Neoenergia

Annual Sustainability Report 2024

Bia Souza, a judo athlete and gold medalist at the 2024 Paris Olympics, has joined Neoenergia's team of ambassadors. With lots of energy, we will continue to boost the brilliance of women's sports in Brazil.

Summary

Letter from the CEO GRI 2-22

"We maintained our strategy of sustainable growth, driven by a robust quality plan and disciplined capital allocation"

Despite a challenging macroeconomic and sectoral environment, 2024 was another year of significant achievements and solid results. Neoenergia closed the year with an EBITDA of R$ 12.5 billion, in line with 2023, and a net profit of R$ 3.6 billion, 19% lower than the previous year, mainly due to the impact of non-recurring accounting events. Operating expenses increased by only 6%, remaining below inflation and the growth in customers and business expansion.

We maintained our strategy of sustainable growth, driven by a robust quality plan and disciplined capital allocation. Our investments totaled R$ 9.8 billion, a 10% increase over the previous year, primarily focused on distribution and transmission networks.

In Distribution, we invested R$ 5.5 billion, maintaining a strong focus on enhancing service quality for our 16.6 million customers and strengthening the resilience of our networks. We also announced a comprehensive and detailed Investment Plan through 2027 for our distribution companies, buttressing our commitment to our customers and the communities we serve. Keeping the client at the center of our initiatives and aiming to further improve our service, we established a dedicated Customer Experience Department in 2024. Additionally, we inaugurated 39 newly renovated in-person service centers and enhanced our mobile app. It now consolidates approximately 40 features/services within a single platform.

It was also a year of significant progress in the Distribution Concession Renewal process. In June, the President of Brazil approved a decree authorizing early renewal and establishing key guidelines for the new concession period. Furthermore, in October, the National Electric Energy Agency (Aneel) launched a Public Consultation on the draft contract.

Also in the Distribution business, we successfully finalized the Public Tender Offer (OPA) for Neoenergia Cosern shares on the B3 stock exchange, now holding 100% ownership of the company. This move streamlines our corporate structure and increases investment in a market-leading distributor that consistently delivers strong results for the group. The acquisition reinforces our commitment to generating value for our shareholders.

In Transmission, we invested R$ 4.1 billion and successfully delivered the Itabapoana, Estreito and Paraíso projects, in addition to important sections of Lagoas dos Patos, Morro do Chapéu, Guanabara and Vale do Itajaí. These developments added approximately R$ 300 million in new Annual Permitted Revenue (RAP), bringing our total RAP to R$ 1 billion by year-end. With this progress, we are approaching the completion of this investment cycle in 2025, when we expect to reach approximately R$ 1.9 billion in RAP.

In Renewables, we completed our first full year with all assets in operation following the conclusion of our wind and solar investment cycle. Despite lower-than-expected wind resources in the first half of the year, all assets exceeded planned availability levels. We take pride in our nearly 90% renewable energy portfolio, which includes five hydroelectric plants totaling 2.2 GW, 44 wind farms representing 1.6 GW, and two solar farms with a combined capacity of 149 MWp.

In the Liberalized segment, we effectively brought forward by 21 months the contract from the Capacity Reserve Auction for the Neoenergia Termopernambuco gas-fired power plant, originally set to begin only in July 2026. This achievement not only adds value for our shareholders but also contributes to the stability of the country's energy system.

Furthermore, as pioneers in the country's energy transition, we signed new Industrial Green Solutions contracts in the year, helping companies achieve their decarbonization goals. We also made progress in Green Hydrogen (H2V) projects, signing an agreement through Aneel's R&D program for the installation of a refueling station in Brasília and securing technical approvals from Aneel for four H2V projects.

We remained committed to advancing the management of environmental, social, and governance (ESG) aspects, staying focused on the 30 targets we have set for ourselves to achieve by 2030.

Increasingly committed to social development and equity within our company, we celebrated a historic milestone in 2024: more than 1,000 women have graduated from our Electrician School since the program began. In 2024 alone, 519 students completed the program, with women making up more than 50% of the graduates. Our Electrician School initiative was also recognized in 2024, earning first place in the Processes category of the ECO Award, granted by the American Chamber of Commerce for Brazil (Amcham).

Thus, we continue to make progress toward our ESG goals, closing the year with 31.7% of leadership positions held by women and 10% of electrician roles occupied by women.

Aligned with our diversity objectives, this year we launched Potencialize, a talent program exclusively for Black professionals. This initiative aims to increase the representation of Black and Brown professionals in executive positions within the company by developing both technical and behavioral skills to accelerate their careers and prepare them for leadership roles. We are excited about this pioneering project and look forward to seeing its impact and results in the near future.

The safety of our employees remains our top priority. We conducted more than 49,000 field inspections, a 1% increase from 2023, and carried out 360 audits of contractors, a 32% increase from the previous year. While we have improved our accident frequency rates, we deeply regret the loss of workers during the year, which reinforces our unwavering commitment to our Zero Accidents target. Additionally, we strengthened our Safe Community Program: this year it reached 124 million people, a 50% increase from 2023, through communication initiatives across television, radio, and digital media. We also allocated energy efficiency resources to educational and cultural programs aimed at children and adolescents.

As always, our employees remain the driving force behind our results, reflecting their strong engagement and the excellent work environment we have cultivated. In 2024, we were recognized by Great Place to Work as the best company to work for in the electricity sector and ranked among the top 20 best companies to work for in Brazil.

In addition to investing in safety and people, we recognize innovation as a key strategic driver of our sustainability. For this reason, we invested R$ 256 million in Research, Development and Innovation (RDI) projects in 2024, a 60% increase over the previous year, with a focus on decarbonizing generation, advancing smart grids, and promoting demand electrification. Furthermore, we allocated R$ 111.5 million in fees and charges to the National Fund for Scientific and Technological Development (FNDCT), the Ministry of Mines and Energy (MME), and the Energy Development Account (CDE). As a result, we were recognized among the three most innovative companies in the electricity sector by the Valor Inovação award and ranked among the top three companies in the sector, working with startups in the TOP 100 Open Corps ranking.

Our sustainable performance continues to position us in key indices such as ISE and IDiversa on the B3 stock exchange, which facilitated the securing of R$ 10.7 billion in green financing lines throughout 2024, representing 87% of total disbursed funding. It also enables us to adhere to the ten principles of the United Nations Global Compact, which guide our activities in the areas of human rights, labor rights, environmental responsibility and anti-corruption.

I would also like to highlight the increasingly significant role of Instituto Neoenergia, which invested R$ 24 million in social development, supporting projects and programs that create a positive impact in the regions where we operate. This represents a 25% increase compared to the previous year. In 2024, approximately 650,000 people benefited directly and indirectly from the institute's social initiatives, reinforcing our commitment to society and our ESG objectives.

As we reflect on the strong results we achieved this year, I want to express my heartfelt gratitude to our employees for their dedication and hard work, and to our shareholders for their trust. I invite you to explore our 2024 performance and achievements in detail, which demonstrate that we have the right team to create value for all our stakeholders.

Eduardo Capelastegui

CEO

Awards and recognition

Abradee Award – Two of our distribution companies were recognized by the Brazilian Association of Electricity Distributors (Abradee). For the second consecutive year, Neoenergia Cosern was named the best distributor in the Northeast region, the third-best in Brazil, and the second-best in Management Quality, also receiving an honorable mention for first place in Health and Safety. Neoenergia Elektro secured first place in Management Quality and third place in Innovation Management.

Excellence in Management – Recognized for the second time by the National Quality Foundation (FNQ) as a benchmark in business management. Neoenergia Cosern (RN) and Neoenergia Coelba (BA) received the highest honor, Gold, while Neoenergia Elektro (SP) was awarded Silver, and Neoenergia Pernambuco (PE) and Neoenergia Brasília (DF) received Bronze.

Top Employer – Along with Grupo Iberdrola, we earned the Top Employer certification, recognizing our people management practices and contributions to employee development. The Group became the only energy organization to have this certification extended across all its subsidiaries. Top Employer is one of the most prestigious workplace quality certifications in the world.

Great Place to Work (GPTW) – Ranked 17th among the 175 best companies to work for in Brazil. In Rio de Janeiro, we secured 8th place, while Neoenergia Elektro ranked 1st in the Large Companies category in São Paulo's interior region. Neoenergia Pernambuco was among the top five in the state, and Neoenergia Cosern was among the top three in Rio Grande do Norte. The GPTW ranking is globally recognized for measuring employee satisfaction. In 2024, 5,000 companies participated in the survey.

Best & Biggest 2024 Award – The Exame magazine award, one of Brazil's most prestigious business and economic recognitions, ranked us as the largest company in the electricity sector and 33rd among all evaluated companies. Held since 1974, this initiative analyzes and recognizes publicly traded companies or those with publicly available financial data.

Valor 1000 – We are ranked as the largest company in the energy sector and 27th in Brazil in the Valor Econômico ranking. The evaluation is based on financial criteria such as net revenue, margin, profitability, growth, balance sheet strength, and ESG practices.

Valor Inovação Brasil – We were recognized as the third most innovative company in the energy sector and 50th overall in this award presented by Valor Econômico in partnership with Strategy&, PwC's strategic consulting arm. The ranking highlights the 150 companies that stood out the most throughout the year.

The Electric Sector – Our Research, Development & Innovation (RDI) Program was recognized at the 46th and 48th editions of the National Electric Sector Circuit (Cinase). At Cinase Brasília, we won the top award for the Hermetic Underground Substation project and received three additional awards in the following categories: Research & Development (Godel Multilink project), Renewable Energy (Green Hydrogen project), and Electrical Installations (Hermetic Underground Substation project). At Cinase Recife, the awarded projects were Smart Safety Eye in the R&D category and Trilha Verde in the Renewable Energy category, which was also recognized as the Best Project.

TOP 100 Open Corps – We were recognized as one of the most actively engaged companies in open innovation practices within the energy sector. For the second consecutive year, we ranked third among the most innovative companies in the segment and improved our overall ranking to 38th place.

Best Practices Award – Elas Lideram Movement – Promoted by the UN Global Compact – Brazil Network, this award recognizes the implementation of an internal program for the protection, support, and assistance of female employees affected by domestic violence. Additionally, our CEO, Eduardo Capelastegui, was honored with the Elas Lideram 2030 CEO Award for his strong commitment to this cause. This recognition highlights the United Nations' support for companies that play a fundamental role in advancing and promoting gender equality.

World Economic Forum – The Women's Electrician School was recognized as a global example of diversity, equity, and inclusion. This recognition highlights the Forum's commitment to showcasing impactful initiatives and accelerating progress within organizations and public institutions.

Amcham Eco Award – Our Electrician School won first place in the Processes category of the American Chamber of Commerce for Brazil (Amcham) Awards. This recognition highlights the school's commitment to sustainability, innovation, and social responsibility by providing free professional training and expanding employment opportunities in Brazil.

Cliente SA Award – We won Gold for the "360° Customer Voice" case history, an integrated approach to enhancing the customer experience. This award is the most prestigious recognition in customer management and experience in the country, highlighting the best practices in the Brazilian market.

Smart Customer Award – Two of our initiatives were recognized: Gold for "URA 2.0" and Silver for "360° Customer Voice – an integrated approach to enhancing the customer experience." This award honors business practices that deliver the best experiences for both customers and employees.

ABT Award – The "360° Customer Voice" case history was a standout winner, recognized for excellence in customer relationship management. This award highlights and promotes the best practices of brands committed to delivering Excellence in Client Experience.

Leaders League Compliance Awards – Our Compliance Program was recognized as the best in Brazil's energy and infrastructure sector. This award highlights compliance programs whose implementation plays a key role in ensuring an organization's long-term sustainability and success.

Golden Tombstone Award – We secured first place in the M&A (mergers and acquisitions) category for our hydroelectric asset swap transaction with Eletrobras and second place for the sale of 50% of eight operational transmission assets to GIC. This award, presented by the Brazilian Institute of Finance (Ibef-SP), recognizes companies that have excelled in innovation and the significance of financial transactions.

Energy Leaders Award – We received this award from Grupo Mídia in the Energy Efficiency category, recognizing our contribution to the energy matrix and commitment to sustainable energy solutions.

Ethos/Época Diversity, Equity & Inclusion Survey – In recognition of our policies and best practices for promoting gender, racial, and age equity, inclusion of people with disabilities, and LGBTQIA+ rights, we were ranked among the three most inclusive companies in Brazil. The survey is conducted by the Ethos Institute.

ALTA Award – With the Automatic Grid Restoration (AGR) project, we received recognition at the UTCAL Summit, an annual event that honors initiatives leveraging technological innovations for societal benefit.

Aberje 2024 Award – We received two trophies in the Events category (national and regional) for the inauguration of the Neoenergia Renewable Complex in Paraíba, an event attended by President Lula. Additionally, the "Above All, Life" campaign was recognized in the Company category for the North/Northeast region.

Presence in ESG indices and certifications

Corporate Sustainability Index (ISE) – In 2024, for the fifth consecutive year, we were included in the 19th portfolio of the Corporate Sustainability Index (ISE) B3 – Brasil, Bolsa, Balcão, which brings together companies with the best social, environmental, and governance practices. The 20th ISE B3 portfolio, which will be in effect for 2025, is set to be announced in April 2025.

IDiversa – We were confirmed in B3's Diversity Index, which aims to make diversity indicators visible and measurable for the market while enabling performance comparison among the 80 companies included in the index in 2024. The evaluation considers the representation of women, Black, and Indigenous individuals within the company, as well as the presence of at least one person from underrepresented groups on the Board of Directors.

ICO2 – We will be included in the B3's 2025 portfolio Carbon Efficient Index (ICO2), which features 64 companies with lower greenhouse gas emission coefficients, strong emission management practices, and public disclosure of their emissions inventory.

CDP – We achieved an A score in the CDP Climate questionnaire for 2024, placing us among the elite group of companies on the A List. In the Water Security questionnaire, we received a B score. These ratings position us as a leader among our peers and reflect our business strategy focused on accelerating the energy transition toward climate neutrality. We have been an official CDP participant since 2021.

FTSE4Good Index Series – For the fifth consecutive year, we have been included in the FTSE4Good Index Series, one of the world's most prestigious sustainability indices, evaluated by FTSE Russell, a division of the London Stock Exchange. This index comprises publicly traded companies committed to environmental, social, and governance (ESG) criteria, selected based on over 300 publicly available indicators.

The Sustainability Yearbook – For the fifth consecutive year, we have been included in the international ranking published by S&P Global, one of the most comprehensive assessments of corporate sustainability performance. Based on S&P Global's Corporate Sustainability Assessment (CSA), the Yearbook evaluated over 9,400 companies on environmental, social, and governance (ESG) criteria. This recognition reflects our ongoing commitment to sustainable practices and operational transparency.

1. Neoenergia, the energy of the future

1.1 Getting to know Neoenergia

Purpose and Values GRI 2-12, 2-23

To continue building together each day a healthier, more accessible energy model, based on electricity

Our Purpose reflects our commitment to sustainable development, which contributes to a better relationship between the company and people, society and all its stakeholders. It expresses:

- A commitment to the well-being of people and the preservation of the planet.
- A commitment to a real, global energy transition based on decarbonization and, in particular, the electrification of the energy sector and the economy as a whole, which contributes to combating climate change and opens up new opportunities for economic social and environmental development.
- Betting on the development of clean energies.
- The determination to contribute to an energy model based heavily on electricity.
- The aspiration to achieve a new energy model that is more accessible to all, that favors inclusion, equality, equity and social development through a just transition.
- The desire to continue building this model in collaboration with the agents involved

To this aim, our corporate values are built on three key concepts: sustainable energy, unifying strength, and driving momentum.

Our values

Sustainable energy
Because the Company seeks to always be a model of inspiration, creating environmental, social and economic value in all of its surroundings, and with the future in mind. This value expresses the commitment to:

- **Responsibility**
- **Ethics**
- **Safety**
- **Transparency**

Integrating force
Because the Company has great strength and a deep sense of responsibility. This is why it works by combining talents, for a purpose that is to be achieved by all and for all. This value expresses the commitment to:

- **Diversity**
- **Dialogue**
- **Empathy**
- **Solidarity**

Driving force
Because the Company makes small and large changes a reality while being efficient and self-demanding, always seeking continuous improvement. This value expresses the commitment to:

- **Innovation**
- **Simplicity**
- **Agility**
- **Antecipation**

Who we are GRI 2-1

We are Neoenergia S.A., an energy solutions company operating across three key business segments: Networks (electricity distribution and transmission), Renewables (wind, hydro, and solar power generation), and Liberalized (energy commercialization, energy products and solutions, and thermal generation). With 27 years of experience in Brazil, we are committed to building a more sustainable and accessible energy model for Brazilians. As one of the leading electricity companies in the country, we operate in 18 states and the Federal District, providing energy solutions to approximately 37.1 million people. Our controlling shareholder is the Spanish group Iberdrola, which holds 53.5% of our share capital.

Our five distribution companies – Neoenergia Coelba (BA), Neoenergia Pernambuco (PE), Neoenergia Cosern (RN), Neoenergia Elektro (SP/MS), and Neoenergia Brasília (DF) – operate across five states and the Federal District, covering a concession area of 845,000 square kilometers and serving 16.6 million consumer units.

We have 13 transmission companies in operation, with 3,287 kilometers of lines, and another 5 under construction, which will add 5,320 kilometers to our network.

Our generation platform is based on clean energy sources, with a significant share of renewable sources (hydropower, wind, and solar), supported by long-term concession contracts for generation assets and energy commercialization agreements in both the regulated and free markets. Our total installed operational capacity is 4,412 MW, of which 88% comes from renewable sources. We operate five hydroelectric plants (2,159 MW) through direct and indirect participation, 44 wind farms (1,554 MW), and two solar photovoltaic plants (149 MWp). Additionally, we own a combined-cycle gas-fired power plant, Termopernambuco (550 MW), which is part of our Liberalized business segment. GRI EU1 | SDG 7.2

In addition to the thermal power plant, the Liberalized business segment also includes NC Energia, which trades energy with clients in the free market environment, providing customized services and energy management solution; Neoenergia Serviços, which offers a range of energy products and solutions, including engineering projects, insurance, healthcare assistance, education, and leisure services, among other solutions for both individual consumers (B2C) and businesses (B2B); and new ventures aimed at decarbonizing the economy, such as industrial green solutions and green hydrogen projects.

Instituto Neoenergia is our arm for promoting sustainable community development, contributing to improving the quality of life in the regions where we operate, particularly through initiatives aimed at the most vulnerable populations.

In 2024, a total of 42,138 people worked across our companies, including 15,528 direct employees, 26,414 third-party contractors, and 196 interns. During this period, we achieved net revenue of R$ 46.7 billion and EBITDA (earnings before interest, taxes, depreciation, and amortization) of R$ 12.5 billion.

