

Natural Management and Protection Policy

Updated on March 12th, 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 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 standards, the Company's Articles of Incorporation and the Neoenergia Group's Corporate Purpose and Values, as well as its Sustainable Development Strategy, the Board of Directors hereby approves this *Natural Management and Protection Policy* (the "**Policy**"). This Policy will respect, develop and adapt, the Neoenergia Group's Core Ethical Principles of Governance and Sustainability in relation to the Company.

The Company, which is aware that leadership in the development of sustainable energy and the respect for and protection of nature constitute pillars of the energy production model at Group companies and the sustainable generation of value, has been committed to the development of a sustainable energy model since 2018. The Company has assumed a leading position in this area and has approved, for the first time, an Environmental, Biodiversity and Climate Action Policies. These last two policies detail, respectively, the content of this Policy in the areas of biodiversity protection and climate action.

1. Scope

This Policy is applicable to the Company. Nevertheless, this Policy describes the actions and regulatory developments that must be carried out by the other companies of the Group while observing their competencies and their autonomy.

The content of this policy must also offer guidance, when applicable, for the performance of the Neoenergia Institute, which is linked to the Group.

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

2. Purpose

This Policy aims to establish a reference framework to integrate the protection of nature and the environment into the Group's strategy, investments and operations. It also defines principles of action for environmental and natural capital management, environmental protection and the promotion of environmental sustainability. For these purposes, this Policy is based on compliance with applicable environmental legislation and contains best practices established in this regard.

The Company considers respect for the environment a relevant element in achieving its vision of building an energy model in a manner harmonious with nature and human life. The Company maintains a leading position and reaffirms its solid commitment to the development of a sustainable energy model, based on the generation of electricity from renewable energy sources and smart grids, efficiency, reduction of polluting emissions and digital transformation. These commitments must respect and protect the environment and are integrated into the Company's activities and processes.

Through its business model and with the support of practices that favor transparent information and consistent dialog, the Company not only responds to regulatory requirement related to the preservation of the environment, but also to the expectations of its Interest Groups and the ongoing assessment of management practices by analysts, evaluators and different agents.

3. Principles of action

The Company's commitment to the protection of nature encompasses the sustainable management of natural capital, protection of the environment and the promotion of environmental sustainability.

In relation to the above provisions, the Company assumes and promotes the following principles of action, which apply to its activities and business areas and are integrated into internal decision-making processes:

- a) Develop a sustainable business model that benefits nature and natural capital, integrating the protection and promotion of biodiversity, improving the circularity of its activities and of its value chain operations , as well as promoting respect for natural heritage as part of a strategy to reduce the environmental impact of its operations.
- b) Comply with environmental legislation and best practices established in this regard. Assume a leading position in the conservation and protection of nature,

generating a net positive impact whenever possible and in collaboration with its Interest Groups.

- c) Address climate change mitigation through the development of sustainable products and services from renewable energy sources, contribute to electricity generation, as well as optimize the use of energy within its value chain to the furthest extent possible.
- d) Make sustainable use of natural capital and, in particular:
 - (i) The rational and sustainable use of water, applying the hierarchy of use, reduction and reuse of water, managing risks related to its scarcity and ensuring that the water used is returned to the environment under the desired conditions. These practices prevent and reduce the contamination of aquatic ecosystems in the Company's value chain;
 - (ii) consider issues related to water and the conservation of marine resources in the design of products and services;
 - (iii) prevent and mitigate negative impacts related to water pollution stemming from effluents or other materials, soil and air pollution and polluting emissions throughout the value chain. The Company must establish the means of control necessary to manage their effect on communities and the environment;
 - (iv) promote improvements to the circularity of its activities and value chain, through the sustainable use of natural resources, the implementation of a life cycle analysis, the *ecodesign* of its infrastructures, application of the waste hierarchy, as well as the optimization of the management and use of recycled materials; and
 - (v) foster the responsible use of energy by supporting energy saving and efficiency measures and contributing to sustainable development through public awareness campaigns that favor the efficient consumption of its products and services.
- e) Promote and supervise the establishment of mechanisms coordinated by environmental management systems, as well as processes for identifying, quantifying and evaluating impacts, dependencies, risks and opportunities related to natural capital during the activities of the Company and within its value chain (including the *due diligence* phase), on an ongoing basis and during the life cycle of the facilities while considering the perspectives of its Interest Groups.

- f) Promote the involvement of Interest Groups in the Company's business projects as provided for in the Interest Group Relations Policy, which includes, among others, the creation of long-term sustainable value that is shared with all parties.
- g) Raise awareness, train and involve professionals in the principles set forth under this Policy, as well as members of the value chain and other Interest Groups.
- h) Report on environmental aspects, as well as on environmental impacts, results and initiatives in a transparent manner.
- i) Continue to develop due diligence processes in the management systems for incidences, risks and opportunities related to natural capital, according to the hierarchy of mitigation and conservation (avoid, minimize, restore and, ultimately, compensate).
- j) Continue to identify actions and opportunities in the face of impacts and risks related to natural capital in the Company's direct activities and promote their identification in the value chain in collaboration with its Interest Groups, through the implementation of the corresponding due diligence system. The Company must take the fact that the current value chain is configured globally into account and therefore not all links have sufficient traceability mechanisms in place.

4. Priority lines of action

In order to achieve its commitment to promoting environmental sustainability and respect for nature, the Company has defined the following three priority lines of action, which will be used apply the principles of action included in this Policy and in the Neoenergia Group's Core Ethical Principles of Governance and Sustainability : (i) climate action; (ii) the protection of biodiversity; and (iii) circular economy.

5. Group-level Coordination

It is the responsibility of the Corporate Sustainability Superintendence to ensure the effective integration of nature and environmental protection into the Group-level strategy, through coordination with the Sustainability Committee and through oversight and coordination with the equivalent departments of the Group's companies, developing, when appropriate, the procedures necessary to achieve this.

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 area that assumes its competencies), which, through the Sustainability and Reputation Commission, will establish, when appropriate, the corresponding monitoring and reporting measures.

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This Policy was initially approved by the Board of Directors October 16th, 2025, through the review and consolidation of the content of the Environmental and Sustainable Management Policies to form this Nature Management and Protection Policy and updated on March 12th, 2026.