

Dividend Policy

Updated on October 16th, 2025

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 the Company's performance. They may also provide notice of, as applicable, the policies that, during the exercise of their autonomy, they decide to approve at companies that are part of the group where the dominant entity is, as established by law, the Company (the "**Group**").

In the exercise of these powers and within the scope of existing legislation, the Company's Bylaws and the Neoenergia Group's Corporate Purpose and Values, as well as its Sustainable Development Strategy, the Board of Directors hereby approves this Dividend Policy ("the **Policy**"). This Policy will respect, develop and adapt the Group's Ethics and Basic Principles of Governance and Sustainability.

1. **Scope of application**

This Policy is applicable to the Company. Nevertheless, the Policy informs the actions and normative developments that must be carried out by the other companies of the Group, observing their competences and their autonomy in this matter.

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

2. **Purpose**

The purpose of this Policy is to establish the link between the profits calculated by the companies of the Neoenergia Group and the remuneration of its shareholders.

3. **Responsibilities**

The Executive Board and the Directors of the companies of the Neoenergia Group are responsible for compliance with this Policy.

4. Policies

4.1. Definitions

4.1.1. Affiliates: An affiliate is a company in whose capital another company participates with ten percent or more of the capital of the other, without controlling it.

4.1.2. Subsidiaries: Company of whose capital another company holds a majority of the votes in the resolutions of the shareholders or the general meeting and the power to elect a majority of the administrators;

4.2. Criteria

The Executive Board of the companies in the Neoenergia Group will take into account in its strategic planning specific and measurable objectives that seek to optimize profitability and create shareholder value in a sustainable manner, taking into account applicable legislation and recognized corporate governance principles.

4.3. Guidelines

The Executive Board, within the scope of its powers, may propose to the shareholders the decisions it deems most appropriate in relation to the distribution of dividends, including through the payment of interim earnings (dividends or interest on equity), provided that the limits established in this policy and in the Bylaws of the companies of the Neoenergia Group and its affiliates are observed.

4.4. Shareholders' Remuneration Limits

Any circumstances that justify changes in the limits described below must respect the principles of business sustainability and be compatible with the maintenance of the Company's financial health:

4.4.1. Neoenergia S.A. (Holding Company): The declaration of earnings by the Company must respect the minimum limit of 25% of the Net Profit that can be distributed.

4.4.2. Subsidiaries and Affiliates: Subject to financial, regulatory, legal, statutory restrictions and established by various creditors, they should maximize the distribution of earnings, including from profit reserves constituted in previous fiscal years.

4.5. General provisions

4.5.1. This Policy will be disclosed on the Company's Intranet and must be mandatory knowledge of all professionals working in the financial area.

4.5.2. The Company understands that, in order for this Policy to be always updated and continuously evolve to meet the best business practices, it must be constantly evaluated, audited and reviewed annually.

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This Policy was initially approved by the Company's Board of Directors on October 21, 2010 and last revised and updated on October 16th, 2025.