Main products and services

GRI 2-6

Our business is electricity, which we offer our clients through a range of products, services and solutions in the fields of:

- Renewables: Electricity generation in wind, hydroelectric and photovoltaic plants;
- Networks: Transmission, sub-transmission and distribution of electricity;
- Liberalized: Energy trading, customized energy management for end customers, thermoelectric generation, B2B products – such as engineering and construction services, B2C products and services, including insurance and other solutions for individuals – in addition to new ventures such as green hydrogen and industrial green solutions.

Networks/Distribution

We have five electric energy distributors:

PROFILE OF THE DISTRIBUTORS

Distributor	Concession Area	Extent (thousand km²)	N° of clients (million)	Distributed energy (GWh) [1]
Neoenergia Coelba	417 municipalities: 415 in Bahia (except Jandira and Rio Real), Delmiro Gouveia, in Alagoas, and Dianópolis, in Tocantins	567	6.7	24,641
Neoenergia Pernambuco	186 municipalities: 185 in Pernambuco, including Fernando de Noronha, and Pedras de Fogo, in Paraíba	98	4.1	16,202
Neoenergia Cosern	All 167 municipalities in Rio Grande do Norte	53	1.6	6,806
Neoenergia Elektro	228 municipalities: 223 in São Paulo and 5 in Mato Grosso do Sul	121	3.0	20,829
Neoenergia Brasília	Brasília – Federal District	6	1.2	7,204
Total		845	16.6	75,683

[1] Considers captive and free customers and distributed generation (GD).

Networks/Transmission

At the end of 2024, 13 transmission assets were in operation, totaling 3,287 kilometers of lines and 15 substations.

TRANSMISSION ASSETS

Transmitters	Location	Extent (km)	Substations (no.)	Went into operation
Afluente T	BA	482.8	3	Dec/90
Narandiba [1]	BA/RN	-	3	Jun/11
Potiguar Sul	RN/PB	190.2	-	Nov/16
Dourados	MS	610.0	1	Aug/21
Atibaia	SP	-	1	Dec/19
Biguaçu	SC	-	1	Jul/20
Sobral	CE	-	1	Jan/20
Jalapão	BA/ TO/ PI/ MA	728.4	-	Jan/22
Santa Luzia	CE / PB	346.2	1	Nov/21
Rio Formoso	BA	202.2	2	Jan/23
Paraíso	MS	283.2	1	Jun/24
Itabapoana	RJ/MS/ES	444.8	-	Jun/24
Estreito	MG	-	1	Sep/24

[1] Narandiba is comprised of 3 substations: SS Narandiba, SS Extremoz II e SS Brumado II.

Other assets were under construction or development at the end of 2024: Guanabara – lot 2 (RJ), Vale do Itajaí – lot 1 (SC, PR), Lagoa dos Patos – lot 14 (RS, SC), Morro do Chapéu – lot 2 (BA, MG, ES), Alto Paranaíba (MG) – lot 2.

Renewables

The Renewables Business consists of 44 wind farms in operation, 5 hydroelectric plants (with direct and indirect participation) and 2 solar farms, representing 3,862 MW of installed capacity and generating 11.137 GWh in 2024.

RENEWABLES ASSETS

	Location	Neoenergia Stake (%) [1]	Installed Capacity (MW)	Neoenergia Capacity (MW) [1]
Hydroelectric				**2,159.0**
Itapebi	Rio Jequitinhonha (BA)	100	462.0	462.0
Corumbá III	Rio Corumbá (GO)	70	96.5	67.6
Águas da Pedra (UHE Dardanelos)	Rio Aripuanã (MT)	100	261.0	261.0
Belo Monte	Rio Xingu (PA)	10	11,233.1	1,123.3
Geração Céu Azul – Baixo Iguaçu	Rio Iguaçu (PR)	70	350.2	245.1
Wind Complexes				**1,554.0**
Arizona 1	Rio do Fogo (RN)	100	28.0	28.0
Complexo Calango	Bodó, Lagoa Nova, Santana dos Matos (RN)	100	234.0	234.0
Mel 2	Areia Branca (RN)	100	20.0	20.0
Complexo Caetité	Caetité (BA)	100	90.0	90.0
Complexo Santa Luzia	Santa Luzia, São José do Sabugi (PB)	100	253.8	253.8
Complexo Chafariz	Santa Luzia, Areia de Baraunas, São Mamede, São José do Sabugi (PB)	100	311.8	311.8
Complexo Oitis	Dom Inocêncio (PI), Casa Nova (BA)	100	566.5	566.5
Rio do Fogo	Rio do Fogo (RN)	100	49.6	49.6
Photovoltaic Plants				**149.0**
Luzia 2 (MWp)	Santa Luzia (PB)	100	74.7	74.7
Luzia 3 (MWp)	Santa Luzia (PB)	100	74.7	74.7

[1] Direct and indirect stake.

Liberalized

B2B Business

Sales

In the energy commercialization and services sector, we operate robustly and sustainably in both the wholesale market and end-customer segment. We manage our energy portfolio, serving clients in the free market, not only by supplying energy but also by providing green energy certificates and energy management for production units. Our approach goes beyond simply being an energy supplier. We have the capability to deliver integrated, innovative, and customized energy solutions, ensuring reliability and fostering long-term energy partnerships with our clients.

With the liberalization of the electricity sector, which allows customers with energy bills above R$ 5,000 to choose their supplier, we have expanded our client portfolio in the commercialization segment, closing the year with more than 1,100 customers, a 29% increase compared to the previous year. Until December 2023, only customers with an average bill of R$ 140,000 were eligible to purchase energy in the free market.

Acquiring customers is just as important as ensuring their satisfaction with our services. In 2024, we successfully maintained a Customer Satisfaction (CSAT) score of 93% and a Net Promoter Score (NPS) of 67%, both ranking within the quality zone and certified by Innovare Pesquisa.

Beyond our prominent role in serving the retail market—where smaller customers have the option to select their energy provider—we prioritize securing long-term contracts that guarantee prices that properly remunerate our assets. Additionally, we aim for revenue from major clients to demonstrate their view of us as a strategic energy partner rather than just an energy supplier.

In this collaborative context with our clients, we offer comprehensive solutions for management and representation before relevant authorities, including Renewable Energy Certification (I-REC). These efforts underscore our dedication to sustainability by guaranteeing the traceability of the energy provided and verifying its renewable source.

Beyond our cutting-edge and tailored services offered to clients, we maintain a robust portfolio of special projects. This includes consulting services as well as electrical infrastructure projects—spanning from design through construction of high- and medium-voltage lines and substations—to installing billing metering systems for customers in the open market.

Green Hydrogen and Green Industrial Solutions

Green Hydrogen continued to be a key bet for decarbonization, especially in sectors that are difficult to electrify directly. In 2024, we advanced with the development of the Research, Development and Innovation (RDI) project in Brasília, completing its detailed design phase. This project involves building a green hydrogen plant that will serve as a generation unit for compression, storage, and fueling various vehicles. With an investment of R$ 30 million from Aneel's RDI funds, the project will receive renewable energy from a 150 kWp photovoltaic plant and is set to be inaugurated in 2025.

In addition, we are currently seeking approval from ANEEL for four green hydrogen production projects as part of their strategic PDI initiative. With a planned execution period of 48 months, these projects could entail substantial investment in the sector and support decarbonization processes in both Bahia and Pernambuco.

Through our Green Solutions business, we develop customized projects to electrify the processes of our clients who use fossil fuels, regardless of their size. By utilizing clean and renewable energy, we promote greater sustainability and profitability. Among the numerous benefits are reduced energy costs, cost predictability throughout the contract tied to inflation, emission reduction, provision of clean energy, enhanced operational efficiency, and ongoing support to ensure that our systems operate optimally.

In 2024, we secured several new contracts and are evaluating additional projects with potential new clients. Decarbonizing processes through electrification is key to driving the energy transition. At a time when sustainability is an urgent necessity, our mission is clear: reduce carbon emissions while optimizing operational costs.

B2C Businesses

We expanded our product and service offerings to include life insurance, residential insurance, health assistance, education support, leisure activities, popular credit options, philanthropic services, and other products. Our B2C customer portfolio now exceeds 800,000 clients, representing growth of over 17% compared to the 2023 portfolio.

These services are crucial in reaching and serving low-income communities that often are not bank clients, thereby lacking access to these types of benefits. This underscores our ongoing commitment to Environmental, Social and Governance (ESG) principles.

Thermal Generation

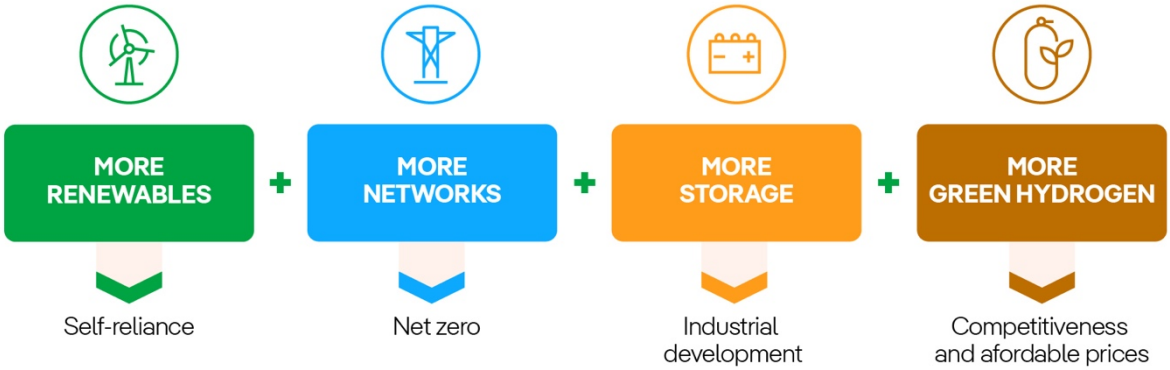
We also manage thermal power operations. Termopernambuco, a 550-MW combined-cycle gas and steam power plant located in the Port of Suape, Pernambuco, plays a strategic role in ensuring the reliability of the national electricity system. In 2024, Aneel authorized the plant to advance its contracted start date from July 2026 to October 2024, following its successful bid in the 2021 capacity reserve auction. This adjustment was part of government efforts to mitigate the impacts of the hydrological crisis on the power system. To fulfill the contract's early activation, we signed a gas purchase and sale agreement with Eneva, valid until June 30, 2026. Termopernambuco had been offline since May 2024, following the expiration of its previous energy sales and gas supply contracts.

Consolidated business model

We have a well-established strategy and business model that recognizes the crucial role of the electricity sector in tackling climate change, driving the energy transition, and creating opportunities for economic, social, and environmental development. Achieving these goals requires a transmission and distribution infrastructure that is efficient, intelligent, and flexible.

This approach enables the integration of new renewable generation capacity and the adoption of innovative distributed solutions and services. We view the decarbonization of the economy as a major opportunity to generate income, create jobs, and contribute to environmental conservation, public health, and quality of life. By integrating renewable energy into production processes, we can support industries with traditionally low electricity consumption that still rely heavily on fossil fuels, advancing their transition to cleaner energy sources.

Additional investment needs in eletrification



Value creation

Our operations are guided by ESG+F principles (environmental, social, and governance + financial), ensuring sustainable financial results. We are committed to profitable growth, both organically and through the identification of new investment opportunities that create value for all stakeholders.

Our 5 growth pillars

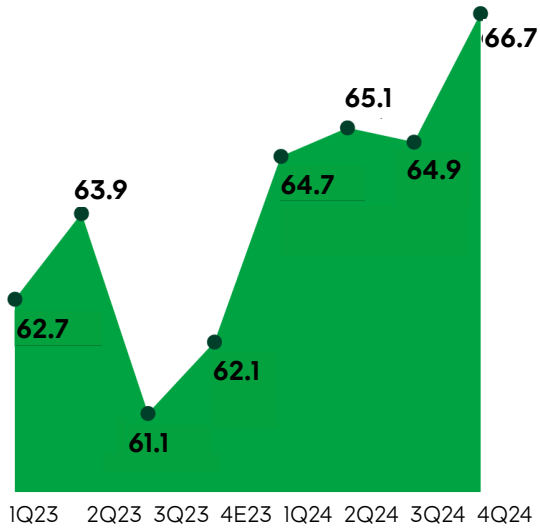
1	**Organic growth in Distribution**	• Exposure to the high-growth Northeast region, as well as established markets like São Paulo and Brasília, with 100% of investments recognized in the Regulatory Asset Base.
2	**Investment in Transmission**	• Strategic partnership with GIC (Singapore sovereign wealth fund). • Efficiency in batches already delivered, creating value for shareholders.
3	**Growth in Renewables**	• Completion of the investment cycle that tripled the installed capacity in wind, totaling 1.6 GW. • 5.5 GW of pipeline (solar and wind), awaiting a better scenario for return.
4	**Focus on the efficiency of operating expenses**	• Opex growing below inflation and absorbing growth from customers and new businesses. • Integrated assets, creating a favorable environment for efficiencies and synergies.
5	**Financial discipline**	• Adequate capital structure, with opportunities to recycle assets.

Our brand

In 2024, we remained committed to strengthening our brand image and fostering trust with our customers and stakeholders. In this effort, our marketing campaigns and initiatives played a key role in enhancing brand visibility and effectively communicating our strategic messages to diverse audiences throughout the year.

The impact of these efforts was measured in 2024 through the Reputation Survey conducted by RepTrak and the Brand Awareness Survey by Ipsos. The results indicated consistent reputational growth, reflecting the company's ongoing development and sustained communication and brand presence. Strategic marketing initiatives, such as the reputation campaign highlighting investment plans for our distribution companies, strategic partnerships with Rock in Rio and the Brazilian Olympic Committee (COB), and customer-focused campaigns, served as key drivers in enhancing our reputation throughout the year. We closed the fourth quarter of 2024 with a record-high score of 66.7 points, marking a 4.6-point increase in reputation compared to the same period in 2023.

Reputational curve



In addition to strengthening our reputation, we also achieved significant results in the Brand Awareness Index (50.9 points in the third quarter) within our concession areas. This marks the first time we surpassed 50 points in spontaneous brand awareness. The +7.7-point increase between the first and third quarters of 2024 was driven by our reputation campaign, which promoted the investment plans of our distribution companies. This campaign generated over 1 billion media impressions in offline channels and more than 57 million impressions in digital media.

Clients

In 2024, the customer remained at the center of our marketing initiatives, reinforcing business centrality. A key highlight was the campaign promoting services launched by Conexão Digital, a program designed to enhance the customer journey through digitalization. This is the largest customer-focused research and development project in Brazil's electric sector. Our communication initiatives and marketing strategies drove digital migration, resulting in a 116% increase in virtual branch usage and 122% growth in app adoption in the Northeast region. At Neoenergia Elektro, virtual branch usage grew by 4%, while app adoption increased by 32%.

In addition to campaigns to publicize the services and products on offer, we generate a connection with our customers through content that reinforces the importance of safe energy use. During the year there were more than 124 million impressions, around 56 million views of the content and more than 470,000 clicks on the secure page on the Neoenergia website, reaching a wide variety of audiences.

Partnerships

Women's sports and music projects bolstered the company's reputation. According to RepTrak, sponsorships in women's sport generated a reputational gain of 4.5 points and music partnerships, 6.5 points.

In the Sports and Entertainment pillar, we have developed partnerships in favor of causes such as gender equality and sustainability. In the context of the Olympics, our pioneering partnership with the Brazilian Olympic Committee resulted in the "Official Energy of Brazilian Women's Olympic Sport" campaign, to celebrate the unprecedented achievements of Brazil's women athletes and the implementation of sustainable solutions to reduce CO_2 emissions.

In just 26 days, the Olympics campaign recorded more than 121 million views. We also announced four female brand ambassadors: Ana Marcela (open water), Celine Bispo (swimming), Antonia Silva (soccer) and Beatriz Souza (judo). This brings Neoenergia's team of ambassadors to seven athletes.

On the Entertainment side, the partnership with Rock in Rio 2024 was a highlight in the calendar with a campaign that generated 48 million views. With the motto #PelaDescarbonização (For Decarbonization), we conducted a number of awareness-raising actions with the festival's audience, present in the City of Rock and on digital media, such as a ticket raffle, supply of solar poles and electric carts, and promotion of the web series Na Rota da Energia (On the Energy Route), about the backstage of the festival from a sustainability and innovation point of view. We launched DescarbonizAê, which sought innovative solutions to reduce CO_2 emissions at music events.

In addition, our partnership with Coca-Cola reinforced awareness of a more sustainable world, which included the organization of a Sustainability event in Cidade do Rock, support for the implementation of a kinetic track in the Coke Studio and the dissemination of digital content.

In 2024, we took part in more local races and various music festivals, such as the Winter Festival, the Lençóis Festival and the Morro de São Paulo Spring Festival, all in Bahia. In the Federal District, we were present at the Brasilia Marathon, the Pink For Life race and SBT Sunset.

Digital environment

The central pillars of our digital strategy in 2024 were greater proximity and connection with customers through proprietary social media profiles and the website. Its execution was based on three axes: humanization of content, diversification by platform and continuous monitoring of brand sentiment in the digital environment.

As a result, we ended the year leading the energy sector on Instagram, LinkedIn and TikTok, with more than 1 million followers on Instagram alone. Positive emotional feedback evolved, reflected in more than 14 million positive engagements. On the website, more than 40 million visits and 10 million users were recorded, as well as a 66% increase in the engagement rate.

External communication

In 2024, our five distributors carried out an integrated, long-term communication plan to strengthen society's trust, especially in relation to the company's solidity and the improvement in the quality of the electricity supply. Approximately 19,000 positive stories were generated, and we were the company in the electricity sector that provided the most positive content in national media and the main regional outlets in 2024. There were more than 150 press relations actions, with an impact on around 600 journalists, 1,250 interviews granted and more than 1,600 press releases published.

In Bahia, Pernambuco, the Federal District and Rio Grande do Norte, events were held with the press, strategic clients and opinion formers to publicize the investments.

Main operating indicators

At the end of 2024, our installed generation capacity was 4,412 MW, of which 3,862 MW came from renewable sources (88%). During the year, 100% of production was from local energy sources, amounting to 11,224 GWh, 18% down on the previous year. **GRI EU1, EU2**

Drastic changes in the climate influenced part of our generation, both hydro, wind and solar. There was an extreme drought in the North, which left the HPP Dardanelos without generation for almost three months. The Baixo Iguaçu, Corumbá III and Itapebi plants, on the other hand, did not register significant variations compared to the same period in 2023.

