the use of natural resources, fuels, chemicals and consumables, in order to reduce their corporate environmental footprint and minimize pollution.

c) Identify and manage substances, waste and other materials that pose a hazard when released into the environment in order to ensure their safe handling, transfer, storage, recycling or reuse and disposal and their circularity in accordance with applicable regulations and proper waste management. Such acts will have the objective of minimizing pollution and the emission of waste, wastewater or emissions that have the potential to negatively affect the environment.

d) Prevent the removal of forested areas and ensure that products that cause deforestation, as well as the loss of biodiversity, are not supplied. Suppliers must guarantee the conservation of land and water resources, in the ecosystems in which they operate or have the capacity to influence.

2. Suppliers must have adequate reporting mechanisms in place in relation to the performance regarding the above-mentioned considerations, if the corresponding Neoenergia Group company requests information in this regard.

Article D.8. Quality and safety of products and services provided.

Products and services provided by suppliers must comply with quality and safety standards and parameters required under applicable laws and regulations and criteria established in the contract.

Article D.9. Commitment to human rights and due diligence in sustainability practices.

1. Suppliers must respect human rights and environmental prohibitions established under the main international agreements on the subject. In particular, they must comply with applicable legislation on responsible minerals.

2. In accordance with existing legal requirements, suppliers must collaborate, whenever requested by the corresponding Neoenergia Group company, in identifying impacts on human rights and the environment associated with their operations, products or services they perform for the respective Group company. In a similar manner, in accordance with applicable legislation, Neoenergia Group companies may establish clauses, guarantees and independent verification methods related to compliance with the Code of Conduct under contracts with suppliers, as well as prevention plans or plans to mitigate impacts on human rights in cases where it is determined that the severity or probability of their occurrence is high.

3. Suppliers must establish the necessary mechanisms to ensure that their professionals and third parties at their service can make complaints or report misconduct anonymously in cases of possible non-compliance with the items indicated in item 1 of this article. If such complaints and reports affect the products or services provided to a Neoenergia Group company, suppliers must inform the corresponding Group company of the results of investigations into the complaints received, as well as the measures taken.

4. Suppliers must inform their employees and subcontractors of the existence of a complaint mechanism at the corresponding company within the Neoenergia Group and require that their subcontractors provide their employees with notice of such mechanisms.

Article D.10. Subcontracting.

1. Neoenergia Group suppliers shall be responsible for ensuring that their suppliers and subcontractors are subject to guiding principles of action equivalent to those presented in this section.

2. Actions carried out and the procedures used by the suppliers to fulfill their obligations before the Neoenergia Group may not imply a direct or indirect violation of the Corporate Policies, this Code of Conduct or other standards that are part of the Company's governance and sustainability system.

3. Compliance with the principles and rules established in this *Code of Conduct* does not exempt suppliers from complying with additional contractual conditions and requirements that may be established by the Neoenergia Group. The specific characteristics of different jurisdictions where the contract will be executed and its purpose must be considered.

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This *Code of Conduct* was approved at the meeting of NEOENERGIA's Board of Directors held on the 16th of October 2025 and revokes all previous editions. It was last modified on the 18th of June 2026.

NEOENERGIA COMPLIANCE UNIT BYLAWS

Updated June 18, 2026.

HEADING I: LEGAL CHARACTERISTICS AND PURPOSE

Article 1. Legal characteristics, purpose and mission.

1. The Board of Directors of NEOENERGIA S.A. (the "**Company**" or "**NEOENERGIA**") approves these *Bylaws of Neoenergia's Compliance Unit* (the "**Bylaws**").

The purpose of these Bylaws is to regulate the activities carried out by Neoenergia's Compliance Unit (the "**Unit**"), covering the main aspects for the development of its attributions, as well as its relationship with the various areas or functions of the companies that make up the group, whose controlling entity is, in the sense established by law, the Company (the "**Neoenergia Group**"), in order to provide the independence and objectivity necessary for the development of its mission.

2. The Unit is configured as an independent and permanent internal collegiate body, within the Company's formal structure, linked to its Board of Directors, through the Audit and Compliance Committee, responsible for ensuring proactive compliance with the regulations established in accordance with the Governance and Sustainability System, of which the Compliance System is an integral part, acting in the prevention and correction of legal non-compliances and inappropriate or fraudulent conduct, motivating and disseminating an ethical and integrity culture, having responsibilities, competencies, budgetary autonomy and independence of action, as established in these Bylaws.

3. The Compliance System consists of all standards, formal procedures and material actions, including the Crime Prevention Program and its Internal Information and Whistleblower Protection System (described in HEADING VII. INFORMATION MANAGEMENT PROCEDURE), which aim to: (i) ensure Neoenergia's performance in accordance with ethical principles, applicable legislation and internal standards, especially the Governance and Sustainability System; (ii) collaborate with the full realization of *Iberdrola Group's Purpose and Values* (the "***Purpose and Values"*** and the "**Group**") and the social interest, the achievement of *Iberdrola Group's Ethical and Basic Governance and Sustainability Principles (the* "***Ethical and Basic Governance and Sustainability Principles***"); as well as (iii) prevent unlawful conduct, contrary to ethics or the Governance and Sustainability System, which may be committed by its Managers, Professionals and Suppliers in the exercise of their duties and activities.

4. The Unit will adhere to these Bylaws and other standards that are part of Neoenergia's Governance and Sustainability System, as well as any other applicable internal standard.

5. The constitution of the Unit must, without prejudice to the fact that the companies controlled by Neoenergia may form their own Unit or Compliance function (jointly, the "**Subsidiary Compliance Units**"), proactively and autonomously guarantee the implementation and effectiveness of the Compliance System, which will cover, among other standards, its own crime prevention programs.

