

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.