The wind and solar plants installed in the Northeast were impacted by excessive rainfall and the warming of the Atlantic Ocean, which had repercussions on the trade winds and an impact on generation. Solar power

plants, on the other hand, were affected in terms of their capacity to deliver energy to the Southeast, where the country's largest consumption occurs. This was exacerbated by the cuts in solar and wind generation carried out by the ONS in order to stabilize the system.

During the year, we approved the construction in 2025 of a second Renewables Operation Center, which will be installed in Bahia and function as a backup to the Rio de Janeiro Center, created to centrally manage our renewables assets.

Hydroelectric - We carried out modernization activities at Generating Unit 01 of the HPP Baixo Iguaçu, including replacing the elevator transformer with the spare available at the plant. The activity was scheduled in conjunction with preventive maintenance, with no impact on the planned maintenance indicators. At HPP Itapebi, due to technical problems in the commissioning process after the generator was overhauled, unit 02 was taken out of commercial operation with Aneel's consent. The aim was to avoid economic impacts and effects on operating indicators without jeopardizing the plant's physical guarantee. In addition, we retrofitted systems and equipment at the other plants.

Wind – We faced technical problems with wind turbine blades, which broke and fell off, leading us to overhaul all the bipartite blades supplied by GE. As a result, some turbines were shut down, which also affected generation. To develop offshore wind farms, we have signed memorandums of understanding with the governments of Ceará, Rio de Janeiro, Rio Grande do Norte and Rio Grande do Sul since 2022. In 2024, we installed a state-of-the-art Light Detection and Ranging (Lidar) system to capture and process meteocenographic data to calculate wind and sea conditions on the north coast of the state of Rio de Janeiro.

INSTALLED GENERATION CAPACITY (MW)[1] GRI EU1 | SDG 7.2

	2024	2023	2022
Own renewables	3,862	3,862	4,568
Onshore wind	1,554	1,554	1,394
Hydroelectric	2,159	2,159	3,031
Solar and others	149	149	143
Thermoelectric – combined cycles[1]	550	533	533
Total	**4,412**	**4,395**	**5,101**

[1] It does not consider Neoenergia Pernambuco's Tubarão plant, which has 4.8 MW of installed capacity and serves the isolated energy system of the Fernando de Noronha Archipelago..

ENERGY GENERATED (GWh) GRI EU2 | SDG 7.2, 14.3 | SASB IF-EU-000.D

	2024	2023	2022
Own renewables	11,137	13,568	14,737
Onshore wind	5,339	4,976	3,843
Hydroelectric	5,551	8,350	10,803
Solar and others	247	243	91
Thermoelectric – combined cycles[1]	87	94	14
Total	**11,224**	**13,662**	**14,751**

[1] The energy generated (GWh) in 2022 refers to the test generation of machine start-up after a maintenance stoppage, and there was no commercialization of energy. In 2023 and 2024, energy was generated and sold.

We operate 3,287 kilometers of transmission lines and 738,824 kilometers of electricity distribution lines, of which 3,015 are underground. The table below shows the breakdown by type of line.

ELECTRICITY LINES (KM) GRI EU4 | SASB IF-EU-000.C

	2024	2023	2022
Transmission (230 kV + 500 kV)			
Areas	3,287	2,438	2,333
Underground	0	0	0
Distribution (medium and low voltage) and Underground (69 kV + 138 kV)			
Areas	735,808	722,360	705,516
Underground	3,015	3,004	3,262
Total	**742,110**	**727,802**	**711,111**

At the end of 2024, our distributors together supplied energy to a total of 16.6 million consumer units (more than 89% of which were residential).

The number of consumers who are also energy producers, with DG systems (photovoltaic panels), reached 1.1 million, 54.4% more than the previous year. The growth was influenced by various factors related to the economic and regulatory context, especially Aneel's Normative Resolution No. 1,059 of 2023, which improves the rules for connecting and billing distributed microgeneration and mini-generation plants in electricity distribution systems, as well as the rules of the Electricity Compensation System, boosting the number of installations, especially in the residential and commercial classes

ACTIVE ELECTRICITY CONSUMERS (million) GRI EU3, 2-6 | SASB IF-EU-000.A

Class	2024	2023	2022
Residential	14.8	14.5	14.2
Industrial	0.0	0.0	0.0
Institutional	0.2	0.2	0.2
Commercial	1.1	1.1	1.1
Others (rural and own consumption)	0.5	0.5	0.5
Total	**16.6**	**16.4**	**16.0**

PRODUCING USERS (No.)

	2024	2023	2022
Users who, in turn, are also electricity producers for the distributors	1,127,679	728,061	449,750

Distributed energy, including the National Integrated System (SIN), the Isolated System and Distributed Generation (DG), amounted to 78,867 GWh, up 2.3% on the previous year.

TOTAL ELECTRICITY SUPPLIED (MWh) SASB IF-EU-000.B

	2024	2023	2022
Residential clients	24,737,353	23,888,496	22,749,235
Commercial clients	16,047,336	15,470,248	14,770,241
Industrial clients	21,033,044	20,546,601	21,905,757
Other retail clients	14,197,081	13,613,544	13,158,733
Wholesale clients	2,852,880	3,598,547	3,178,264
Total	**78,867,694**	**77,117,436**	**75,762,230**

Consolidated data from energy distribution and commercialization companies.

We consider our operations to be grouped into a total of 67 activity and production centers at the end of 2024. We operate in hundreds of locations, but in order to meet the criteria required by the GRI Standards, we have used the following rationalization.

NUMBER OF OPERATIONS GRI 2-1

	2024	2023	2022
Corporate	1	1	1
Thermal generation	2	2	2
Distribution and transmission	57	57	57
Renewables	7	7	7
Total	67	67	67

1.2 Our ESG+F Proposal

We are committed to acting in accordance with the ten principles of the United Nations Global Compact, with a focus on human and labor rights, the environment and the fight against corruption. We have also taken on the task of promoting the 2030 Agenda, contributing to the fulfillment of the Sustainable Development Goals (SDGs) and their dissemination. Our vice-president of Regulation, Institutional and Sustainability, Solange Ribeiro, is vice-chair of the Global Compact Council.

We reinforced these commitments by setting 30 ESG+F targets for 2025 and 2030, in line with our objectives of operational transparency and creating sustainable value for all our stakeholders.

Approved by our Board of Directors, these targets are related to the most relevant issues brought up by our stakeholders in our materiality process.

Our ESG+F strategy revolves around three pillars that, together with financial strength, reinforce the assimilation of these topics into our business model:

- Environmental performance, combating climate change and preserving and restoring biodiversity, through environmental policies;
- Social commitment, which is manifested in social policies and the promotion of human rights;
- Corporate governance standards and policies, in accordance with the best market practices.

In the following tables, we present the results we achieved from 2021 to 2024 and the targets for 2025 and 2030.

ESG targets

Environmental

	2021	2022	2023	2024	2025	2030	RELATED SDGs
Emission[1]							
Emissions of gCO_2/kWh in generation (scope 1)	61	1.3	3.6	4.3	36	20	7 13
Network digitalization							
% High Voltage and Medium Voltage networks digitalized	72%	75%	77,5%	80%	83%	90%	1
Fleet electrification[2]							
% of Neoenergia's own light vehicles electrified	5%	8%	9.7%	14%	13%	50%	7 9 13
Sustainable light vehicle fleet[3]							
% of Neoenergia's own light vehicles electrified	NA	NA	99.6%	99%	99%	100%	7 9 13
Installed repurposed water capacity[4]							
Million liters	NA	NA	7.3	8.3	7.5	10	6 14
Biodiversity assessment							
% of assets with biodiversity assessment and positive impact plan	NA	NA	0%	0%	20%	100%	13 15

ESG targets

Social

	2021	2022	2023	2024	2025	2030	RELATED SDGs
Women in relevant positions							
% of women in management and supervisory positions	23%	28%	31.1%	32.8%	31%	35%	5 10
Women in leadership positions							
% of women in leadership positions in the Board of Directors, Superintendence and Management positions	26%	29%	30.4%	31.7%	33%	40%	5 10
Trained female electricians							
% of women trained in electrician schools	15%	37%	40.3%	50.3%	30%	35%	5 10
Women in electrician jobs							
% of women in electrician positions	4%	6%	8.4%	10.2%	9%	12%	5 10
Racial diversity							
% of black and brown people in executive, supervisory, management and supervisory positions	Censo	30%	30%	29.9%	35%	40%	10
Corporate volunteering							
Number of volunteers (employees and companions)	2.000	3.511	3.767	4.208	3.700	4.700	2 10 13
Safety (ISO 45001)[5]							
% of own employees working on ISO 45001-certified sites1	38%	48%	50.8%	57.7%	50%	60%	3 6
Safety							
Number of workplace accidents with and without time off (own staff)	0.44	0.26	0.23	0.28	≤0.43	<0.39	3 6
Training							
Average number of hours spent training employees and professionals from the communities where we operate	76	89	94	96	67	70	4 5 8
Digital customers							
% of digital transactions / (Human transactions + Digital transactions)	NA	NA	94.1%	94.2%	95.1%	95.1%	9 13
Inclusion and diversity for customer service							
Number of solutions implemented	NA	NA	13	15	22	NA	10
Beneficiaries of the Neoenergia Institute							
Annual beneficiaries of the programs (thousand)	NA	NA	347.2	649	280	412	1 7 8

ESG targets

Social

	2021	2022	2023	2024	2025	2030	RELATED SDGs
Quality of supply							
Equivalent duration of interruptions per consumer unit	NA	NA	9.68	9.18	9.29	8.44	1 7 9
Purchasing from local suppliers[6]							
% of invoiced purchases from local suppliers	NA	NA	99.5%	99.5%	>90%	>90%	-
Purchasing from sustainable suppliers [7]							
% of relevant suppliers classified as sustainable	72%	75%	89.2%	90%	>80%	>85%	-
Human Rights Due Diligence Procedure							
Continuous review	NA	NA	✓	✓	✓	✓	7 11 13
Formal stakeholder engagement process							
Expand stakeholder engagement through various mechanisms and channels.	NA	NA	✓	✓	✓	✓	7 11 13
Cybersecurity assessments[8]							
Number of annual assessments or external verifications	NA	NA	374	522	316	316	8 9 17
Cybersecurity training[8]							
Number of annual training hours in cybersecurity and information protection	NA	NA	12,272	13,152	11,500	13,100	4 8 9

ESG targets

Governance

	2021	2022	2023	2024	2025	2030	RELATED SDGs
Variable remuneration ESG[9]							
% of variable remuneration for long-term incentives linked to ESG	30%	30%	30%	30%	30%	33%	5 13
Corporate governance practices							
Maintain best governance practices	✓	✓	✓	✓	✓	✓	5 16 17
Independent external certification or validation of the Compliance System							
Obtain/maintain (annually)	NA	NA	✓	✓	✓	✓	16

ESG targets

Sustainable financing

	2021	2022	2023	2024	2025	2030	RELATED SDGs
Green financing framework Annual review and update (if applicable)	✓	✓	✓	✓	✓	✓	5 6 7 13 16
ESG financing[10] % of new financial contracts in the three-year period 2023/2025 and 2026/2030 with ESG/green rating (with European taxonomy)	NA	NA	49%	85%	>60%	>75%	5 6 7 13 16

NA – It does not apply. Target created and approved by the Board of Directors in 2023.

[1] Emissions: The reduced intensity of emissions in 2024 is due to the fact that the Termopernambuco Plant, powered by natural gas, was only dispatched by the National System Operator (ONS) in the last quarter to meet the power needs of the National Interconnected System.

[2] Electrification of the fleet: In 2024, we beat the 2025 target due to the renewal of executive vehicles, when we acquire vehicle models that fit the electrification target. This was not possible before, since vehicles in this category only arrived in the Brazilian market in the second half of the year.

[3] Sustainable light vehicle fleet: Although the commitment for 2025 has already been achieved in 2024, its challenge remains given the regular need to renew vehicles. This goal remains challenging and under evaluation, since the metrics achieved are still subject to variation.

[4] Water: In 2024, we reached the installed capacity for capturing and storing reused water scheduled for 2025. However, the goal remains challenging and under evaluation, since the results are subject to variations.

[5] Safety (ISO 45001): In 2022, we had anticipated this certification in the Neoenergia Brasília and O&M Transmission companies. This led to the early meeting of the proposed target for 2025. In 2025, this target's metrics will be reassessed to ensure the improvement of our performance and commitment to occupational health and safety management.

[6] Purchasing from local suppliers: We are committed to maintaining and expanding our local supply chain. However, even if it is circumstantially met, the target remains challenging and under evaluation, given that certain products and services are not always available locally.

[7] Procurement from sustainable suppliers: In 2024, we achieved the established metrics for 2025 and 2030. However, the objective remains challenging and under evaluation, since such results are subject to variation whenever we sign new contracts.

[8] Cybersecurity assessments and training: In 2024, we carried out a one-off project, called Cyberboost, aimed at adding cybersecurity controls and a greater number of assessments. Our efforts in defending against cyber threats have led to the targets being exceeded. However, the targets remain challenging and their metrics will be reassessed to ensure the company's greater security and commitment to the issue.

[9] ESG variable remuneration: The long-term variable remuneration model is established for the three-year cycle, with the current model in force until 2025. The weight of ESG goals for long-term variable compensation will be analyzed and defined for subsequent cycles.

[10] ESG Financing: In full expansion in the energy sector, we stand out for our robust organic growth supported by a significant annual funding plan. We are dedicated to transforming our debts into concrete benefits for the environment and society, reaching 85% of our financing classified as green/ESG (Environmental, Social and Governance) in 2024. This pioneering approach reflects our commitment to sustainability and the fight against climate change. However, it is crucial to note that these contracts have varying maturities, and meeting the target in 2024 does not guarantee their fulfillment in subsequent years. This scenario presents an ongoing challenge for us to maintain compliance with these debts and ensure sustainable financing year after year.

Our contribution to the SDGs

Our initiatives seek to contribute to the construction of a fairer, more egalitarian and healthier society and to the achievement of the Sustainable Development Goals (SDGs), especially those related to clean and affordable energy (SDG 7) and action against global climate change (SDG 13).

The Sustainability Committee, which supports the Board of Directors, is responsible for monitoring our contribution to achieving the SDGs. Thus, these objectives inspire or are inserted as a fundamental element in the following documents:

- Bylaws
- Corporate Purpose , Values and Code of Ethics
- Environmental Policies
- Social Commitment Policies
- Policies and regulations related to corporate governance

Our main focus: SDGs 7 and 13

Actions aligned with the SDGs

OUR MAIN FOCUS

7 AFFORDABLE AND CLEAN ENERGY

- We made 6,610 new energy connections through the Light for All Program in Bahia, with an investment of R$ 320.1 million.
- Another 748,000 consumers registered in 2024 in the Social Energy Tariff.
- 88% of our generation capacity is from renewable sources.

13 CLIMATE ACTION

- Commitment to reduce emissions in power generation to 20 gCO_2/kWh generated by 2030. In 2024, the intensity was 4.3 gCO_2/kWh generated.
- Consideration of climate risk in investment decisions.
- We created the Carbon2Nature joint venture. With nature restoration and conservation projects, it contributes to decarbonizing the economy through the sale of carbon credits and finances additional climate mitigation measures.

CONTRIBUTION TO THE OTHER SDGs

1 NO POVERTY

- Neoenergia Institute projects benefited 649,000 people in 2024.
- The Energizar Project supports vulnerable communities near our operations.
- Energy Efficiency Projects in low-income communities served 220,000 people in 2024.

2 ZERO HUNGER

- The Volunteer Program provides an opportunity to engage employees in initiatives that impact vulnerable communities. One of the actions developed is the collection and donation of food. Through Operation Kilo, they raised more than 42,500 kilos that benefited 130 NGOs.

3 GOOD HEALTH AND WELL-BEING

- We maintain medical and health services for employees in all locations, including diagnosis of work-related issues and chronic diseases.
- We run health campaigns, such as flu shots.
- We encourage sports and wellness activities.
- Through the SER Program—Health, Education, and Income—we focus on key pillars that directly impact the Municipal Human Development Index (MHDI) in Northeast municipalities, particularly in areas with wind farms and transmission lines.
- The Energizar Program focuses on physical and mental health actions of the community in locations in Bahia, Pernambuco and Rio Grande do Norte.

Actions aligned with the SDGs

CONTRIBUTION TO THE OTHER SDGs

- In 2024, we conducted more than 1.5 million hours of training, with an average of 97 hours per employee.
- Our School of Electricians trains and supports the entry into the labor market of residents of the areas where our electricity distributors operate.
- Energy Efficiency projects for safe and conscious energy use are introduced in schools and communities.
- The Neoenergia Institute's educational projects.
- The Energizar Program, for women's literacy and youth preparation for Enem.

- In 2024, 519 professionals completed the course at the School of Electricians, of which 268 were hired, 54.5% of whom were women. In the year, we celebrated more than a thousand women trained since the beginning of the project.
- Since 2023, we have run a program to combat violence against women in various forms (physical, psychological, patrimonial, sexual and moral).
- We launched an exclusive talent program for black people, Potencialize, to expand the presence of black and brown professionals in leadership positions.
- Projeto Jogando Juntas, from Instituto Neoenergia. We selected 13 socio-sports projects aimed at female empowerment through sport, to reduce social and gender inequalities.
- Team Neoenergia consists of seven athletes from different sports who are sponsored by the company, ratifying our commitment to diversity.

- We implement water management and consumption initiatives across all our facilities.
- Hydroelectric plants have projects focused on river spring restoration.
- The SER Project promotes water and food security actions in rural areas adjacent to our wind farms.

- Job creation, with 42,138 direct and third-party jobs in the 18 states where we operate.
- Occupational accidents: target of obtaining in 2030 a rate of <0.39 of accidents with and without leave of absence of own employees (0.44 in 2021).
- Hiring labor in local communities, with a goal of having 12% of women in electrician positions by 2030.
- Sustainable purchasing practices, with a commitment to reach more than 85% of the percentage of relevant suppliers classified as sustainable by 2030.

- In 2024, we invested R$ 255.9 million in Research, Development and Innovation (RDI) projects, 63% more than in the previous year (R$ 160.3 million).
- Target to have 90% of high and medium voltage networks digitized by 2030.
- Building on the Social Hackathon model conducted with the Rede Muda Mundo in 2023, we developed the Neoenergia Future Talents Program with a social focus.

- In 2024, our Volunteer Program mobilized 4,208 employees to support high-impact social initiatives benefiting residents in our areas of operation.
- Neoenergia Institute's projects in the Art and Culture and Social Action pillars seek to reduce inequalities in the regions in which we operate.

- We invested in the Electric Mobility Program, which includes Aneel RD&I projects such as the Electric Truck with an intelligent charging management system.
- We installed a Green Corridor in the Northeast, with 17 charging stations along 1,200 kilometers between Salvador (BA) and Natal (RN).
- The Green Trail, in Fernando de Noronha, establishes sustainable mobility for tourism, public services and administrative activities. In 2024, we delivered the first 100% electric buggy, expanding mobility on the island.