HEADING II: COMPOSITION.

Article 2. Composition and positions.

1. The Unit will be headed by an external professional who is not affiliated with any of the Group's companies and who is a recognized expert in Compliance matters. In addition, the Unit will include the Company's Compliance Superintendent (the "**Compliance Superintendent**"), as well as professionals in areas or functions related to Compliance risk management.

2. Members of the Unit shall be appointed for an indefinite term by the Board of Directors, upon the recommendation of the Audit and Compliance Committee (either on its own initiative or at the Unit's suggestion).

3. To develop its proposed composition, the Unit will consult with the Corporate Governance Superintendency regarding the areas or functions—as well as professionals from other areas whenever necessary—that may be best suited to carry out the Unit's duties, and will present its conclusions regarding the most appropriate profile to the Audit and Compliance Committee.

4. In accordance with the Governance and Sustainability System, in particular with regards to decentralization of the effective management of business activities and the corresponding individualization and separation of responsibilities applicable to each Group company, the following persons may not form part of the Unit: i) members of any Compliance Units that are part of the Group; and ii) Members of the Company's Board of Directors and Fiscal Council.

5. Compliance Unit members will act independently during performance of their duties and duties in accordance with their position and will have a multidisciplinary profile. They must have the appropriate knowledge, skills and experience to perform their duties.

Article 3. The Unit President.

The Unit President will have the following duties:

a) call and preside over the Unit's meetings, define the agenda of the meetings and direct the discussions and resolutions;

b) ensure, with the collaboration of the Secretary, that members receive sufficient information in advance on the agenda items;

c) encourage the debate and active participation of the members of the Unit during the sessions, safeguarding their freedom of expression;

d) promote the work of the Compliance Superintendent, ensuring that he/she has the material and human resources necessary to carry out his/her activities;

e) invite to the sessions all those who can contribute to improving the information available to the members of the Unit;

f) promote the access of Unit members to materials and training sessions that allow the continuous updating of their knowledge;

(g) any other functions provided for in these Bylaws and in the Governance and Sustainability System.

Article 4. The Compliance Superintendent.

1. The Compliance Superintendent is responsible for the management of the operations and the budget of the Unit, being responsible for the execution of the necessary actions and for the adoption of all appropriate or necessary measures to develop and implement the annual activity plan, and will ensure that the Unit performs its functions proactively and autonomously, regularly reporting the completion of said actions. In addition, the Compliance Superintendent will perform any other functions assigned to him/her by law, in particular, within the scope of the Governance and Sustainability System.

2. The Compliance Superintendent is responsible, by delegation of the Unit, for the management of the Company's Internal Whistleblower Information and Protection System.

Article 5. The Secretary.

1. The Secretary (not a member) of the Unit may be an internal professional of the Company's governance area, or external to the Group companies.

2. The Unit Secretary will have the following main functions: (i) draw up minutes of the Unit's meetings; (ii) certify its agreements and decisions; (iii) ensure the formal and substantial legality of its actions and their regularity, in accordance with the internal bylaws and, in particular, with the Governance and Sustainability System; and (iv) manage, in general, the Unit's relations with its members – in all matters related to its operation, in accordance with the instructions of its President and under his supervision – and provide the necessary support for the proper functioning of the Unit and the holding of its meetings.

HEADING III. COMPETENCIES AND COORDINATION IN COMPLIANCE-RELATED MATTERS

Article 6. Powers regarding the *Ethical and Basic Principles of Governance and Sustainability*, as well as the *Code of Conduct of Managers, Professionals and Suppliers*.

1. In relation to the ethical principles recognized in the *Ethical and Basic Principles of Governance and Sustainability* and in the *Code of conduct for Managers, Professionals and Suppliers* (the "**Code of Conduct**") (excluding its section B, relating to managers), in companies where this exception is applicable, the Unit will have as main powers:

a) coordinate and ensure the implementation of the *Ethical and Basic Principles of Governance and Sustainability* and the Code of Conduct within the Corporation across all Neoenergia Group companies, where applicable;

b) interpret in a binding manner the *Ethical and Basic Principles of Governance and Sustainability* and the Code of Conduct and resolve any queries or doubts regarding their content, application or compliance;

c) promote the approval of the bylaws necessary for the development of the Code of Conduct and for the prevention of its infractions, in collaboration with the Company's different corporate departments;

d) approve procedures and action protocols to ensure compliance with the Code of Conduct in accordance with the provisions of the Company's Governance and Sustainability System; and

e) promote the dissemination of the content of the *Ethical and Basic Principles of Governance and Sustainability* and the Code of Conduct and stimulate their knowledge and compliance among NEOENERGIA professionals (as defined in the *Code of Conduct*), members of its supply chain and other Interest Groups.

2. The Unit will ensure that the codes of conduct approved by other companies of the Neoenergia Group, within the scope of its corporate autonomy, establish guidelines of conduct similar to those contained in the Code of Conduct, and that they are inspired by the *Purpose and Values* and by the *Ethical and Basic Principles of Governance and Sustainability.*

3. In order to promote the dissemination of the content of the Code of Conduct among NEOENERGIA employees, the Unit will define training and internal communication initiatives under a training action Plan, as part of its annual activity plan.

a) Planned training initiative actions must be forwarded to the Executive Board responsible for Human Resources, which monitor their execution, coordination and control with the support of the Office of the Compliance Superintendent, in accordance with the provisions of the general training action plan.

b) Internal communication initiative actions must be forwarded to the area responsible for the internal communication, which will supervise their execution, according to the communication plan. Actions will be duly disseminated throughout the entire Neoenergia Group, observing the applicable rules for internal communications.