Actions aligned with the SDGs

CONTRIBUTION TO THE OTHER SDGs

- We use natural resources efficiently. This involves careful management of materials and the rational and sustainable use of water.
- We work with suppliers and other value chain actors to develop circular economy systems, featuring more recovery and recycling initiatives.
- We participate in the Anchoring Sustainable Value Chains project in Brazil, which aims to support small and medium-sized suppliers to transition to a circular and low-carbon economy.

- Coralizar Project, developed by the Neoenergia Institute for the restoration, maintenance and adaptation of coral reefs.

- We apply the hierarchy of mitigation (avoid, minimize, remedy and, as a last option, compensate) in all our projects.
- We have a 2030 Biodiversity Plan that proposes to achieve a net positive impact on biodiversity by 2030.
- We invest in protected and multiplexed aerial networks to minimize impacts of these structures on vegetation.
- Reforestation in Permanent Preservation Areas of the reservoirs of the HPPs.

- We have an Integrity Program that is aligned with Brazil's anti-corruption law.
- Our compliance system has been recertified to ISO 37001.
- We hold the Pró-Ética Company Seal, awarded by the Brazilian Comptroller General's Office (CGU).
- We were the recipient of the Leaders League Compliance Awards for the best compliance program among energy and infrastructure companies in the country.
- Our suppliers are committed to complying with the Code of Ethics and the Anti-Corruption and Fraud Policy.
- We are part of the Anti-Corruption Platform of the Global Compact Brazil Network.

- We adhere to or support external initiatives aligned with sustainable development, such as: the Sustainable Development Goals (SDGs), Global Compact, Foward Faster Initiative, Energy Compact (United Nations), Brazilian Business Council for Sustainable Development (CEBDS), among others.
- Our vice-president of Regulation, Institutional and Sustainability, Solange Ribeiro, is vice-president of the UN Global Compact Council.

2. Environmental

Priorities: decarbonization, biodiversity and sustainable use of resources

We merge our commitment to the environment into all our activities, processes and initiatives with three main objectives: to reduce greenhouse gas (GHG) emissions; to ensure the conservation, protection and promotion of biodiversity; and to use natural resources sustainably and efficiently.

Most of our GHG emissions occur upon the start-up and operation of our thermal plants (Termopernambuco, with a combined cycle of gas and steam; and Tubarão, in Fernando de Noronha, powered by diesel). We seek to reduce these impacts with investments focused on renewable energy. We also adjusted activities such as the replacement of equipment that uses substances that deplete the ozone layer, operation of buildings, offices and work centers. Our decarbonization initiatives include the progressive replacement of our companies' fleets with emission-free vehicles. We have set goals for our fleet of light vehicles to be 100% sustainable by 2030, considering flex, hybrid and electric vehicles, with 50% of the fleet electrified.

The reduction of indirect emissions must be achieved by providing our customers with energy and green products and services, and by the progressive decarbonization of the supply chain.

Our climate action is supported by another commitment: the protection of nature, addressing three factors driving the environmental crisis: climate, biodiversity and overexploitation of natural resources.

We consider biodiversity loss to be critical for us, as we interact with different ecosystems and species over a wide geographical area. Our 2030 Biodiversity Plan, prepared together with Iberdrola, includes a commitment to have a net positive impact on biodiversity by 2030.

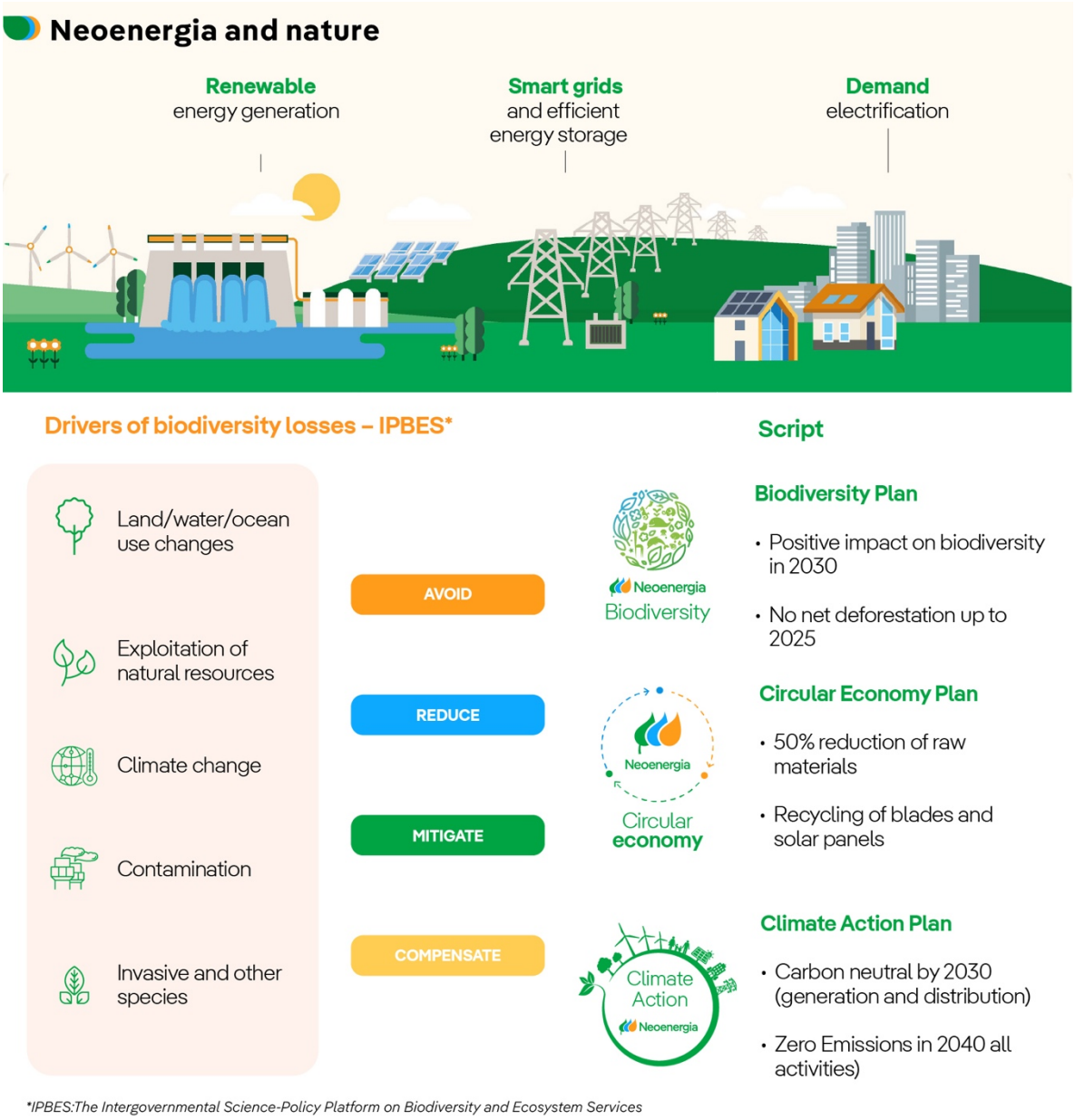
Another priority is the efficient use of natural resources. This involves the careful management of water resources and the rational and sustainable use of water. In addition, we work with our suppliers and other actors in the value chain to develop circular economy systems, with further recovery and recycling initiatives.

2.1 Neoenergia and nature

We work to build a business model in harmony with nature and human beings, committed to continuing to lead a sustainable energy matrix. This goal aligns with the 2050 Vision of the United Nations Convention on Biological Diversity, of "Living in harmony with nature." We understand that economic and social development is linked to the use of natural capital, which must occur responsibly to ensure the integrity of ecosystems and biological diversity.

We work on three fronts that, together, help us reduce or eliminate our main impacts. We establish and periodically update the action plans associated with these lines of work:

- Climate action: establishes the strategy, work plans and objectives for reducing emissions and combating climate change.
- Circular economy: promotes the sustainable use of resources, increases the useful life of our assets and seeks to reduce the use of raw materials and the generation of waste.
- Biodiversity protection: integrates biodiversity conservation into decision-making, minimizes negative effects, and establishes impact recovery and compensation programs.



Environmental governance and management

GRI 3-3_300 – MATERIAL TOPICS: CLIMATE CHANGE | BIODIVERSITY

GRI 2-23 | SDG 16.3

Our environmental policies are integrated into the sustainable development strategy and express our commitment to creating value that respects natural capital, as it is on this capital that we develop our activities. Toward this end, we seek to involve different interest groups in this prioritization, including the communities where we are present. Adjusted to the goals of the Paris Agreement and the United Nations 2030 Agenda, our environmental policies are as follows:

Sustainable Management Policy – We base our principles of action on environmentally sustainable, competitive economic activities with high quality of service, which generate shared value, respect human rights and promote the use of clean and renewable electricity.

Environmental Policy – Defines the basic principles of action, which involve respect for nature, biodiversity and historical-artistic heritage, the sustainable use of natural capital, compliance with legislation, the

encouragement of innovation and the adoption, in all activities, of the mitigation hierarchy principle (avoid, minimize, repair and, ultimately, compensate).

Biodiversity Policy – Establishes four lines of action: i) protect biodiversity and make sustainable use of natural capital; ii) identify, quantify and continuously assess the impacts and degree of dependence of our activities; iii) collaborate with interest groups; iv) value and raise awareness about the relevance of protecting and conserving biodiversity.

Climate Action Policy – Determines our commitment to the fight against climate change, taking a leadership position (directly and establishing alliances), promoting awareness (impacts, challenges and benefits of its realization) and contributing to a carbon neutral and sustainable future.

Environmental Management System

Our Environmental Management System (EMS) is guided by environmental policies and follows the guidelines of the Iberdrola Group. There is a common environmental framework among our companies, respecting different businesses and regional specificities. The EMS is based on international procedures and standards and we currently are certified by the ISO 14001 standard in our companies in the Networks, Renewables and Liberalized businesses. We assume the precautionary principle in the planning and execution of activities, adopting measures capable of minimizing environmental risks.

We also apply the mitigation hierarchy (avoid, minimize, remedy, and, as a last option, compensate) across all projects. We analyze alternatives for the location of projects, which are decisive to prevent new infrastructures from being built in protected areas or areas of high biodiversity value.

All our certifications are presented in Annex 1: Additional information.

The system also aims to measure and evaluate our environmental performance, considering a life cycle perspective. Through the EMS, these policies are converted to the following guidelines:

Corporate Environmental Footprint

We measure our environmental performance based on Iberdrola's Corporate Environmental Footprint (CEF), which includes Neoenergia. We assess the effects of our activities on the environment from a life cycle perspective (ISO/TS 14072:2014). The CEF makes it possible to identify, evaluate and adopt actions to eliminate or mitigate our impacts, support decision-making to prioritize the most important measures and also inform our stakeholders about the evolution of our initiatives.

2.2 Climate action

GRI 3-3_305 – MATERIAL TOPIC: CLIMATE CHANGE | SASB IF-EU_110a.3

We are committed to accelerating a just energy transition toward climate neutrality, guided by a clean, reliable, and sustainable business model. We view the climate agenda as both a social necessity and an opportunity for portfolio expansion, strengthening climate resilience at both the corporate and unit levels. To this end, we have established strategic actions and targets aimed at climate neutralization and ensuring universal access to clean and affordable energy for the Brazilian population.

Innovation and new business development is a key factor in our strategy, as it is a tool that boosts competitiveness, maximizing the use of technology in activities that contribute to a just transition. Some representative examples are: the commitment to green hydrogen, digitalizing and automation, or disruptive technologies. More information on innovation projects is presented in Section 4.6 Research, Development and Innovation.

CLIMATE INITIATIVES WE SUPPORT

Organization	Plataform/Initiative
Global Pact	Forward Faster
Global Pact – Rede Brasil	Climate Action Platform
United Nations	Energy Compact
Brazilian Business Council for Sustainable Development (CEBDS)	Technical Chamber of Climate, Energy and Sustainable Finance (CT Clima)

Our contribution to the fight against climate change

Climate governance

Since 2018, our Corporate Governance System has incorporated the fight against climate change as a priority. The Climate Action Policy sets the framework for our strategy and our business model, in line with the Paris Agreement and the 2030 Agenda in the fight against climate change.

The four core elements of the Task Force on Climate-related Financial Disclosures (TCFD) – Governance; Strategy; Risk Management; and Metrics and Targets – support our management of climate risks and opportunities, as well as decision-making processes and the analysis, management and reporting of non-financial indicators. Discontinued in 2023, the TCFD's recommendations were incorporated into the International Financial Reporting Standards, in IFRS S2 – Climate-related Disclosures. For publicly traded companies, IFRS S1 (Sustainability) and S2 (Climate – the latter broader than the TCFD) will be mandatory in Brazil as of 2026. Until then, companies can make their disclosures based on the TCFD. Our progress is communicated annually through reporting on Stock Exchange indices and in the CDP Climate Notebook.

CORE ELEMENTS OF THE TCFD

Governance (CDP: items C1.1, C1.2, C1.3)

Our Board of Directors (BoD) considers climate change a priority element and integrates it into the decision-making process. The Board of Directors has the support of the Sustainability Committee on topics such as sustainable development, decarbonization of the economy, climate change, biodiversity, social action, climate resilience, human rights, quality and innovation. The Superintendency of Innovation, Sustainability, Climate Change and Corporate Social Responsibility is responsible for actions to comply with the Climate Action Policy, raise awareness, promote adaptation and mitigate climate change. The Corporate Risk Superintendency is in charge of controlling and monitoring the strategic risks of activities and businesses, including climate issues. The Board of Directors has a training and knowledge update program for its members, which includes the topics of combating climate change and decarbonization. GRI 2-17

Strategy (CDP: items C2.1, C2.2, C2.3, C2.4, C3.1)

Our business strategy is directed towards the electrification of the economy and the decarbonization of the electricity sector. To this end, we promote and distribute clean, safe, resilient and reliable energy, we invest in the expansion of wind and solar plants, with the flow of generation through transmission projects, in the digitalization of networks and in intelligent solutions for customers. Several research, development, and innovation (RDII) projects seek solutions and the creation of products and services that favor the decarbonization and electrification of the Brazilian economy.

Risk management (CDP: items C2.1, C2.2, C2.3)

The topic of climate change is part of our corporate risk matrix and the TCFD recommendations are the main guiding standard for risk and opportunity management, with continuous improvement in our climate agenda. The Superintendency of Innovation, Sustainability, Climate Change and Corporate Social Responsibility, with the support of the Superintendency of Risks and the business and corporate areas, maps and monitors risks (physical and transitional) and climate opportunities. Risks are analyzed using climate scenarios. This result guides action plans for mitigation and adaptation and supports our strategy. The decision around new renewable generation projects considers a climate dossier, which influences the investment dossier, a document that determines the decision-making about the project.

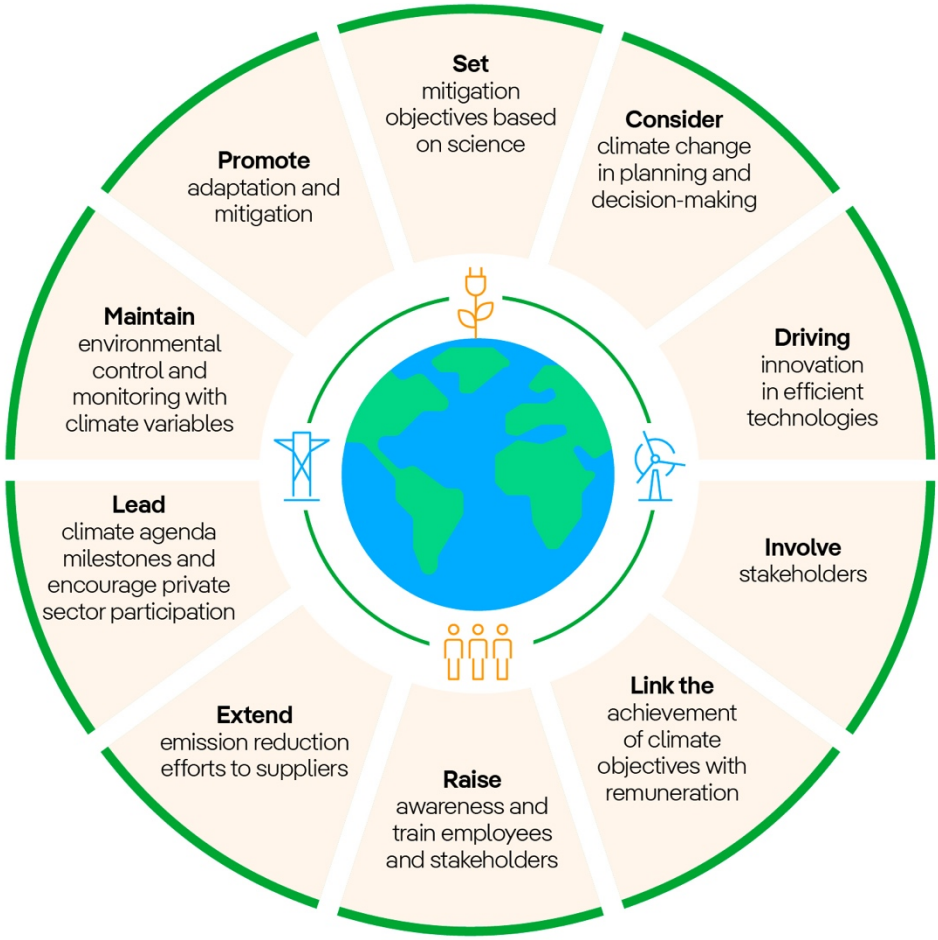
Metrics and targets (CDP: items C4.1, C4.2, C4.3, C5.1, C6.1, C6.2)

- Greenhouse gas inventory – Scopes 1, 2 and 3: creates the baseline for monitoring the achievement of targets.
- The goal of reducing the intensity of generation emissions is part of our ESG commitments, towards climate neutrality.
- We joined the UN Global Compact's Forward Faster initiative to accelerate private sector action, the SDGs and the 2030 Agenda.
- Internal Carbon Pricing Process (ICP): identifies decarbonization pathways and the abatement cost of initiatives.
- Development of Neoenergia's decarbonization strategy (scopes 1, 2 and 3).
- Energy Compact commitment.

Climate Action Plan

The Iberdrola Group's Climate Action Plan, which extends to all its subsidiaries in the countries, including Neoenergia in Brazil, is based on defining the levers, actions and associated metrics that, in turn, contribute to the decarbonization of the economy.

Basic principles of the Climate Action Plan



Climate action objectives and elements

We have made a commitment to reduce the emissions intensity of energy generation from 61 grams of CO_2e per kWh, verified in 2021, to 36 grams of CO_2e per kWh generated in 2025 and 20 grams of CO_2e per kWh in 2030, in addition to achieving carbon neutrality before 2040. Between 2017 and 2024, the emissions intensity per kilowatt of energy generated went from 128 gCO_2e/kWh to 4.3 gCO_2e/kWh.

Other commitments we have made to reduce emissions include: achieving 83% of digitalized high and medium-voltage grids by 2025 and 90% by 2030; expanding the electrification of the company's own light fleet to 50%; and reaching a 100% sustainable fleet by 2030 (flex, hybrid and electric vehicles).

Just and inclusive transition

We seek to promote a sustainable, fair, and inclusive energy transition that creates value to be shared with society and is aligned with the goals of the Paris Agreement. Internal and external actions aim to generate knowledge and mobilize interest groups around the topic of climate change.

In 2024, in a parallel event to the G20 Summit and together with the Global Compact, we held a roundtable on the role of the oceans in the energy transition at our headquarters in Rio de Janeiro. We also participated in the 16th edition of Climate Week NYC, which highlighted the urgency of accelerating climate action. Organized by the UN and The Climate Group, the event brought together leaders from various sectors of Government and the private sector to promote sustainable practices and encourage the adoption of climate commitments.

CLIMATE CHANGE AWARENESS INITIATIVES

Internal actions	External actions
▪ Courses on Iberdrola's global platform ▪ Workshops and training on climate change projects coordinated by the Superintendence of Innovation, Sustainability, Climate Change and Corporate Social Responsibility in partnership with business and corporate areas ▪ Training for the Board of Directors on climate change and human rights ▪ Business workshop on climate resilience and adaptation	▪ Energy efficiency educational projects, focusing on the efficient use of electricity (more information in Energy efficiency) ▪ Neoenergia Institute's projects in the Biodiversity and Climate Change pillar (see Neoenergia Institute) ▪ Social tariff for low-income families (see in Access to energy) ▪ Participation of the Vice President of Regulation, Institutional and Sustainability in national and international events that address energy transition and the fight against climate change

Climate risk and opportunity management

GRI 201-2 | SDG 13.1 | PG 7

Risks

In the coming years, it is expected that the frequency and intensity of extreme or acute weather events will increase, which raises the risks to our assets. These risk are addressed in our General Corporate Risk Management Policy. Technological and geographic diversification is a factor in mitigating physical risks, since we have facilities in different regions of the Brazilian territory, as well as various businesses (generation, transmission, distribution and sales).

An analysis of the risks of climate change is part of the Investment Dossier, which supports the decision to continue a given project. This is a way to internalize knowledge about global climate change from the project formulation stage, minimizing economic losses. We are improving our analysis tools so that we can calculate and publish the financial implications of climate change by 2026, which we do not currently do.

For the management of physical climate risk, we develop innovative methodologies with the support of external partners.

- Together with the Climate Center of Coppe/UFRJ, in 2019-2020 we created a methodology for assessing the physical risk of Termopernambuco, considering the dimensions of climate threats, sensitivity, and adaptive measures. We customized the methodology for other assets (hydroelectric, transmission, distributor, and wind generation) in 2021. Waycarbon supported the diagnosis of georeferenced climate threats. And, in partnership with NINT, in 2021 and 2022 we identified future climate threats, such as temperature variations, rainfall volumes, fires, floods, and similars.
- With Clima Tempo, in 2023 we conducted a project to build climate scenarios in the state of Pernambuco through an analysis of the occurrences of shutdowns and the current and future impact in relation to wind, temperature and precipitation and their projections until 2040. The result of this work will be a Climate Change Adaptation Plan for the state.
- We have also worked with Iberdrola to develop a standardized methodology for all our companies, seeking to assess exposure to physical risks across all our assets and to critically analyze transition risks and opportunities.

Risk management and resilience mechanisms

We have implemented a set of management mechanisms to minimize future economic losses, protecting the business, based on our capacity for adaptation and climate resilience, such as:

- Integration of climate change as a key element of management and corporate governance and considered in decision-making for new investments;
- Projections of climate threats in the medium and long term, in the territories where we have assets;

- Insurance coverage;
- Diversification of assets (different geographical locations, technologies, lifespan, etc.);
- The project and specifications of the new equipment take into account more severe climate scenarios, and technological improvements will allow greater economic value to be extracted from the changes implemented;
- Proactive attitude in collaboration with third parties, participating in the dialogue on climate adaptation and energy transition. Also, collaboration with other agents in the sector and in the processes of capturing knowledge of climate science as a key action to advance profitably while developing a resilient activity;
- Continuous innovation as a strategic action;
- Emissions intensity targets and preparation of a decarbonization roadmap to take on science-based targets, from the Science Based Targets initiative (SBTi).

Opportunities

As a company focused on clean energy investments for decarbonization, decentralization, and network digitalization, we have identified how climate change can turn into opportunities for our business.

We operate in the large solar generation market, we have large installed capacity for onshore wind generation, we prospect offshore wind projects and, to participate in the reserve capacity auction, we invest in grid digitalization and electromobility.

In CDP's Climate booklet, we communicate the following climate opportunities through the CDP Climate booklet:

- Development and expansion of low-carbon products and services;
- Access to new capital markets, such as sustainable finance and green bonds;
- Development of new products and services through IDP projects;
- Expansion of renewable generation, in projects that can generate carbon credits.

Carbon credits

In July 2024, we joined forces with Iberdrola to create the Carbon2Nature joint venture. Focused on the development of nature restoration and conservation projects, it contributes to decarbonization objectives through the sale of high-quality carbon credits and finances additional climate mitigation measures. We have a 49% stake in the company and Iberdrola has 51%.

MAIN CLIMATE RISKS AND OPPORTUNITIES GRI 201-2 | SDG 13.1 | PG 7

RISKS	OPPORTUNITIES
Mandatory carbon pricing At the end of 2024, the Brazilian government approved a bill to regulate the carbon market in Brazil. The text creates the Brazilian Greenhouse Gas Emissions Trading System (SBCE). This system will price Termopernambuco's emissions. Our Internal Carbon Pricing Project (ICP) estimated the impact on the profitability of the thermoelectric plant, exploring different market designs (% offset/compensation, emissions threshold, free allocation, revenue recycling, carbon price).	Low-carbon products and services It allows for the expansion and consolidation of onshore wind generation; large-scale solar generation; the licensing of offshore wind farms; investment in electric mobility and green hydrogen products; nature-based solutions; trading of PPA (Power Purchase Agreement) renewable energy sales contracts and those associated with Renewable Energy Certificates (RECs), as well as the sale of carbon credits.
Hydrological risk The variability of weather conditions (temperature, rainfall, drought) is a natural condition of hydroelectric generation and hydrological issues represent a potential risk to operations. Brazilian market regulations seek to mitigate the hydrological risk of individual plants through the Energy Reallocation Mechanism (MRE), which shares among its members the financial risks associated with the sale of energy by hydraulic plants dispatched in a centralized and optimized manner by the ONS. In addition, there is a compensation factor, the Generation Scaling Factor (GSF), a measure of hydrological risk that analyzes the relationship between the volume of energy produced and the physical guarantee of each plant participating in the MRE.	Development of new products and services Aneel PDI and innovation projects support anticipating trends and developing products that are now required by the decarbonization and digitalization process, putting the company at the forefront of the sector. These projects can gain commercial scale, constituting new business fronts. Today we invest in electric mobility, through the development of the largest green corridor in the Northeast; in a green hydrogen pilot plant; in digital modernization projects; and in energy storage through lithium-ion batteries, just to name a few examples.
	New business Partnership with the Iberdrola group, to create Carbon2Nature Brazil. Focusing on the development of nature restoration and conservation projects, it contributes to the decarbonization objectives through the commercialization of carbon credits.
Physical risk of extreme weather events Heavy rainfall, flooding, strong winds and cyclones can increase the frequency or duration of power outages, as well as force distributors' maintenance and operation teams to carry out network inspections more frequently than today. Vulnerability diagnostics, with action plans for adaptation, minimize the threat of an exaggerated increase in operating and maintenance costs that lead to an imbalance between business revenues and expenses.	Access to new capital markets We were the first company in the Brazilian electricity sector to issue green debentures, in 2019. We were also pioneers in issuances backed by a green financing protocol, the Green Finance Framework. Access to green bonds and sustainable financing has been an important driver to accelerate our investments for decarbonization, climate adaptation, decentralization and digitalization of the Brazilian electricity system. More information in the section Sustainable Financing.

Risks and opportunities of energy transition

	Description	Management/mitigation	Opportunities
Market and credit	• Evolution of electricity prices, the cost of fuels and emission rights, as well as commodities • Demand variations • Increasing cost of insurance • Impact of climate change on counterparties (banks, suppliers)	• Fostering PPAs • Green Financing • Integration of generation and commercial activities • Internal electricity price projections carried out by Neoenergia's specialist area, taking into account national decarbonization plans • Climate change risk analysis in new investments • Electrification of the economy • Third-party credit analysis • Company's negotiating capacity	• Greater penetration of renewable energy and storage derived from the decarbonization of the economy • Greater relevance of networks (greater digitization, smart grids and system flexibility) in the electrification process derived from decarbonization • Increased electrification of end uses, particularly for heating (storage, heat, etc.), as well as the development of electrification-based solutions for industrial demand, such as green hydrogen combined with renewable energy for non-electrifiable energy applications • Improved energy efficiency and associated consumer benefits and the relationship with them • Advantages in raising financing in the face of increasing pressure from the financial sector and capital markets
Political and legal	• Regulatory and tax changes • Rising reporting requirements • Third-party demands	• Strong internal governance, in line with best practices • Diversification • Active participation in alliances and forums • Accumulated experience in monitoring risks	
Technological	• Development of new, more efficient technologies • Risks associated with non-mature technologies • Acceleration of distributed generation • Exposure to abandoned assets	• Concentrated investment in mature renewable networks and technologies (hydro, wind and solar) • Progressive development of new projects based on emerging technologies • Electrification of the economy • Human and technical capabilities • New alliances with tech companies	
Reputacional	• Stigmatization of the sector • Changes in consumption habits • Increased concern about negative feedback from stakeholders	• The electricity sector is necessary and key to the electrification of the economy • Iberdrola's pioneering role in the fight against climate change • Internal launch of initiatives focused on social and biodiversity aspects	

Indicators and metrics

The strategy for the decarbonization of our portfolio and production processes is supported by a series of indicators on climate change and energy transition. Based on this analysis, we develop low-emission products, services and/or technologies that include: emissions intensity, energy use, energy intensity, energy mix, installed renewable capacity, Research and Development + Innovation projects, as well as capital investments (Capex).

As part of our ESG commitments, we have assumed the following goals: i) reduce the emission intensity of generation to the level of 20 grams of CO_2e per kWh by 2030 (in 2021 it was 61 grams); ii) move from the level of 5% of the fleet of electrified light vehicles to 50% in 2030; iii) keep 100% of the light fleet sustainable (flex, hybrid and electric vehicles); iv) reach 90% of the digitalized high and medium-voltage networks, compared to 72% in 2021; v) contribute to ensuring that the supply chain is in line with our sustainable procurement criteria, which include indicators related to the fight against climate change. Our goals are detailed in the ESG+F Commitments section – and are available on our corporate website.

Other aspects associated with the energy transition

Demand management

GRI ex-EU6

We promote more conscious, efficient and safe energy consumption in order to reduce greenhouse gas emissions and contribute to the fight against climate change.

Our main initiative is the Energy Efficiency Program (PEE), which joins a number of projects aimed at all customer classes, but with an emphasis on low-income residential consumers. It includes replacement of incandescent and fluorescent lamps with LED units, awareness campaigns and training of teachers and students on the issues of combating energy waste, among other initiatives. The program also includes the public sector and charitable institutions with the replacement of light bulbs with LED models, renovation of electrical installations and installation of photovoltaic panels. The projects are detailed in the Energy Efficiency section.

Commercial and industrial customers have access to initiatives to diagnose and propose measures to save and improve energy efficiency, such as replacing lighting and air conditioning with more efficient models, optimizing heat and cold processes, among others. Check it out in Main products and services – Liberalized.

Intelligent networks

Investments in automation and digitalization are a priority and are in line with the commitment to reach 90% of high- and medium-voltage grids digitalized by 2030. At the end of 2024, this proportion reached 80%. **SASB IF-EU-420a.2.**

In the event of a power outage, as in the case of thunderstorms, self-healing systems reestablish the power supply automatically. The area affected by the problem is isolated and the largest number of consumers can have their power restored in up to 60 seconds.

We participate in the iNET 30 Project, a global initiative by Iberdrola to transform the Networks business into a more digital, efficient and robust way so that it can achieve long-term goals by 2030. For this, it will be necessary to digitalize networks and optimize processes through automation and the use of artificial intelligence, preparing them for the energy transition.

Designed to reinforce us as a top-tier distributor, iNET30 leverages digital network technologies and maximizes the value of data to improve all operational and customer-related processes. With a ten-year horizon, this project's aim is to place us at the forefront of grid digitalization in the energy industry, with high standards in quality of service, customer satisfaction and operational efficiency. Other components of the iNET30 are: automation, investments in telecommunications and greater and better data management.

Availability and reliability

GRI EU10 | SDG 7.1

Our companies have no direct responsibility for the long-term capacity planning of the electricity systems they operate, as this activity is centralized within the federal government. What they do is decide on investments in line with business planning processes.

Investments in maintenance and automation ensure high levels of availability of power generators, as well as transmission systems, which already are above the limit established by the National System Operator (ONS) at between 95% and 98%.

AVERAGE GENERATION AVAILABILITY (%) GRI EU30 | SDG 1.4, 7.1

	2024	2023	2022
Hydroelectric	98.6	97.6	96.2
Wind	96.9	96.1	97.5
Thermoelectric – combined cycles	95.2	97.1	96.2

Fuels

Our two thermal generators use fossil fuels: natural gas, by Termopernambuco, with combined cycle technology (550 MW of capacity); and diesel, at the Tubarão Plant, an isolated system that supplies the island of Fernando de Noronha, with a small generation capacity (10 MW).

In Fernando de Noronha, we are prospecting alternatives for the decarbonization of the archipelago. A floating solar plant will be installed on a lake behind the Xaréu Dam, an area belonging to the Pernambuco Sanitation Company (Compesa), the largest energy consumer on the island. It will reduce greenhouse gas emissions in the archipelago, covering more than 50% of the energy consumed by Compesa on the site.

Greenhouse gas (GHG) inventory

GRI 3-3_305 – MATERIAL TOPIC: CLIMATE CHANGE | SASB IF-EU-110a.3

We calculate and annually disclose our greenhouse gas (GHG) emissions inventory, which has been recognized with the Gold Seal awarded by the Brazilian GHG Protocol Program. The survey covers all our operations.

In order to reinforce our commitment to combat climate change and reduce the intensity of our emissions, we have decided that all the construction of new assets and expansion of the installed capacity of energy generation will be based on renewable sources. Currently, 88% of our installed capacity is renewable, from hydro, wind and solar sources.

The inventory of direct and indirect emissions from all our activities is verified by an independent third party, per the NBR-ISO 14064 standard and the Verification Specifications of the Brazilian GHG Protocol Program. The inventory can be consulted on our website.

Below is the GHG inventory with data available as of the date of approval of this Report.

GREENHOUSE GAS EMISSIONS (tCO_2e)[1]

GRI 305-1, 305-2, 305-3 | SDG 3.9, 12.4, 13.1,14.3, 15.2 | PG7, PG8 | SASB IF-EU-110a.1

	2024	2023	2022
Scope 1: Direct emissions (tCO_2e)	108,284	104,025	84,570
Scope 2: Indirect emissions (tCO_2e)	415,898	208,392	331,650
Scope 3: Other indirect emissions (tCO_2e)	2,023,488	1,678,035	1,372,262

[1] Revision of the scope 1 data published in 2023 (104,024 tCO2e) to comply with the 2023 GHG Inventory audited and published on our website. GRI 2-4

Direct GHG emissions– Scope 1

In 2024, direct emissions, scope 1, were 108,284 tons of CO_2 equivalent (tCO_2e), 45% (48,722 tCO_2e) of which referred to power generation units. These emissions come from sources that are owned or controlled by us at the operational stage. The emission factors used to calculate these emissions are obtained from official sources released annually by the Brazilian GHG Protocol Program. They include the following emissions:

- Installations for the generation of electricity (fuel consumption);
- Methane (CH4) and nitrous oxide (N2O) associated with fuel consumption;
- Hexafluoride (SF6) fugitives in distribution networks;
- Associated with the displacement of employees with fleet vehicles (combustion of mobile sources);
- Associated with fugitive emissions of refrigerant gases;
- Associated with changes in land use: by volume of vegetation generated in pruning activities.

The following two tables show the evolution of Scope 1 emissions in electricity generation facilities, which totaled 48,722 tCO_2e, 56% of which were derived from Termopernambuco and 44% from the Tubarão Plant (PE). Other facilities and operations, such as the use of generators and refrigerant gases in offices, and fleet vehicles, totaled 59,562 tCO_2e. For Termopernambuco, the total emissions in 2022 refer to the generation of a machine start test after maintenance stoppage, because in that year there was no generation of energy for sale, as the plant was not dispatched by the National System Operator. In 2023 and 2024, there was generation and commercialization of energy.

EMISSIONS FROM POWER GENERATION FACILITIES – SCOPE 1 (tCO_2e)[1]
GRI 305-1 | SDG 3.9, 13.1, 14.3,15,2 | PG7, PG8 | SASB IF-EU-110a.1

	2024	2023	2022
Generation plants	48,722	49,484	19,337

[1] Data published according to the available Greenhouse Gas (GHG) Inventories on the website.

OTHER SCOPE 1 EMISSIONS (tCO_2e)[1] GRI 305-1 | SDG 3.9, 13.1, 14.3,15,2 | PG7, PG8 | SASB IF-EU-110a.1

	2024	2023	2022	Source of emissions factors
CH4 and N2O emissions by combustion (Non-renewable generation plants)	71	67	75	IPCC
Fugitive Emissions SF6 (Electrical Distribution)	2,700	2,900	3,759	IPCC
Emissions from buildings (Fuel consumption)	78	85	28	Defra: Brazil; EPA: Brazil[2]
Mobile combustion emissions (Fleet cars)	32,088	29,819	28,420	EPA: Brazil
Land use and refrigerants emissions	24,624	21,670	32,951	IPCC
Total	**59,562**	**54,541**	**65,233**	

[1] Data published according to the Greenhouse Gas (GHG) Inventories available on the website.
[2] Defra (Department for Environment, Food and Rural Affairs, or the Department of Environmental, Food and Rural Affairs, of Great Britain, and EPA (Environmental Protection Agency), of the USA.