4. In order to disseminate the content of the Code of Conduct among members of the supply chain and large-scale customers of the Company, the Unit will receive the support of the department responsible for purchasing and energy trading on the free market, respectively.

5. Proposals for external dissemination of the Code of Conduct to the Company's other stakeholder groups will be forwarded by the Unit to the departments responsible for Investor Relations, Institutional Relations, and External Communications for their evaluation and inclusion, if applicable, in the Group-wide communication plan, in accordance with the priorities and general objectives established in each case.

6. The Unit will ensure that the compliance functions of the Neoenergia Group companies disseminate the content of the Code of Conduct or their own code of conduct within their respective areas of operation.

Article 7. Competencies regarding the Compliance System's effectiveness and related to the Internal Whistleblower Information and Protection System.

1. The Compliance Unit will be responsible for the following functions:

a) Establish the basic elements of the structure and operation of the Company's Compliance System, annually evaluate its effectiveness, as well as the effectiveness, as a whole, of the Subsidiaries' Compliance systems, in the latter case to the effect of preparing the report provided for in item 3, of article 11;

b) inform the Audit and Compliance Committee about the relevant matters related to the effectiveness of the Compliance System; and

c) proactively supervise the application and effectiveness of the Compliance Policy and the Internal Whistleblower Information and Protection System, as well as the dissemination of its content among recipients.

2. The Compliance Unit will be responsible for management of the Company's Internal Whistleblower Information and Protection System, without prejudice to the delegation of management responsibilities to the Compliance Superintendent.

3. In this regard, the Unit will be responsible, through the Compliance Office, to manage the ethics communication channels (reporting channels and consultation channel) made available by the Company and its Subsidiaries and to conduct the corresponding investigations, carrying out verification and investigation procedures regarding the reports received, and issuing appropriate reports, conclusions, decisions, and recommendations regarding the processed reports, in accordance with the provisions of Heading VII of these Bylaws.

4. The Unit will guarantee the application of the protection measures provided for in the Company's Compliance System, Compliance Policy and Internal Whistleblower Information and Protection System on behalf of individuals submitting complaints or information through reporting channels and to affected persons.

5. Likewise, the Unit has the necessary tools to ensure the registration and documentation of all actions and activities carried out by the Compliance function, in order to promote the effectiveness of the Compliance System.

Article 8. Crime prevention competencies.

1. The Unit is responsible for developing, approving, keeping permanently up to date, and ensuring the implementation of the operational and oversight procedures it deems necessary or appropriate for the prevention and detection of the risk of criminal offenses and, in general, irregularities and unlawful

acts or acts contrary to the law or the Governance and Sustainability System that relate to or affect the Company's activities and that form part of its Crime Prevention Program.

2. In a similar manner, the Unit is responsible for the following actions:

a) evaluate, at least once a year, the compliance and effectiveness of the Company's Crime Prevention Program and verify the need for its periodic amendment and updating whenever there are circumstances that require it;

b) promote a preventive culture based on the principle of "zero tolerance" in the face of irregular and illegal acts or acts contrary to the law or the Governance and Sustainability System and in the application of ethical principles and responsible behavior that should govern the performance of members of the management bodies, NEOENERGIA professionals and other companies of the Neoenergia Group, regardless of their hierarchical level, geographical location or functional dependence, as well as the members of the supply chain of all of them;

c) disclose the content of *the Anti-Corruption and Fraud Policy* and supervise the application of specific procedures to prevent any action that may be considered as an act of corruption; and

d) promote the development and implementation of appropriate training programs in crime prevention and combating corruption and fraud for NEOENERGIA employees at the frequency needed to ensure that knowledge of this area remains up to date.

Article 9. Powers related to the separation of activities.

The Company's Compliance Unit will obtain from the Compliance Units or from the Compliance departments or functions of the Subsidiaries the necessary information related to their duty to ensure compliance with the rules on the separation of regulated activities that are applicable to the different businesses developed by the companies of the Neoenergia Group in the Country.

Article 10. Other powers.

The Unit will be directly assigned other powers, of a single or permanent nature, that may be conferred therein by the Audit and Compliance Committee or the Board of Directors, or that are attributed to under applicable legislation and the Company's internal bylaws, in particular, its Governance and Sustainability System.

Article 11. Coordinating Compliance publications.

1. In accordance with the *Compliance Policy* and respecting the specific scope of action of the Group's companies, the Unit will act in coordination with the Compliance Unit of Iberdrola, S.A. and will establish an appropriate framework of coordination, collaboration and information relations with the respective Compliance units, departments or functions of the Subsidiaries, for the promotion of the highest ethical standards in terms of Compliance, in particular, but without limitation, in matters related to criminal risk investigation, analysis and assessment procedures, measures and controls implemented for their mitigation, internal regulations on compliance and promotion of training plans.

2. In this sense, this coordination, collaboration and information framework will be developed in accordance with the provisions of an internal protocol approved by the Unit, in accordance with the provisions of the Compliance Unit of IBERDROLA, S.A., which will provide adequate coordination mechanisms with the Units, departments or Compliance functions of the Subsidiaries, to:

a) promote the exchange of knowledge and best practices, maximizing the generation of synergies and their use among the Compliance systems of the Neoenergia Group companies;

b) propose improvements and initiatives for the optimization and responsible use of financial and personnel resources allocated to the Compliance function;

c) ensure that the annual plans or programs of activities and the training and communication activities submitted for approval by the management bodies of each of the Neoenergia Group companies are in line with the basic principles of the structure and operation of the Group companies' compliance systems;

d) Collaborate in the preparation of publicly available information on Compliance that is disclosed by Neoenergia Group companies within the Unit's scope of action, and

e) Promote the approval of general rules that encourage all Neoenergia Group companies to have homogeneous, solid, comprehensive and effective compliance systems, adapted to the particularities of each country or territory and the different businesses.