Indirect GHG emissions – Scope 2

Indirect GHG emissions come from the external electricity consumed by the organization. These emissions are associated with:

- Consumption of electricity during machine shutdown in thermal, renewable, hydraulic, wind and substation plants;
- Electricity consumption in the group's buildings;
- Network losses in the distribution and transmission of electricity to third parties.

To calculate these emissions, the emission factor of Brazil's electricity matrix, informed by the Ministry of Science, Technology and Innovation, is applied. In 2024, compared to 2023, the Brazilian electricity matrix had a lower share of renewable energy due to the greater activation of thermal generators, which ends up being reflected in an increase in Scope 2 emissions. The emission factors were 0.0385 tCO_2/MWh in 2023 and 0.054 tCO_2/MWh in 2024.

SCOPE 2 EMISSIONS (tCO_2e)[1] GRI 305-2 | SDG 3.9, 13.1, 14.3,15,2 | PG7, PG8 | SASB IF-EU-110a.2

	2024	2023	2022
Emissions associated with energy losses in the grid[2]	413,551	206,995	330,265
Emissions associated with the consumption of electrical energy from auxiliary systems during machine shutdown	768	615	583
Emissions associated with electricity consumption in buildings	1,579	782	802
Total	**415,898**	**208,392**	**331,650**

[1] Data published according to the Greenhouse Gas (GHG) Inventories available on the website.
[2] There was a change in the criterion in 2024, when we started to compute the gross emissions of technical losses, while until 2023 we reported the net emissions of these losses. GRI 2-4

The value of 415,898 tCO_2e refers to the total of the Neoenergia group and includes only the technical energy losses. By 2023, to avoid double counting, we would subtract the share of own renewable energy generation from the total distribution and transmission losses, disclosing the total emissions from net losses. In 2024, we published the gross amount, which also contributed to the increase in these emissions. When considering only the companies in the distribution and transmission businesses separately, the emissions associated with the losses resulted in the value of 413,551 tCO_2e.

Other indirect greenhouse gas emissions – Scope 3

Scope 3 is represented by indirect emissions, a consequence of activities derived from sources that are not owned or controlled by us. They include emissions associated with:

- Employee air travel;
- Supply chain;
- Transportation of employees from their home to the workplace;
- Purchase and sale of energy to end customers;
- Upstream emissions (Well-to-Tank - WTT) from fuels consumed and energy transmitted, distributed and consumed.

SCOPE 3 EMISSIONS (tCO_2e)[1] GRI 305-3 | SDG 3.9, 13.1, 14.3,15,2 | PG7, PG8

	2024	2023	2022
Transport emissions from employee business travel	7,712	2,785	1,411
Emissions associated with the supply chain	705,899	958,956	494,854
Emissions associated with transporting employees from their home to their workplace	11,018	5,911	19,482
Emissions associated with energy purchased from third parties for sale to the end customer	937,802	698,550	850,060
Upstream emissions (WTT) from fuels consumed and in energy transmitted, distributed and consumed. [2]	361,057	11,833	6,455
Total	**2,023,488**	**1,678,035**	**1,372,262**

[1] Data published according to the Greenhouse Gas (GHG) Inventories available on the website.
[2] There was a change in criteria in 2024, due to the incorporation of the life cycle emission factor in the energy transmitted, distributed and consumed by the Neoenergia group. GRI 2-4

The emission factors that contribute to the calculation of this scope are obtained from official sources published annually by the Brazilian GHG Protocol Program and the Department for Environment, Food & Rural Affairs (Defra).

Scope 3 emissions increased compared to 2023, mainly influenced by the incorporation of the life cycle emission factor of the fuels consumed in generation and in the energy transmitted, distributed and consumed by the Neoenergia group.

More information on Scope 1, 2 and 3 emissions can be found in the GHG Inventory, audited annually based on NBR-ISO 14064-1:2018, on our web page on the subject.

Greenhouse gas emissions intensity

The intensity of GHG emissions is associated with the use of natural gas at Termopernambuco and, consequently, with its associated emissions, which originate from the operation and maintenance activities of the plant's machines, as well as the use of diesel that powers the Tubarão TPP, in Fernando de Noronha. Between 2021 and 2024, the emissions intensity went from 61 gCO_2/kWh to 4 gCO_2/kWh. We have set the climate goal of reducing the emissions intensity of generation to 36 gCO_2e/kWh in 2025 and 20 gCO_2/kWh in 2030, towards the commitment to achieve climate neutrality.

EVOLUTION OF GHG EMISSIONS INTENSITY [1, 2] GRI 305-4 | SDG 3.9, 13.1, 14.3,15,2 | PG7, PG8

	2024	2023	2022
Specific emissions (g CO_2/kWh)	4,3	3,6	1,3

[1] Total kWh generated by the Neoenergia group is referenced in GRI EU2.
[2] Data published according to the Greenhouse Gas (GHG) Inventory available on the website.

The 2022 and 2023 emissions were specific, since Termopernambuco was not activated by the ONS in 2022 and operated for a few days in 2023. In 2024, with the termination of the contract with the natural gas purchase supplier, the plant was paralyzed between the months of May and October, when it returned to operation after signing a contract with a new fuel supplier.

Other air emissions

GRI 305-7 | SDG 3.9, 12.4, 14.3,15,2 | PG7, PG8 | SASB I-EU-120a.1

For generation plants, emissions of sulfur dioxide (SO_2), nitrogen oxides (NOx) and particulate matter (PM) also originate from the burning of fossil fuels. Thus, only the emissions of SO_2 and NOx at Termopernambuco are relevant. The control and monitoring of these emissions are carried out directly at the plant's facilities, which operates on a combined cycle of gas and steam.

NOx EMISSIONS(t)

	2024	2023	2022
Generation plants	7	7	2

INTENSITY OF EMISSIONS OF NOx (kg/MWh)[1]

	2024	2023	2022
Specific emissions	0	0	0

[1] Data calculated from Termopernambuco's NOx(t) emissions and Neoenergia group's power generation.

SO2 EMISSIONS (t)

	2024	2023	2022
Generation plants	0	0	0

INTENSITY OF EMISSIONS OF SO2 (kg/MWh)[1]

	2024	2023	2022
Specific emissions	0	0	0

[1] Data calculated from Termopernambuco's SO2(t) emissions and Neoenergia Group's power generation.

The thermoelectric plant is located in the Port of Suape, in the municipality of Cabo de Santo Agostinho, 49 kilometers from a densely populated area, which is the city of Recife, capital of Pernambuco. In this case, it can be considered that, although not very significant, 100% of NOx and SO_2 emissions are located near densely populated areas.

Particulate Matter (PM) emissions are defined as not applicable for gas-fired thermoelectric plants, according to the legislation (Conama 382/2006).

Energy consumption efficiency

GRI 3-3_302 – MATERIAL TOPIC: CLIMATE CHANGE

We optimize the use of energy throughout our value chain (production, transport, distribution, marketing and end use), considering energy efficiency in a triple perspective:

- As an electric power generation and distribution company, we seek to improve efficiency by introducing the most advanced technologies, equipment and digitalization;
- As an energy-consuming company, we promote the continuous improvement of energy efficiency in all our actions (offices and buildings, mobility, etc.);
- As a provider of energy solutions, we inform, promote and provide comprehensive efficiency solutions, in line with the strategy of reducing emissions, which contribute to the more efficient use of energy by consumers and encourage the reduction of the environmental impact of their energy consumption habits.

Internal power consumption

Energy consumption within the organization includes all our facilities, buildings and offices. Total internal energy consumption in 2024 amounted to 1,367,410 GJ, close to the previous year. GRI 2-2

The largest volumes of internal consumption in 2024 are represented by the natural gas used in power generation by Termopernambuco, the diesel that powers the Tubarão Plant in Fernando de Noronha, transformers in substations and vehicles in the maintenance fleet, especially in distribution and transmission.

INTERNAL ENERGY CONSUMPTION (GJ) GRI 302-1 | SDG 7.2, 7.3, 8.4, 12.2, 13.1 | PG7, PG8

	2024	2023	2022
Energy consumption by fuel type			
Natural gas	705,764	751,679	140,130
Diesel	805,376	747,472	851,454
Gasoline	17,364	18,244	20,409
Ethanol	138,390	122,583	129,812
Total fuels	**1,666,894**	**1,639,978**	**1,141,835**
Purchased energy	**155,021**	**138,469**	**115,984**
Equipment downtime	50,721	60,934	48,821
Buildings	104,300	77,535	67,163
Non-renewable energy sold	454,505	454,596	53,078
Total internal energy consumption	**1,367,410**	**1,323,851**	**1,204,741**

Efficiency in thermoelectric generation

We maintain actions to improve the efficiency of the Termopernambuco plant, with initiatives to prevent leaks, reduce emissions, reduce the consumption of auxiliary services, optimize the time and procedure for starting and stopping turbines, develop improvements in variable monitoring software and installation of recirculation systems, among others.

AVERAGE EFFICIENCY IN THERMOELECTRIC GENERATION INSTALLATION (%)
GRI EU11 | SDG 7.3, 8.4, 12.2, 13.1, 14.3

	2024	2023	2022
Combined cycles	51.6 %	51.2 %	42.1 %

Reduction of energy requirements for products and services

We sell new products and services to promote savings for our customers, as well as increase efficiency and care for the environment.

We also promote the reduction of consumption through energy efficiency projects aimed at the low-income population, public service and charitable entities, which are detailed in the item Energy Efficiency.

ENERGY SAVINGS OF GREEN PRODUCTS AND SERVICES
GRI 302-5 | SDG 7.3, 8.4, 12.2, 13.1 | PG 8, PG9 | SASB IF-EU-420a.3.

	2024		2023		2022	
	GJ	MWh	GJ	MWh	GJ	MWh
Photovoltaic solar energy (GD)	40,698	11,305	131,206	36,446	26,430	7,342
Other savings and efficiency actions	310,555	86,265	264,906	73,585	539,745	149,929
Green energy supplied	120,866,941	33,574,150	115,266,091	32,018,359	115,521,243	32,089,234
Total	**121,218,194**	**33,671,720**	**115,662,202**	**32,128,389**	**116,087,418**	**32,246,505**

Energy losses

We have concentrated efforts to reduce technical and non-technical losses (resulting from energy theft) in transmission and distribution networks (inspections at the point of supply, increase in first-level reviews, among others), both because of the economic impact of these losses and because of the potential that technical loss represents in greenhouse gas emissions.

Loss reduction programs and projects are carried out annually in all our distributors, which has allowed us to recover energy for the distribution system and ensure the performance standards provided for in the concession contracts.

Energy losses represent the ratio between the energy injected into the networks and the energy billed in the accumulated over 12 months. It is observed that the values calculated for 2024 showed growth when compared to 2023. Intense heat waves in the concession areas and the growth of the market led to an increase in the load and, consequently, higher losses.

Due to the recurrence of copper cable thefts, we have replaced this metal with aluminum, which does not have an attractive price in the parallel market. There is a small reduction in conductivity and the need to swab the networks more frequently that are installed along the coast to remove the saltpeter encrustations that accumulate on the cables. This has enabled us to eliminate thefts that impair supply.

The main initiatives of our distributors to combat non-technical losses involved the following actions:

- Conducting inspections for energy recovery;
- Replacement of obsolete meters with more modern equipment;
- Regularization of clandestine connections;
- Survey and inspection of public lighting with energy recovery;
- Carrying out actions with police support, which culminated in the arrest of the energy thieves.

TECHNICAL LOSSES IN TRANSMISSION AND DISTRIBUTION NETWORKS (%)

GRI EU12 | SDG 7.3, 8.4, 12.2, 13.1, 14.3

	2024	2023	2022
Transmission	1.58	1.74	1.71
Distribution	8.80	8.54	8.51

LOSSES AT TRANSMISSION COMPANIES (%) GRI EU12 | SDG 7.3, 8.4, 12.2, 13.1, 14.3

	2024		2023		2022	
	GWh	%	GWh	%	GWh	%
Afluente T	101.06	4.01	91.10	3.90	108.7	1.8
Potiguar Sul	61.81	1.21	68.00	1.32	155.8	1.9
Dourados	27.47	0.50	40.65	1.16	31.6	1.0
Santa Luzia	79.20	1.25	56.52	1.39	50.7	1.7
Jalapão	154.71	1.70	146.71	1.79	94.0	1.6
Rio Formoso	2.50	0.77	9.78	3.06	NA[1]	NA[1]
Paraíso	7.43	1.64	NA[1]	NA[1]	NA[1]	NA[1]
Itabapoana	28.85	84.14	NA[1]	NA[1]	NA[1]	NA[1]

[1] NA: Not applicable. The Rio Formoso transmission line started operating in 2023 and Paraíso and Itabapoana, in 2024.

LOSSES AT DISTRIBUTORS (%) GRI EU12 | SDG 7.3, 8.4, 12.2, 13.1, 14.3

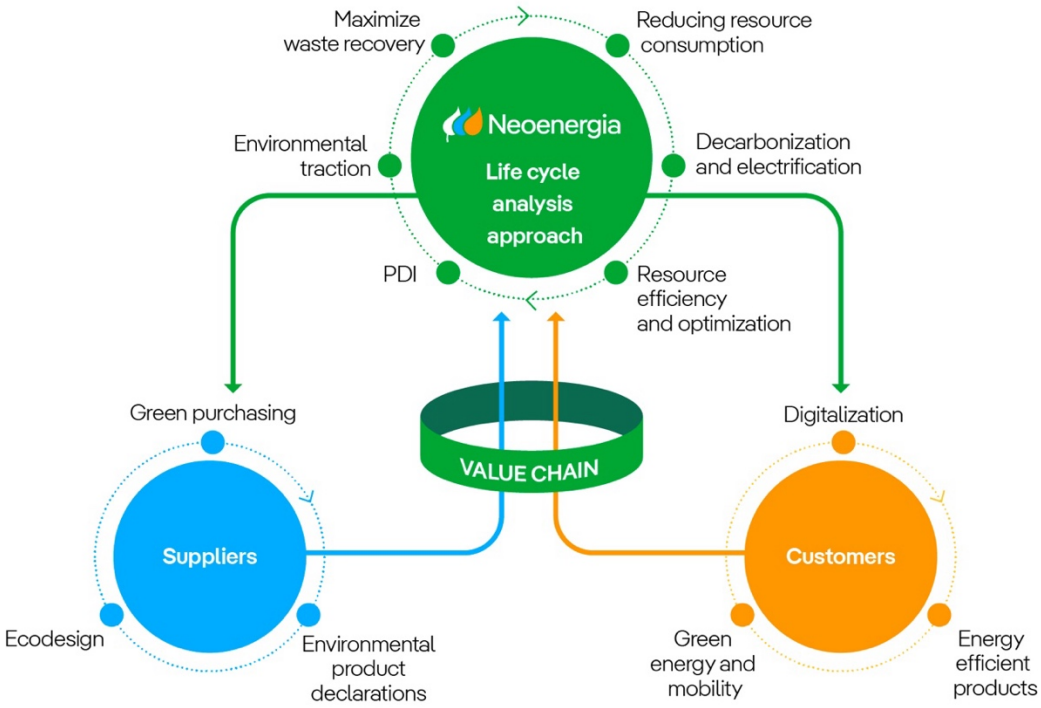
	Technical losses (%)			Non-Technical losses (%)			Total losses		
	2024	2023	2022	2024	2023	2022	2024	2023	2022
Neoenergia Coelba	10.91	10.49	10.61	4.78	5.56	4.01	15.69	16,05	14,63
Neoenergia Pernambuco	9.60	9.00	8.60	8.33	8.44	7.98	17.93	17,44	16,58
Neoenergia Elektro	5.95	5.94	5.98	0.83	1.99	0.60	6.77	7,93	6,57
Neoenergia Cosern	7.72	7.91	8.28	0.88	0.28	-0.17	8.60	8,19	8,12
Neoenergia Brasília	8.34	8.16	8.22	2.96	3.26	3.21	11.30	11,42	11,42

2.3 Sustainable use of resources and circular economy

GRI 3-3_301, 303, 306 – MATERIAL TOPIC: CIRCULAR ECONOMY

The circular economy is a key element in achieving sustainable development and an opportunity to accelerate climate action and the energy transition. It fulfills very diverse aspects in our business, related both to the company's internal processes and to the activities carried out by suppliers and the products and services we provide to our customers.

Our circular economy model



Our Sustainable Management Policy establishes that we must improve the circularity of our activity and that of our suppliers, through the sustainable use of natural resources, the implementation of life cycle analyses, the ecological design of our infrastructure, the application of the waste hierarchy, as well as the optimization of the management and use of recycled materials.

For us, the pillars of the circular economy are:

- Use of renewable resources for energy production;
- Improving efficiency in processes and services, including life extension, repair and reuse of goods;
- Maximizing the use of waste.

In promoting the circular economy, we consider three areas of action to evaluate performance and define actions:

- Internal to the company: improve processes in the search for efficiency in the use of resources and energy; and innovation and development (R+D) support to offer products and services with a lower environmental footprint;
- Working with suppliers: improve the supply chain so that they provide Neoenergia with products and services with higher rates of secondary raw materials, lower energy consumption and better reuse and recycling rates;
- Our clients: providing better products and driving the energy transition associated with less use of resources.

Consumption of materials

The main materials we consume are the fuels used to generate electricity from thermal sources. Natural gas moves Termopernambuco's turbines, diesel is used in the Tubarão plant and in generators from other business units.

FUEL CONSUMPTION[1] GRI 301-1 | SDG 8.4, 12.2 | PG7, PG8

	2024	2023	2022
Diesel (m^3)	9,239	8,659	17,571
Natural gas (Nm^3)	17,932.861	19,099.564	3,560,598

[1] These materials are 100% non-renewable

In addition to fuels, we also consume other chemicals (small amounts), such as water purification, lubricating and vegetable oils, among others.

Waste

Neoenergia's businesses and the holding company have individual Solid Waste Management Plans, which are an integral part of the set of actions of our Environmental Management System (EMS). The documents are based on our Environmental and Sustainable Management Policies, as well as current laws and regulations on the subject, including the National Solid Waste Policy (Law No. 12,305, of 8/2/2010).

The main impacts of the waste we generate are related to the risks of environmental pollution, with soil and water contamination. In the electricity sector, the waste that deserves special attention is the insulating oil used in equipment, especially in transformers and substations. An eventual leak of this product can cause serious environmental damage and harm to human health. Pruning waste, if disposed of improperly, can also become contaminants. Another impact is the forwarding of waste to landfills, structures that degrade the landscape, soil and water bodies These factors can also represent environmental non-compliance, translated into fines. GRI 306-1 | SDGs 3.9, 6.3, 6.4, 6.6, 11.6, 12.4, 12.5

Most of our waste is made up of scrap equipment, called construction debris, such as transformers, reclosers and insulators, as well as cables and poles. These materials are collected by specialized companies and sold as raw material for other sectors, such as steel and civil construction.

Impact management GRI 306-2 | SDG 3.9, 6.3, 8.4, 6.6, 11.6, 12.4, 12.5

We seek to ensure, both in the construction and operational stages of our projects, the proper disposal of solid waste, effluents and chemical products, maintaining all actions related to the disposal of solid waste in the various phases. The transport and disposal of waste are carried out by specialized companies with a license to carry out these activities.

Waste management is carried out according to the following premises:

- Minimize waste generation from the source;
- Maximize waste reuse, recycling and recovery;
- Promote awareness campaigns on waste minimization;
- Adopt specific treatment and management of hazardous waste.

In 2024, we sent 83% of the solid waste generated for reuse or recycling. There were 37,858 thousand tons of materials that ceased to be a threat to nature in just one year.

Distribution Initiatives

Environmental awareness – We invest in training and environmental education actions for our employees, with campaigns and information on waste classification, impact management and legal compliance of waste management in order to strengthen the culture and implement good practices in all areas of the business.

100% recyclable poles – Neoenergia Coelba installed ecological poles in Salvador, made from the reuse of waste from other poles removed from the electrical network that would be destined as scrap. In view of the results obtained, new structures will be installed in the networks with the reuse of materials.

Green transformers – Since 2019, we have been acquiring transformers that use vegetable oil as an insulating element, which minimizes environmental impacts and reduces the generation of hazardous waste resulting from the use of mineral oil, derived from petroleum. Currently, our distributors have installed more than 100,000 aerial transformers that use vegetable oil.

Transformer refurbishment – One of our main initiatives is the recovery of transformers and regulators that are taken out of the power distribution system and need to be replaced, whether due to obsolescence, damage or system overloads. We adopt the sorting and refurbishment of transformers and network regulators to extend their service life and minimize the disposal of materials. In addition, the oil present in the damaged equipment is regenerated and reused in the refurbished equipment.

R$ 22.3

million in revenue from scrap sales

Sale of scrap – The scrap of electrical materials and components are sold to companies that reinsert them in new processes, through their valorization (increase in useful life, reduction of waste and reuse). In 2024, we sold more than 32,000 tons of scrap, with revenues of approximately R$ 22.3 million.

Pruning residues – Pruning tree branches avoids interference in the supply of electricity. This process generates organic waste that is sent for reuse in other sectors of the economy, such as composting, soil recovery, use in vegetable gardens and seedling nurseries, biogas production, among others. The distributors shred the branches with specific equipment, which adds more value to the waste and expands the possibilities of use by sustainable partners. At Neoenergia Brasília, a partnership was signed with the State Secretariat of Agriculture, Supply and Rural Development of the Federal District to make organic material available to rural producers.

Repurposing of uniforms – In 2024, Neoenergia Cosern developed a prototype that revamps electricians' uniforms, previously intended for incineration, transforming them into bags for Personal Protective Equipment (PPE) and other operational accessories. This initiative aims to reduce waste generation and extend the useful life of materials.

Renewables Initiatives

Our hydroelectric plants started to use washable industrial towels instead of burlap and rags to remove oils, greases, resins, solvents and other chemicals in the process of cleaning and maintaining the machines. The towels are sent for washing and reuse, which makes this process returnable, without generating contaminating waste, augments the useful life of the material and promotes a maintenance process in line with resource optimization and sustainability practices.

The plants also use composters and reuse methods that reduce the volume of organic waste generated in their facilities by up to 90%. The organic compost is used in recovery areas, reforestation, local gardens or donated to employees and community entities. They reuse approximately 70% of the waste generated in their operation and maintenance, meeting the reference values established by the company's Integrated Management System.

At the Oitis Wind Complex, the paper towels used to dry hands have been replaced by heat blowers.

Waste generated and its disposal

Hazardous and non-hazardous waste generated in 2024 totaled 49,7 00 tons, of which approximately 92% is classified as non-hazardous.

TOTAL WASTE BY TYPE (t) GRI 306-3 | SDG 3.9, 6.6, 11.6, 12.4, 12.5, 15.1 | PG 8

	2024		2023		2022	
	Non-hazardess	Hazardous	Non-hazardess	Hazardous	Non-hazardess	Hazardous
Electronic/Electrical Waste	18	174	87	479	53	598
Construction waste[1]	27,247	3,109	25,174	0	14,896	161
Urban solid waste[1]	12,688	5	8,265	5	8,076	9
Thermal process waste [2]	112	0	53	0	46	7
Oils and liquid fuels	0	673	0	1,368	0	1,344
Batteries	0	1	0	2	0	0
Waste remnants	5,494	185	4,656	125	6,648	102
Total waste	**45,559**	**4,146**	**38,234**	**1,979**	**29,719**	**2,221**

[1] Waste is generated on demand, according to the needs of the operational area, and the type and volume may vary per year.
[2] The increase in this waste is due to the greater treatment of operational waste from wind farms and thermoelectric plants.

WASTE NOT INTENDED FOR DISPOSAL, BY TYPE (t) GRI 306-4 SDG 3.9, 11.6, 12.4, 12.5 | PG 8

	2024		2023		2022	
	Non-hazardess	Hazardous	Non-hazardess	Hazardous	Non-hazardess	Hazardous
Electronic/Electrical Waste	18	174	87	472	53	123
Construction waste	26,828	342	25.076	0	14,034	74
Urban solid waste	5,738	5	6.979	4	7,750	4
Thermal process waste	6	0	6	0	3	7
Oils and liquid fuels	0	660	0	1,272	0	842
Batteries	0	1	0	0	0	0
Waste remnants	5,267	58	4.357	12	4,804	16
Total waste	**37,858**	**1,239**	**36.505**	**1,762**	**26,644**	**1,066**

WASTE NOT INTENDED FOR DISPOSAL, BY DESTINATION (t) GRI 306-4 | SDG 3.9, 11.6, 12.4, 12.5 | PG 8

	2024		2023		2022	
	Non-hazardess	Hazardous	Non-hazardess	Hazardous	Non-hazardess	Hazardous
Reuse [1]	8,115	473	3,896	665	0	738
Recycling [2]	29,743	184	32,609	45	22.623	156
Other valuation options	0	582	0	1,052	4,020	172
Total	**37,858**	**1,239**	**36,505**	**1,762**	**26,644**	**1,066**

[1] Increased reuse of metal scrap is due to works to improve and renew the networks (non-hazardous waste).
[2] Increased demand for recycling of oils and liquid fuels (hazardous waste).

WASTE INTENDED FOR DISPOSAL, BY TYPE (t) GRI 306-5 | SDG 3.9, 11.6, 12.4, 12.5, 15.1 | PG 8

	2024		2023		2022	
	Non-hazardess	Hazardous	Non-hazardess	Hazardous	Non-hazardess	Hazardous
Electronic/Electrical Waste	0	0	0	7	0	475
Construction waste	419	2.767	98	0	862	87
Urban solid waste	6,949	0	1,286	1	325	6
Thermal process waste	106	0	46	0	44	0
Oils and liquid fuels	0	13	0	95	0	502
Batteries	0	0	0	2	0	0
Waste remnants	227	127	300	112	1,844	86
Total	**7,701**	**2,907**	**1,730**	**217**	**3,076**	**1,155**

WASTE DESTINED FOR DISPOSAL, BY DESTINATION (t) GRI 306-5 | SDG 3.9, 11.6, 12.4, 12.5, 15.1 | PG 8

	2024		2023		2022	
	Non-hazardess	Hazardous	Non-hazardess	Hazardous	Non-hazardess	Hazardous
Incineration (with energy recovery)	0	1	11	50	20	8
Incineration (without energy recovery)	0	0	0	1	1,518	238
Sanitary landfills	6,936	2,894	11,118	155	1,525	117
Other elimination operations	765	13	601	11	12	792
Total	**7,701**	**2,907**	**1,730**	**217**	**3,076**	**1,155**

Rational use of water

GRI 3-3_303 – MATERIAL TOPIC: WATER | SASB IF-EU-140A.3

GRI 303-1, 303-2 | SDG 6.3, 6.4, 6A, 6B, 12.4| PG7, PG8

Water is a basic and irreplaceable natural resource in many of the activities we undertake, especially for the production of hydroelectric energy, in which the energy of water is transformed into electricity and this same water is returned to the environment. In combined cycle thermoelectric generation (gas and steam), water is needed for the generation and cooling process. Aware of the dependence on water in the activities we carry out, as well as the risks derived from the scarcity of this resource, we have adopted several actions to ensure increasingly responsible use:

- Continuously improve process the installations, for lower consumption and impact:
  - Install rainwater reuse systems in units located preferably in water stress zones.
  - Use sanitary ware and metals with flow reducers.
- Implement and control the ecological flows legally required for the reservoirs of hydroelectric generation plants.
- Conduct awareness campaigns among employees to achieve more efficient and responsible use of water in offices.

In addition to generation activities, the company uses water for human consumption and other administrative activities. Committed to responsible water consumption, we aim to expand the installed capacity of reused water, with goals for 2025 (7.5 million liters (ML)/year) and 2030 (10 ML/year), considering the administrative units of the distributors. We ended 2024 with 7.9 ML/year of installed capacity of reused water in our distributors.

Generation

The water cycle required for power generation in the thermoelectric plant is based on three phases:

- Capture – It is done within the limits established by the applicable laws and regulations, and by the environmental licensing process, and the volume is obtained by direct measurement (flow meters) or by estimating the performance of the water collection pumps;
- Use/consumption – For refrigeration and auxiliary plant services;
- Return to the environment/disposal – The quality of disposal into the environment is always within the limits established by law and in the licensing process.

The water used for the generation of hydraulic energy, defined here as turbine water, is not considered as consumption and, therefore, is analyzed separately. All our hydroelectric plants are run-of-the-river, with no variation in the volume of water in the reservoirs.

WATER USE IN HYDROELECTRIC GENERATION (ML)

	2024	2023	2022
Volume of turbined water	54,857.300	79,767,466	95,212,733

The lower volume of turbined water in 2023 and 2024, compared to 2022, considers the exchange of assets with Eletrobras, which took place in 2023, with the exit from our portfolio of the Teles Pires and Baguari hydroelectric plants (partially in 2023 and 100% in 2024).

Water stress

Water abstraction for the production of thermoelectric energy is carried out in an area classified as low-medium risk by the Aqueduct Water Risk Atlas, calculated since 2020 for our generation assets. Of the total water collected, 99.46% is seawater, which is not influenced by any degree of water stress and is used for the plant's cooling process. The rest of the water collected corresponds to other auxiliary services of central generation and consumption in offices.

Also, according to Aqueduct, some wind energy generation projects are in an area classified as high risk for water stress. However, the volume of water consumed in administrative activities in 2024 represented only 0.5% of our total consumption. In addition, since 2021, the Calango (RN), Rio de Fogo (RN) and Caetités (BA) Wind Complexes have rainwater reuse systems in their substations. The water collected is intended exclusively for non-potable administrative purposes. SASB IF-EU-140a.1

WATER COLLECTION AND CONSUMPTION, DISPOSAL OF LIQUID EFFLUENTS[1]
GRI 303-3, 303-4, 303-5 | SDG 6.3, 6.4 | PG7, PG8 | SASB IF-EU-140a.1

Water collection by source (ML)	2024	2023	2022
Surface water (river, lake, reservoir, wetland)	**0**	**0**	**0**
Freshwater	0	0	0
Other waters	0	0	0
Seawater	**43,891**	**46,351**	**39,820**
Fresh water	0	0	0
Other waters	43,891	46,351	39,820
Groundwater	**0**	**0**	**0**
Fresh water	0	0	0
Other waters	0	0	0
Third-party water	**240**	**190**	**139**
Fresh water	240	190	139
Other waters	0	0	0
Total water withdrawal (ML)	**44,131**	**46,541**	**39,959**
Fresh water	240	190	139
Other waters	43,891	46,351	39,820
Total water disposal (ML)	**43,891**	**46,351**	**39,820**
Fresh water	0	0	0
Other waters (sea water)	43,891	46,351	39,820
Total water consumption (ML)	**240**	**190**	**139**
Consumption/Capture Total (%)	**0**	**0**	**0**

[1] Water withdrawal and consumption in areas of water stress are negligible.

EVOLUTION OF WATER CONSUMPTION GRI 303-5 | SDG 6.4 | SASB IF-EU-140a.1

	2024	2023	2022
Total water consumption (ML)	240	190	139
Consumption of water/energy generated	0.02	0.01	0.01

Effluents

In order to avoid the risk of contaminating effluents, we have consolidated environmental management systems and ISO 14001 certification for all energy generators that use water in their production processes (thermoelectric and hydroelectric). We manage possible anomalies and incidents, establish risk minimization plans that support predictive, preventive and corrective actions.

In 2024, 99.89% of the water collected in the thermoelectric generation facilities returned to the environment after being used for cooling (condensation) of the steam from the boilers, after its passage through the turbine and the heat-capturing effluent from the plant's auxiliary equipment.

The water discharged from the thermoelectric plant returns to the marine environment after preliminary physical-chemical treatment, being released according to parameters that do not affect the environment and are regulated within the scope of the plant's environmental licensing process. We carry out the primary treatment of the entire volume of water discharged by Termopernambuco. **GRI 303-4 | SDG 6.2 | PG 8**

The discharges of liquid effluents during the year were within the limits indicated in the integrated environmental authorization of each facility. We did not detect any anomalous circumstance that could significantly affect water resources and related habitats.

During the year 2024, no incidents of non-compliance related to permits, standards, and regulations for water quantity or quality were declared. **SASB IF-EU-140a.2**

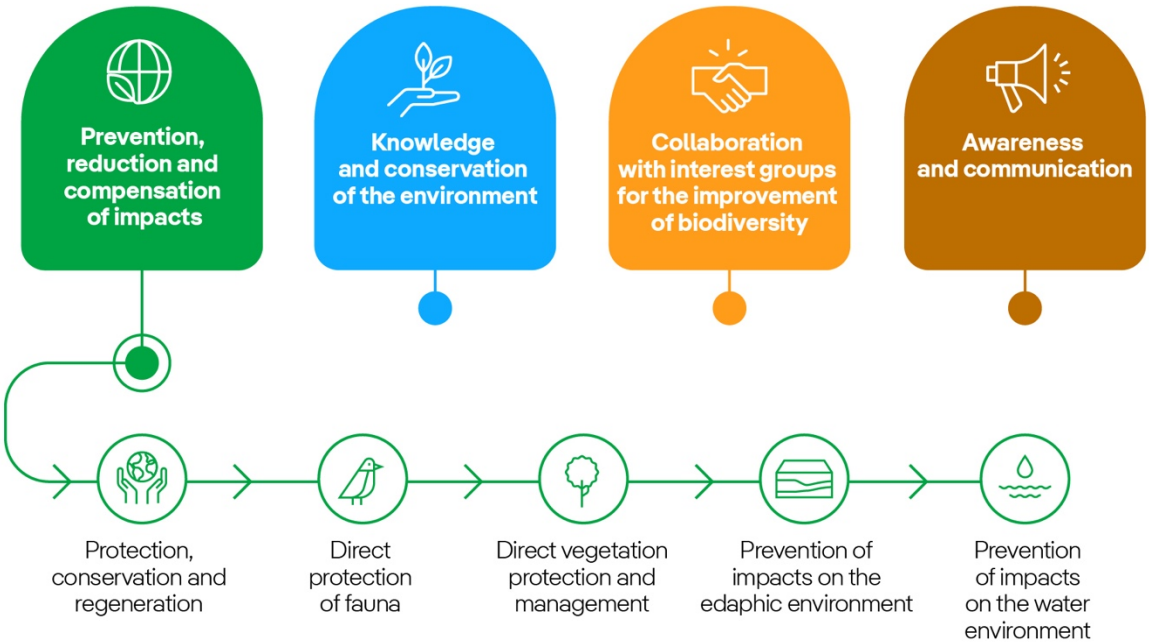
2.4 Protection of biodiversity

Biodiversity governance and management

GRI 3-3_304 – MATERIAL TOPIC: BIODIVERSITY AND ECOSYSTEMS

Aware that the preservation of ecosystems is essential for sustainability, we are committed to assuming a leadership position in the conservation and fostering of biodiversity in our sector. We are also dedicated to encouraging the culture of appreciation, conservation, restoration and sustainable use of biodiversity among our stakeholders. This commitment aims to maintain ecosystem services, promote a healthy planet, and provide essential benefits for all people.

Priority lines of action



We have a Biodiversity Policy, which is part of the Governance and Sustainability System and was updated by the Board of Directors in May 2024. It integrates the protection of biodiversity into our strategy and establishes four priority lines of action:

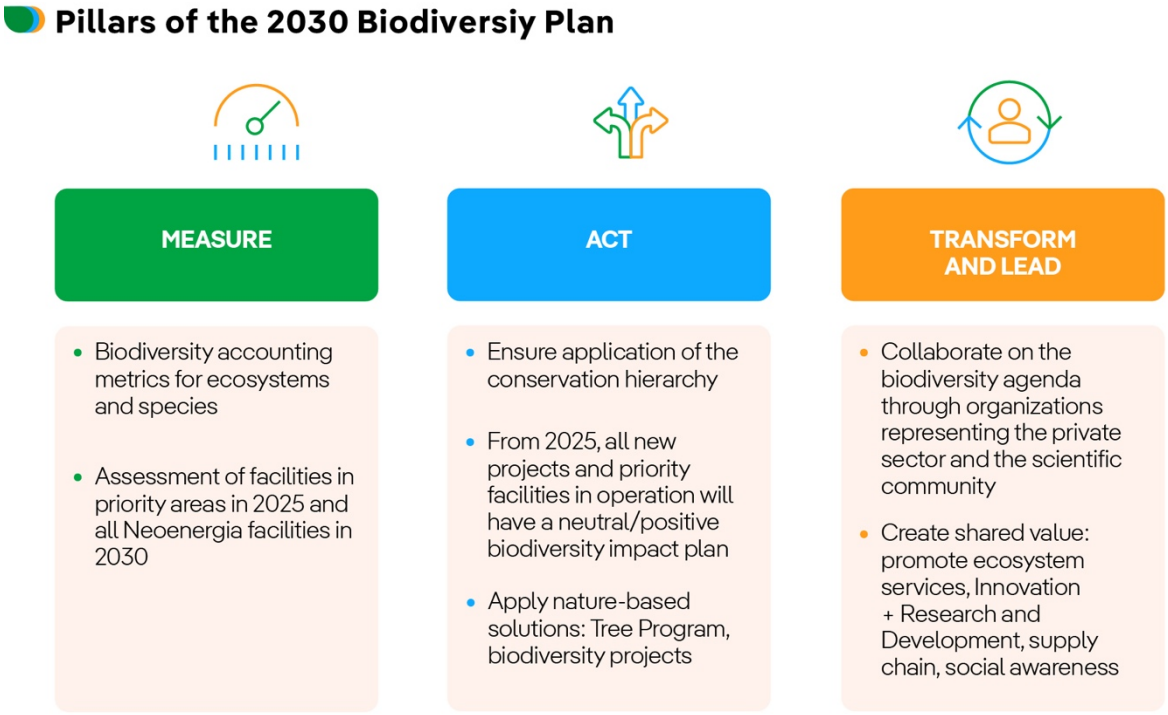
For this, since 2022 we have been striving to implement the 2030 Biodiversity Plan, which proposes to achieve a net positive impact on biodiversity by 2030[1]. The plan includes mechanisms to measure, act on and support the transformation needed to halt and reverse biodiversity loss and considers intermediate targets to ensure the achievement of the main objective. The Plan is the continuation of years of work in the protection and preservation of biodiversity, in its integration into the Group's strategic planning and decision-making. Its application principles are:

- Conservation hierarchy;
- Compensation of impacts on equal terms – that is, with the same type of habitat and species affected according to the Protocol on Biological Diversity;
- Application of solutions based on nature preservation; and
- Supply chain engagement.