2. The Unit will issue annually: (i) a report evaluating the effectiveness of the Company's Compliance System; and (ii) with the collaboration of the Subsidiaries' Compliance Units, departments or functions, a report evaluating the effectiveness of the Compliance systems of the Neoenergia Group companies. These reports, which may be consolidated into a single document, will be subject to prior review by the Company's Corporate Governance Secretariat to ensure their compliance with the Governance and Sustainability System, and will be submitted to the Audit and Compliance Committee for its opinion before being forwarded to the Board of Directors.

3. Subsequently, the Unit may disclose the information contained in such reports in a transparent and clear manner, as a mechanism used to explain the effectiveness of its Compliance system and culture and its own commitment to matters of public interest.

HEADING IV – Operation.

Article 12. Meetings.

The Unit will meet as often as necessary to fulfill its responsibilities and will establish, before the start of each fiscal year or at its first meeting of the year, the annual schedule of regular meetings.

Article 13. Calls of Meeting.

1. The Unit Secretary shall convene the meetings, by order of the President, at least three working days in advance, except in cases requiring urgent sessions.

2. Meetings will be called using a specific computer application, to which all members of the Unit will have access in order to facilitate the performance of their duties and information. Calls of meeting will include, unless justified, the meeting agenda and will be accompanied, if applicable, by any information that may be necessary.

3. It will not be necessary to convene the Unit's meetings in advance whenever the entirety of its members are present and unanimously accept that the meeting being held and the items on the agenda to be discussed.

Article 14. Meeting venue

1. The Unit's meetings will be held at the site indicated in the call of meeting or, if such facilities are not available, at the Company's headquarters.

2. The Unit's sessions may be held in several interconnected locations or using remote communication systems that allow for the recognition and identification of participants, permanent communication between participation, as well as the intervention and casting of votes. Meetings must be held in real time (including videoconferencing or telecommuting systems or any other similar systems). Unit members who are present at any of the interconnected site or telecommunications systems will be considered for all purposes as present at a single Unit session, which will considered to be held at the Company's headquarters.

Article 15. Incorporation.

1. The Compliance Unit shall be validly constituted whenever more than half of its members are present or represented.

2. Unit meetings shall be presided over by its President. In cases of vacancy, illness, impediments or absence on the part of the President, meetings shall be chaired by the member with the highest seniority at the Unit and, in cases involving equal seniority, the oldest member present.

3. The Unit secretary shall act as meeting secretary. In cases of vacancy, illness, impediments or absence of the Unit Secretary, the person designated by the session president for this purpose shall act as secretary.

4. Members of the Unit may delegate their representation to another member by notifying the President or Unit Secretary through any means that allows for the receipt and verification of such notification, provided that the notification sets forth the terms of the delegation and includes specific instructions for each matter on which the representative is to vote. Members may not delegate their representation, under any circumstances, in relation to matters that concern them personally or that involve a conflict of interest.

Article 16. Resolutions.

1. Unit Resolutions shall be adopted by a majority vote of the members present or represented at the meeting. In the event that there is a tie, the Unit President shall hold a casting vote.

2. Resolutions shall be drawn up in meeting minutes signed by the Unit President and its Secretary or by individuals acting in such a capacity. They must be approved at the same meeting or a meeting immediately subsequent and shall be included the minutes of the Unit, which shall remain in the custody of its Secretary.

3. Units may vote in writing and without holding a session provided that no member objects to such an act. In such cases, the members of the Unit may send their votes and any considerations they wish to record in meeting minutes to the Secretary. Resolutions adopted under this procedure will be recorded in meeting minutes.

Article 17. Conflicts of interest.

1. Unit members involved in a potential conflict of interest must inform the Unit itself, which will also be responsible for resolving any concerns or conflicts that may arise in this regard.

2. There will be considered to be a conflict of interest in situations in which the interest of the member of the Unit directly or indirectly oppose the interest of the Company and their duties as a member of the Unit.

3. Unit members will be considered to have an interest whenever a matter addressed by the Unit concerns him or her or a related individual or legal entity.

4. Whenever a Unit member experiences a conflict of interest, they must refrain from intervening in the matter in question and remain absent from the meeting during its discussion and deliberation. In such cases, such a member disregarded from the number of Unit members for the purpose of calculating the quorum and majorities at the respective meeting in relation to the matter in question.

Article 18. Participant assistance.

1. The president may invite to Unit meetings individuals who can help improve the information available to members, with the aim of assisting members in their deliberations and decision-making. Guests should not be present during the decision-making portion of meetings. The secretary will record the arrival and departure of the guests at each session in the minutes.

2. Requests for assistance addressed to members of the Company's Board of Directors will be forwarded through their secretary.

HEADING V. RESOURCES, BUDGET AND ANNUAL ACTIVITY PLAN.

Article 19. Material and human resources.

1. The Unit will be given the autonomy and the necessary capacity for initiative and controls and will receive the materials and human resources necessary for the performance of its functions.

2. Unit members must possess the appropriate knowledge, skills and experience for the duties assigned to them.

Article 20. Budget.

1. Before the start of each financial year, the Unit shall submit the proposed budget for the development of its activities during the following fiscal year to the Audit and Compliance Committee.

2. Once validated by the Audit and Compliance Committee, budget proposals will be sent to the President of the Board of Directors, who will submit it to the Board of Directors for final approval.

3. If the Unit needs an extraordinary budget, the Compliance Superintendent must submit the proposal for complementation to the Audit and Compliance Committee, justifying the extraordinary activities to be carried out, for its validation, which, in turn, will submit it to the Board of Directors for its final approval.

Article 21. Annual plan of activities and Unit performance.

1. Before the beginning of each fiscal year, the Unit will approve and submit to the Audit and Compliance Committee, for its approval, an annual activity plan for the following financial year, indicating the material and human resources necessary for the performance of its functions.

2. The Audit and Compliance Committee will annually issue an opinion on compliance with the annual activity plan and the performance of the Unit and send it to the Board of Directors.

HEADING VI. INFORMATION, ADVISING AND MEMBER DUTIES

Article 22. Information and advising services.

1. The Unit, whenever the applicable legislation allows, will be given access to information, documents, positions, administrators and Company employees, including meeting minutes of the management, inspection and control bodies, that are necessary for the proper exercise of its functions.

In addition, the members of the Board of Directors and Neoenergia's professionals must provide the Unit with the necessary collaboration for the proper performance of their duties.

Requests addressed to the members of the Company's collegiate management bodies, or their advisory bodies, will be sent through their respective secretaries.

2. To enhance the knowledge of the Unit's members, a specific amount of time may be set aside in each session to present topics of importance to the Company.

3. In a similar manner, the Unit may request the collaboration or advice of external professionals.

4. The Unit will seek to act in a transparent manner to the further extent possible and provided that this does not affect the effectiveness of their work and must inform managers and affected persons of the objective and scope of its actions whenever possible and appropriate.

Article 23. Duties of Unit members

1. Unit members must act independently of the remainder of the organization and execute their work with the utmost diligence and professional competence.

2. Unit members shall be required, in particular, to: (i) properly attend and prepare Unit meetings by diligently informing themselves of the matters to be discussed at those meetings and (ii) actively participate in the deliberations so that their judgment effectively contributes to decision-making.

3. Unit members must maintain confidentiality regarding resolutions and agreements and, in general, will refrain from disclosing communications, information, complaints, denunciations, data, reports or record to which they have access in the exercise of their position, as well as using them for their own benefit or that of third parties, without prejudice to the transparency and information obligations provided for in the Company's Governance and Sustainability System and applicable legislation. The obligation of secrecy among Unit members shall survive even their mandate has ceased.

4. The following items are hereby understood to be included within the duty of confidentiality of the members of the Unit: (a) respect the ownership of the information they receive and not disclose it without the appropriate authorization, except in cases of legal obligation; (b) exercise prudence in the use and custody of information obtained in the course of their duties; and (c) maintain strict compliance with standards related to the Code of Conduct and the Company's information security policies as well as policies for the processing of confidential information required by law or bylaws of regulatory bodies.

5. Unit members must be examples of appropriate behavior and integrity in the discharging of their duties, and exercising their positions with the highest degree of professional objectivity, evaluation and judgment regarding the activity or process involved. They must also evaluate all relevant circumstances in a balanced manner and not be influenced by their own interests or those of third parties in the formulation of their judgments.

HEADING VII. INFORMATION MANAGEMENT PROCEDURE

Article 24. Internal Whistleblower Information and Protection System

1. NEOENERGIA has an Internal Whistleblower Information and Protection System in place, in accordance with applicable regulations. Without prejudice to the provisions of these Bylaws, the principles governing the Internal Whistleblower Information and Protection System are set forth in the Code of Conduct, the Ethical and Basic Principles of Governance and Sustainability, the Compliance Policy, and the Internal Whistleblower Information and Protection System.

2. The Unit will investigate any conduct that may involve the practice of an irregularity or unlawful act or act that runs contrary to the law or the Governance and Sustainability System, including, in particular, any conduct that may constitute a crime, misdemeanor or unlawful conduct with relevance within the scope of the Company, its contractual relationships with the members of its supply chain or interests and image.

3. The Unit may initiate an investigation when it is aware of facts or circumstances that may constitute an irregularity or one of the acts indicated in the previous item, either ex officio, or by virtue of a

complaint or information received by the Reporting Channels (as defined in the following item) or by any other means.

4. The reporting channels made available by the Company (the "**Reporting Channels**"), which are part of its Internal Whistleblower Information and Protection System, allow: (i) its shareholders, managers, Neoenergia employees, members of its supply chain, and other third parties (the general public) to report any of the behaviors referred to in item 2 of this article; and (ii) for the complaints or reports received to be forwarded for processing.

The Internal Whistleblower Information and Protection System integrates all external and internal channels made available by the Company for submitting complaints or information related to irregular conduct and the individuals committing such practices.

5. The principles, rules of action and guarantees established in Heading VII apply to the investigation processes that are being processed at the Unit, regardless of their form of establishment.

Article 25. Management of complaints and information.

1. The management of complaints or information sent through the Reporting Channels is the responsibility of the Unit, without prejudice to the delegation of this function to the Compliance Superintendent, in accordance with the provisions of the applicable regulations.

2. For the performance of this function, the Unit and the Compliance Superintendent must comply with the provisions of these Bylaws, the *Code of Conduct*, the *Ethical and Basic Principles of Governance and Sustainability*, the *Compliance Policy* and the Internal Whistleblower Information and Protection System.

3. When handling complaints or information received through the reporting channels, the confidentiality and anonymity of the complainant must be ensured, as well as the confidentiality of any third party mentioned in the complaint or information and of the actions taken in the management and processing thereof, and the protection of personal data must be guaranteed, preventing unauthorized personnel from accessing the content of the investigation.

4. The Unit is also responsible for the response and management of all questions submitted to it through the Internal Whistleblower Information and Protection System, within the scope of its competencies.

Article 26 – Acceptance of complaints for processing reports.

1. If the content of the report affects one of the Group's companies that has implemented its own Compliance Unit or function, the Compliance Unit will forward the complaint or information to this body so that it can proceed autonomously and independently with its evaluation and measures in accordance with its own standards, which must be consistent with the principles established in the Compliance Policy and the Internal Whistleblower Information and Protection System and the principles of these Bylaws applicable to the Subsidiary's Compliance Unit.

2. If the matter at hand affects more than one company or professionals from different companies, the appropriate coordination measures will be adopted by the corresponding Compliance Units, bodies or functions so that the complaint is processed efficiently.

3. Neoenergia's shareholders, managers, professionals, members of its supply chain and society in general may report, including anonymously, any of the conduct referred to in item 2 of article 24: (a) in writing, by e-mail or the form available on the Company's corporate website or employee portal; b) via telephone, through a dedicated toll-free hotline made available on the Company's corporate website and employee portal and, (c) by any other means established by the Company.

At the complainant's request, the complaint or report may also be submitted in person during a meeting with the professional staff of the Compliance Superintendence, which must be held within seven days of the request.

4. The Unit may determine not to process a report provided that: (i) its content clearly has no basis or verisimilitude or nor does it constitute conduct that may involve the practice of an irregularity or any of the conduct referred to in item 2 of article 24; (ii) it does not contain sufficient information to allow for an investigation; or (iii) it refers with persons or companies that do not maintain any type of professional or contractual relationship with the Group or its shareholders.

5. Notice of a decision not to process a report must be provided to the informant within 10 (ten) business days following the adoption of such a decision, unless the whistleblower has not been identified or has waived receiving information on the results of their complaint.

6. In order to decide whether a complaint should be accepted for processing, the Unit may request that the whistleblower (via password or personal protocol number) clarify or complement their complaint in the reporting system. Whistleblowers in such case must provide documents and/or information necessary to allow for the verification of evidence about the practice of one of the acts or conducts referred to in items 2 of article 24 and the continuation of the investigation. In any case, if a report is not provided with sufficient information need to conduct an investigation, even after a request for clarification is made, it will be terminated for lack of information.

7. Despite being able to rely on the use of an external channel for receiving complaints, the Unit will have a tool in place for recording information related to the investigation processes and information received in order to guarantee the traceability of the information. Verbal communications, including those provided in face-to-face meetings, by telephone or via voice mail, must be documented by (i) recording the testimony in a durable and accessible secure format, or (ii) through a complete and accurate transcript of the testimony made by the personnel responsible for receiving it.

8. The Unit must inform the Audit and Compliance Committee of the existence of reports of irregularities that have a potential impact on the Company's financial statements or accounting records and making all documentation that the Committee requests related to the alleged irregularities available.

9. The conducting of investigations into reports, principles, requirements and inherent communications, as well as the deadline for their completion, will be governed, without prejudice to articles 27 and 28 below, through an internal procedure approved by the Unit.

Article 27. Investigation Processing.

1. Once a report is admitted for processing, the Unit will designate an employee to carry out the corresponding investigation, including with the help of external consultants, if necessary. If the report is directed against or involves a member of the Unit, that member may not participate in the investigation, and the Unit must proceed with the investigation.

2. If the report concerns any member of the Board of Directors or the Audit Committee, the Unit shall notify the secretary of the Board of Directors and assist him or her in handling the information and conducting the investigation, including identifying and appointing an investigator from outside the Company to ensure the independence of the investigation.

3. The Unit will verify the veracity and accuracy of the information contained in the report and, in particular, of the conduct reported in relation to the rights of those affected. For these purposes, it will establish a procedure for making statements so that all affected parties and witnesses are heard and conduct any other proceedings it deems necessary. All employees may be required to cooperate faithfully in the investigation. The participation of witnesses and affected parties will be confidential.

4. Investigations will be carried out in accordance with the provisions of an internal procedure approved by the Unit and all affected parties will be informed of the processing of their personal data. Any other obligations required by applicable law will be fulfilled.

5. Hearings must include, as a minimum, whenever possible and without prejudice to the investigation, a private interview with the person allegedly responsible for the reported conduct, while adhering to the principle of respect for the presumption of innocence. During the interview this person will be informed of the facts that are the subject of the proceedings and be given the opportunity to present their full version of the facts, provide means of proof and describe relevant issues, depending on the circumstances of the case and the facts reported. This procedure must also provide for the forwarded information to all affected parties on the processing of their personal data, as well as obligations required by legislation referring to the protection of personal data.

6. In all investigations, the rights of privacy, honor, defense and presumption of innocence of the persons investigated or affected will be guaranteed, and all necessary measures must be taken to avoid any type of reprisal or retaliation against the informant (whether as a defendant or as a witness) under the terms provided for in the applicable bylaws, unless the complaint or information was false or that person acted in bad faith.

7. In general, the party reported in a report may be informed of the existence of a complaint at the start of the investigation process. However, in cases in which there is a risk that such communication may compromise the feasibility and the ability to effectively investigate the facts reported, compromise the obtaining of the necessary evidence, or imply the risk of undue influence on witnesses or the risk of information leakage, the provision of such information must be postponed.

8. During the exercise of its duties, the Unit may request, at any time during the investigative procedure, collaboration from the areas of human resources, legal services, procurement, internal audit, or any

operational areas, in order to obtain information, determine the form of action to be taken and map consequences in relation to any report admitted to the investigation.

9. The maximum period for the execution of investigations, preparation of the report and response to the whistleblower will total 90 (ninety) calendar days, counted from the receipt of the complaint or information in question. This period may be extended for an equal period in cases of greater complexity that justify the extension of the initial period. **Article 28. Completion of the investigation.**

1. Once the investigation is completed, the employee responsible for conducting must issue a justified report with the appropriate conclusions, which must be forwarded to the Unit.

2. If the report concludes that a Neoenergia employee has committed an irregular act or an act in violation of applicable legal provisions or rules of conduct addressed to the Company's employees, the People and Organization Board, responsible for the Human Resources department will be notified to apply the disciplinary measures it deems appropriate. Notice of the adoption and content of these measures, or justifications a lack of adoption must be provided to the Unit.

3. If the conclusion of the investigation indicates an irregularity or an act contrary running to the legality or rules of the Governance and Sustainability System that affect a member of the Board of Directors or the Audit Committee, the Unit will forward the report to the Board of Directors through its Secretary, who will in turn be responsible for applying any of the measures provided for in the Governance and Sustainability System. The Secretary of the Board must inform the Unit of the measures taken.

4. If the report concludes that a member of the supply chain has committed an irregular act or an act in violation of the legal provisions or rules of conduct provided for in the section for suppliers under the Code of Conduct, the Unit must notify the Executive Board responsible for Supplies and Purchases or any individual who may have participated in the purchase made by the Company or the Neoenergia Group company for the exercise of the appropriate contractual rights. The measures adopted must be declared to the Unit.

5. If the report concludes the possible adoption of legal measures, the Unit must notify the Legal Department so that it can take the judicial or administrative measures it deems appropriate. The Department must inform the Unit of the measures adopted.

6. 1. The Unit, through the Compliance Superintendent, will monitor the resolutions issued, in particular the recommendations.

7. The processing of personal data derived from the sending of personal information through the Reporting Channels will comply with internal data protection rules, as well as applicable legislation.

Article 29. Prevention of reprisals.

1. The Company undertakes, in accordance with the applicable legislation, not to practice, and to ensure that the professionals of the companies of the Neoenergia Group do not practice, any form of retaliation, direct or indirect, including threats or attempts of retaliation, against shareholders, directors,

professionals, suppliers or other third parties, as determined by law, who have reported any possible irregularity or potential practice of any illegal act or contrary to the law or to the Governance and Sustainability System that may be investigated by the Unit.

2. Similarly, the Company undertakes, in accordance with applicable law, not to engage in—and to ensure that employees of Neoenergia Group companies do not engage in— any form of retaliation against any individual who—within the organization where the whistleblower or informant works—assists them in the process or is related to it, such as an employee representative, a coworker, or a family member, as well as against any legal entity for which the whistleblower or informant works or with which they maintain any other type of relationship in the context of employment, in which they hold a significant interest.

3. Once a case is resolved, the Unit, through the Compliance Superintendent, will conduct an assessment to identify and determine the risk of retaliation against the whistleblower or the individuals involved.

HEADING VIII. MODIFICATION, COMPLIANCE AND INTERPRETATION

Article 30. Amendments to Bylaws.

The following may propose changes to these Bylaws: a) The Board of Directors; b) The Audit and Compliance Committee; c) the Compliance Unit; and d) The Compliance Superintendent. The proposals for modification of the Compliance Superintendent need to be validated by the Unit, and its proposals need to be validated by the Audit and Compliance Committee. Authority to approve changes to these Bylaws is exclusive to the Company's Board of Directors.

Article 31. Compliance

1. Unit members are obligated to develop an awareness of and comply with these Bylaws, for which purposes the Unit Secretary will provide them with a copy.

2. The Unit shall be obligated to ensure compliance with these Bylaws.

Article 32. Interpretation.

1. These Bylaws shall be interpreted in accordance with the Governance and Sustainability System and the Company's Code of Conduct.

2. Questions that are raised regarding the interpretation of these Rules of Procedure shall be resolved by a majority at the Unit itself. If a majority cannot be reached, the President, assisted by the Secretary or the persons designated by the Unit, depending on the specific case, will resolve such issues. The interpretation and resolution of these issues shall be reported to the Audit and Compliance Committee.

3. In the absence of a specific standards, the provisions of the Board of Directors' Bylaws regarding its operation shall apply to the Unit. These provisions in particular will apply to calls of meetings, delegation of representation to another director who is a member of the Unit, calls of meetings, the

holding of meetings not previously convened, approval and adoption of decisions, written votes and approval of minutes of meetings, insofar as they are not incompatible with their nature.

These Bylaws shall enter into force on the date they are approved by the Board of Directors.

CIRCULAR ECONOMY POLICY

October 13, 2026

The Board of Directors of Neoenergia S.A. (the "Company") is responsible for designing, assessing and continuously reviewing the Company's Governance and Sustainability System and, in particular, for approving and updating the policies that establish the guidelines governing the Company's activities. Where applicable, such policies also inform and serve as a reference for policies that may be approved, in the exercise of their autonomy and discretion, by the companies within the group whose parent entity is the Company pursuant to applicable law (the "**Subsidiaries**" and the "**Neoenergia Group**").

In exercising these powers, within the framework of applicable laws and regulations, the *Bylaws*, the *Purpose and Values of the Neoenergia Group*, and mindful of its commitment to the environment in general and to the sustainability of natural capital in particular, the Board of Directors hereby approves this *Circular Economy Policy* (the "***Policy***"), which observes, develops and adapts, as applicable to the Company, the *Ethical and Basic Principles of Governance and Sustainability of the Neoenergia Group*.

The Company recognizes the need to continue advancing toward a model that promotes the circular economy and acknowledges that this is one of the pillars of its environmental strategy and sustainable value creation.

1. Scope of Application

This *Policy* applies to the Company. Notwithstanding the foregoing, it includes basic principles that supplement, with respect to the circular economy, those set forth in the *Ethical and Basic Principles of Governance and Sustainability of the Neoenergia Group*. Accordingly, these principles shall guide the actions and regulatory developments implemented in this area by the other Group companies, in the exercise of their respective powers and within the scope of their autonomy and discretion.

Uso interno

To the extent that they form part of the Group, listed subsidiaries whose securities are traded in the market, as well as their subsidiaries, may, under their own enhanced autonomy framework, establish principles and rules whose content shall be consistent with the principles set forth in this Policy.

These principles shall also guide, where applicable, the activities of foundations affiliated with the Group.

In addition, the Company will promote the alignment of internal rules with the basic circular economy principles set forth in this Policy at other companies in which it holds an interest but that are not part of the Group, as well as at joint ventures, consortia and other entities under its management.

2. Purpose

The purpose of this *Policy* is to establish the principles and priority lines of action for the circular economy as part of the Company's strategy and business model, and to improve circularity across its operations and value chain.

3. Basic Principles of Action

The Company seeks to enhance the circularity of its operations and value chain in order to minimize resource depletion and decouple economic growth from the consumption of virgin raw materials, in line with the general principles underpinning the circular economy: (i) eliminating waste and pollution by design; (ii) keeping products, components and materials at their highest level of value and utility for as long as possible; and (iii) regenerating natural systems, thereby promoting circular models that are environmentally, technically and economically sustainable.

In this context, the Company adopts and promotes the following basic principles of action:

Uso interno

a) Drive efficiency in its operations and processes, as well as those of its customers and suppliers, through the electrification of the economy and the maximization of the useful life of its assets and products.
b) Improve circularity across its operations and value chain through innovation, the sustainable use of natural resources, life-cycle assessments, the eco-design of assets and infrastructure, optimized management, and the use of recycled materials.
c) Promote the use of secondary raw materials in its assets, facilities, products and services, while enhancing their reusability, recyclability, durability and adaptability without compromising safety or functionality.
d) Apply a circular hierarchy to the activities it promotes, in the following order of priority: (i) reject, from the project design stage, any unnecessary activity or use of materials; (ii) reduce consumption; (iii) promote reuse; and (iv) recycle equipment and materials, using energy recovery only as a last resort and avoiding landfill disposal whenever possible.

   This waste hierarchy may be implemented, in particular, through ambitious and comprehensive asset management plans covering the full asset life cycle, prioritizing circularity and minimizing, to the greatest extent possible, the loss of value from waste (*downcycling*).
e) Promote the responsible use of energy, support energy-saving and energy-efficiency measures, and contribute to sustainable development through awareness campaigns that encourage the efficient and responsible use of the Company's products and services.
f) Collaborate with suppliers and other value-chain participants to promote circularity principles in the products and services acquired by the Company.
g) Promote digitalization and access to relevant information on the circularity of products acquired by the Company in order to develop better management processes and appropriate improvement strategies.
h) Apply the water management hierarchy—eliminating or reducing consumption, promoting reuse and recycling, and prioritizing non-potable water sources—while

Uso interno

managing water-scarcity risks; ensuring that water used is returned to the environment under appropriate conditions; preventing and mitigating contamination of aquatic ecosystems throughout the Company's value chain; and considering water-related challenges and the conservation of water resources in the development of products and services.

i) Conserve and regenerate ecosystems in accordance with the provisions of the *Biodiversity Policy*.

j) Promote synergies and contributions to the fight against climate change and to the energy transition, in accordance with the provisions of the *Climate Action Policy*.

k) Integrate the circular economy into the environmental management model established at Group level, together with climate action and biodiversity, to assess, analyze, manage and reduce risks to natural capital, as well as improve resource management and optimize investments and costs.

l) Raise awareness of, train and engage its employees in the principles of this *Policy*, as well as members of the supply chain and other stakeholders.

m) Promote the use of traceability mechanisms and certification systems to verify compliance with circularity criteria or standards for products, components and raw materials supplied to the Company.

n) Continue developing *due diligence* processes within management systems for circularity-related incidents, risks and opportunities, while identifying actions and promoting collaboration with stakeholders, taking into account that today's value chains are globally structured and not all links have sufficient traceability mechanisms.

o) Report transparently on the Company's actions and, where appropriate, those of all Group companies in the field of the circular economy.

4. Priority Lines of Action

The Company establishes three priority lines of action to promote the circularity of its operations and value chain, to which the basic principles of action set forth in this *Policy* and in the *Ethical and Basic Principles of Governance and Sustainability of the Neoenergia Group* shall apply: (i) promoting the continuous improvement of its supply

Uso interno

chain; (ii) improving the circular performance of internal processes; and (iii) offering products and services designed to improve customers' circularity performance.

5. Group-Level Coordination

The Vice Presidency for Regulation, Institutional Affairs and Sustainability, through the Corporate Sustainability Department (or any other Vice Presidency and Department that may assume its responsibilities from time to time), shall coordinate with the Technology Division of Iberdrola, S.A. (or any other Division or Department that may assume its responsibilities from time to time) to ensure that the circular economy is integrated into the strategy established at Group level. This shall be carried out through oversight and coordination with the relevant departments of its Subsidiaries and, where appropriate, through the development of the necessary procedures.

6. Implementation and Monitoring

For the implementation and monitoring of this Policy, the Board of Directors is supported by the Corporate Sustainability Department (or the department that may assume its responsibilities from time to time), through the Company's Sustainability and Reputation Committee. Where applicable, periodic monitoring and reporting procedures shall be established for the relevant governance bodies.

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This *Policy* was approved by the Board of Directors on October 13, 2026.

Uso interno