We follow key standards and initiatives on biodiversity, such as the Science Based Targets for Nature Initiative (SBTNi) and its Action Framework (AR3T) vision, which envisions: 1) Avoid, 2) Reduce, 3) Restore

[1] For Networks (Distribution and Transmission), the definition of which assets under implementation and operation will be considered will be carried out by each business area in their Tactical and Operational Plans, considering criteria related to environmental sensitivity and infrastructures that have great potential to negatively affect Biodiversity.

and regenerate. Another driver comes from the four LEAP (Locate, Evaluate, Assess, Prepare) axes of the Taskforce on Nature-related Financial Disclosures (TNFD).



Facilities in protected areas or areas with high value for biodiversity

Some areas where we have activities serve as habitat for a variety of wild flora and fauna that, in some cases, is under some kind of protection. There are also installations in protected areas or areas of high value for biodiversity because they have no other alternative location, such as transmission lines, for example, but whose projects have been authorized by the appropriate environmental agencies. In these cases, we adopt preventive and mitigating measures so that the activities do not have significant impacts on protected habitats and species.

FACILITIES IN OR ADJACENT TO PROTECTED AREAS (EP) AND/OR OF HIGH VALUE FOR BIODIVERSITY (AVB)
GRI 304-1 | SDG 6.6, 14.2, 15.1, 15.5 | PG8

Installation	Surface in EP or AVB	Surface in interior of EP	Installations adjacent to EP and AVB	Type of protection
Electric lines (ha)	121,464.4	99,632.2	0	Environmental Protection Areas (APA), Wildlife Refuge, National Park, Key Biodiversity Areas (KBA), Indigenous Reserve, Area of Ecological Interest, Ramsar Wetlands, Natural Monument and Sustainable Development Reserve.
Substations and Transformer Centers (units)	117,371.0	100,105.0	0	Environmental Protection Areas (APA), Area of Ecological Interest, Indigenous Reserve, Key Biodiversity Areas (KBA) and Wildlife Refuge, Natural Monument, Sustainable Development Reserve and Ramsar Wetlands.
Hydroelectric Plants (ha)	14.4	0.0	1	Key areas of biodiversity (KBAs
Wind Farms (ha)	6.3	6.3	0	Environmental Protection Areas (APA)
Photovoltaic parks (ha)	0.0	0.0	0	-
Thermoelectric generation (ha)	1.1	1.1	0	Environmental Protection Areas (APA) Key Biodiversity Areas (KBA)

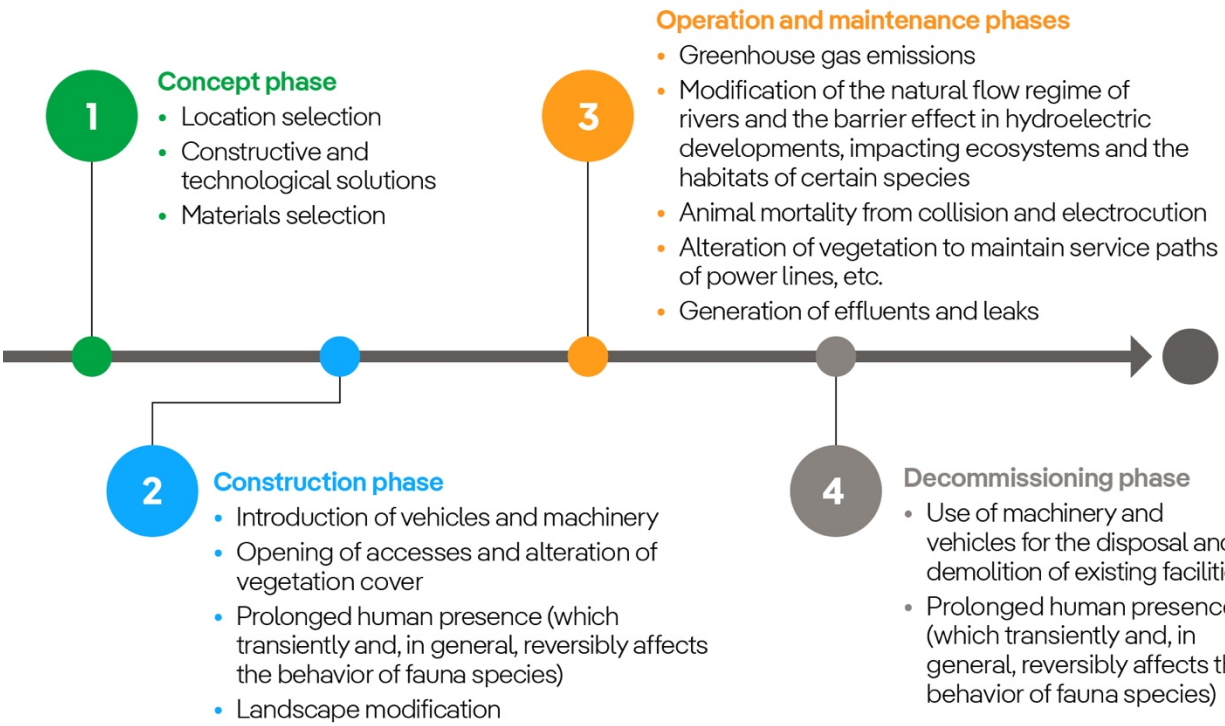
Information on facilities in protected areas or areas with high value for biodiversity is based on data from the Integrated Biodiversity Assessment Tool (IBAT) radius of 200 meters was defined around the facilities to identify interference in Protected Spaces and Areas of High Biodiversity Value. The exception is hydroelectric plants, where the limit of the Permanent Preservation Area of each reservoir was considered, and electric lines, in which the width of the easement strips was considered.

Interaction with biodiversity

GRI 304-2 | SDG 6.6, 14.2, 15.1, 15.5 | PG8

The interaction between human activities and biodiversity is a crucial topic for sustainability. We identify possible impacts and dependencies arising from the interactions of our activities on biodiversity and ecosystem services to ensure their preservation and continuity of our operations in a responsible manner. In addition, we adopt best practices at each stage of the life cycle of the facilities, aiming to protect biodiversity, carrying out actions in accordance with the different applicable instruments.

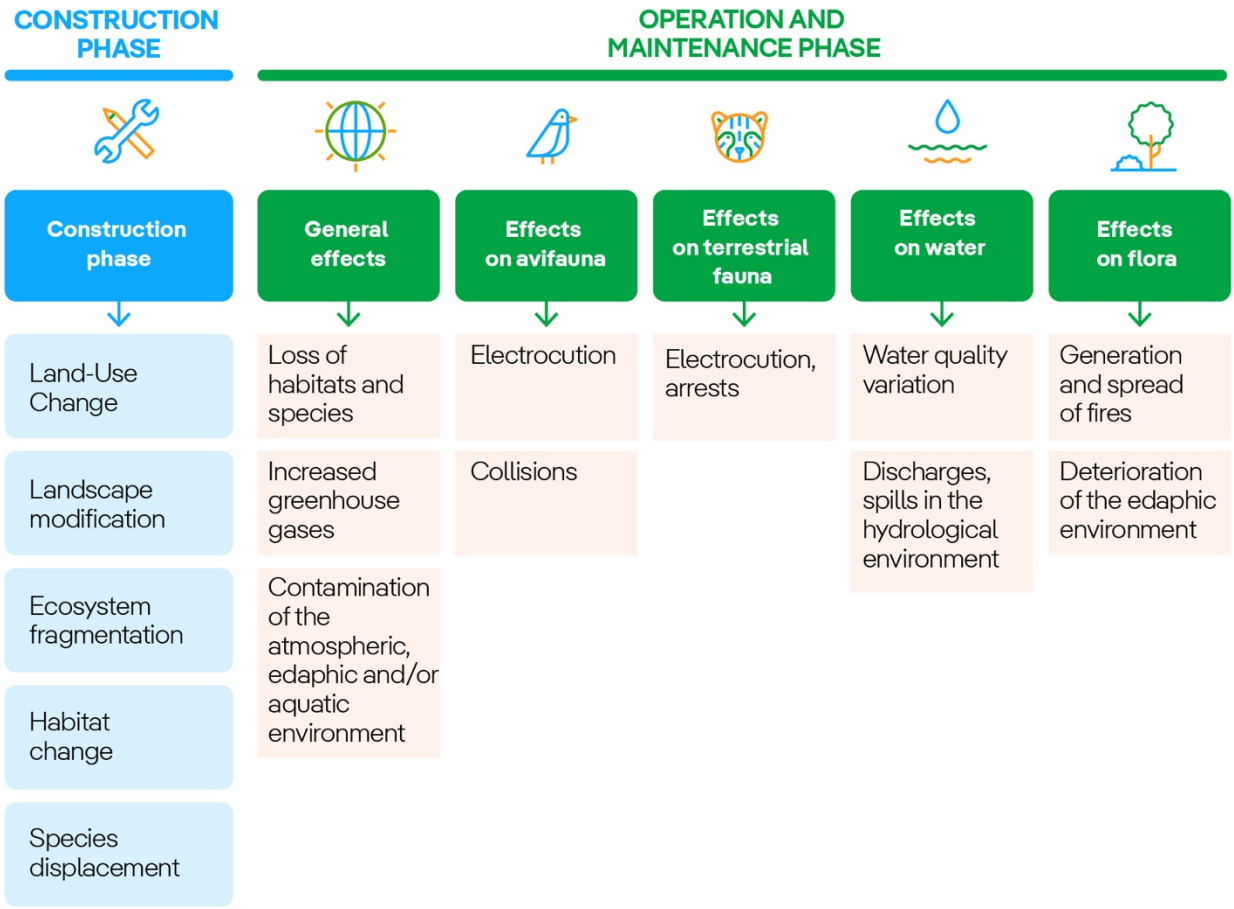
Actions capable of impacting the life stages of the facilities



All our projects are developed from the application of the mitigation hierarchy (avoid, minimize, restore and, ultimately, compensate). From the planning stage, we consult the georeferencing system of the businesses to maintain the environmental regularization of the projects, ensure compliance with environmental legislation, as well as reduce the possibility of intervention in protected areas, considering national and international standards. We also adopt analytical hierarchization methodologies (AHP - Analytic Hierarchy Process) that seek to avoid and mitigate actions in areas of high biodiversity value and other areas considered sensitive to our business.

Also in this stage, the interactions with the environment for each project (impacts, dependencies and risks) are mapped and the actions that must be carried out during the implementation and operation phases are defined to avoid, reduce/mitigate the possible impacts and risks linked to the activity. All the actions induced by this mapping are aligned with the environmental licensing agencies, as well as the restoration and compensation initiatives for residual impacts that still remain after the previous stages.

Potential impacts



Endangered species in the vicinity of the facilities

To report endangered species in the vicinity of the facilities, we identified the fauna present (and not just those affected by our operations) by consulting data on species included in the International Union for Conservation of Nature (IUCN) Red List and the Ministry of the Environment list. At the same time, we maintain monitoring programs and research projects to better understand their behavior patterns and to be able to incorporate this knowledge into activities.

ENDANGERED SPECIES – IUCN RED LIST CLASSIFICATION (No.)[1]
GRI 304-4 | SDG 6.6, 14.2, 15.1, 15.5| PG8

	2024	2023	2022
Critically endangered (CR)	25	5	4
Endangered (EN)	105	20	19
Vulnerable (VU)	170	43	42
Near threatened (NT)	131	35	32
Least concern (LC)	3,000	928	824

[1] Until 2023, we reported the values of threatened species potentially affected by our operations and mapped in our monitoring. This year, we will continue with the information on endangered species present in the vicinity of the facilities by consulting data on species included in the Red List of the International Union for Conservation of Nature (IUCN) and on the list of the Ministry of the Environment. GRI 2-4

Protected or restored habitats

GRI 304-3, EU13 | SDG 6.6, 14.2, 15.1, 15.5 | PG8

As part of our commitment to become leaders in biodiversity conservation, we have developed the Trees Program, created by Iberdrola to conserve and regenerate forest ecosystems. The goal is to encourage the conservation and planting of 20 million trees by 2030. More detailed information is presented in the Iberdrola Group's Biodiversity Report. In 2024, we planted approximately 140,000 trees in Brazil.

Habitat restoration and compensation programs

All plants maintain a Degraded Areas Recovery Program (PRAD), which defines actions for the recovery of degraded areas, providing the recovery and preservation of the ecological process. During the year, they recomposed the forest in 144 hectares, with 82,454 seedlings using different planting and enrichment methodologies.

The Baixo Iguaçu Hydroelectric Power Plant is installing a biodiversity corridor with the reforestation/recovery of the riparian strip located along the reservoir and its connection to the Iguaçu National Park. The Biodiversity Corridor Consolidation Program is under development and is monitored by the licensing agency. It is scheduled for completion in 2030.

HPP Itapebi carries out an Inspection Program for Islands and Permanent Preservation Areas in order to contribute to the conservation of existing fragments and develop vegetation on the banks and islands of the reservoir.

Programs for the protection and conservation of fauna and flora

Our distributors adopt actions to protect species to enable harmonious coexistence with the power grid. In 2024, more than 23,000 materials were applied to the electrical system, such as (i) protectors in network equipment to prevent accidental touches by wildlife species and possible power interruptions; (ii) biological retractors to inhibit the construction of Rufous hornero (Furnarius rufus) nests and incidents with the bird species; (iii) Medium Voltage Line Covers (MVLC) technology, which consists of bare cable protection structures to prevent occurrences with animals.

Another initiative was the installation of about 4,000 electrical structures by Neoenergia Coelba, over approximately 300 kilometers, an area of important biological value in Bahia, to adapt the distribution network to the new standard for avifauna protection, especially Lear's macaw, for the conservation of species. In the Neoenergia Elektro concession area, visual signals were installed to preserve primate species and shrubs were implanted that form a "green" firebreak to prevent fires in an environmental protection area.

In the face of extreme weather events, we have structured partnerships with environmental agencies and city halls to identify trees that are incompatible with electrical wiring and replace them with more suitable species. The initiative demonstrates our commitment to sustainability and contribution to a climate change adaptation plan to ensure more efficiency and rapid response to these events.

We have also explored technologies and innovations to enhance biodiversity the preservation of biodiversity, efficiency in the quality of pruning and safety of the distributors' assets. Neoenergia Coelba and Neoenergia Elektro conducted initial proof-of-concept tests for the development of an artificial intelligence tool to catalog trees and their interactions with the power grid. This initiative strengthens vegetation maintenance planning and contributes to the sustainable management of flora in the municipalities we serve.

Fauna follow-up and monitoring programs

We monitor species or habitats that may be affected by our activities to identify potential impacts, assess the success of preventive measures, or implement new corrective measures where necessary.

Distribution and transmission companies carry out Environmental Impact Studies (EIA), Forest Inventories, Wildlife Scaring and Rescue Plans (PARFS), Environmental Program Detail Reports (RDPA), Simplified Environmental Reports (RAS), among others, which vary according to the complexity of the project and the environmental sensitivity of the area. In the municipality of Galinhos (RN), about 900 warning signals were installed along 2.8 kilometers of network in order to avoid the impact of migratory birds with the electrical network.

In wind farms, we monitor birds and bats that can collide with wind turbines. All hydroelectric plants monitor ichthyofauna and terrestrial fauna for the preservation of biodiversity. These groups are constantly

monitored, in a n effort that will enable planning the metrics established for specific biodiversity action plans with a focus on 2030.

Studies are conducted on fauna and specific activities for checking, prevention, protection, reduction and mitigation of impacts on species and habitats. Additionally, whenever necessary, fish rescue actions are carried out during the maintenance activities of the water turbines.

The initiatives are in line with the Decade of Ecosystem Restoration, conceived by the United Nations (UN 2021-2030), which is part of a global effort to restore the planet's natural ecosystems in order to conserve biodiversity and mitigate the effects of climate change.

More information about our actions is available at Biodiversity Report.

2.5 Environmental compliance GRI 2-27 | SDG 16.3

Environmental incidents in 2024 involved the following fines and non-monetary sanctions:

ENVIRONMENTAL FINES AND SANCTIONS GRI 2-27 | SDG 16.3

	2024	2023	2022
Total number of significant cases of non-compliance with laws and regulations for which fines were imposed during the year	32	59	26
Number of fines for non-compliance with laws and regulations that occurred in the year and were paid	0	1	0
Number of fines for non-compliance with laws and regulations that occurred in previous years and were paid in the year	2	3	0
Monetary value of fines for non-compliance with laws and regulations that occurred in the year and were paid (R$ thousand)	0	6	0
Monetary value of fines for non-compliance with laws and regulations that occurred in previous years and were paid in the year (R$ thousand)	141	153	0
Fines paid in the year, total amount (R$ thousand)	141	159	0
Number of non-monetary, administrative, or judicial sanctions for non-compliance with laws or regulations related to the environment	1	6	11
Cases of arbitration mechanisms and similar (no.)	0	0	0

The significant cases of non-compliance with laws and regulations for which fines were imposed in the year are mainly due to intervention in vegetation, improper disposal of waste on public roads or lack of licenses or supply of electricity in areas of environmental restriction.

NUMBER OF ENVIRONMENTAL FINES GREATER THAN US$ 10 THOUSAND GRI 2-27 | SDG 16.3

	2024	2023[2]	2022
Unpaid environmental fines above US$ 10,000 in the year (no.)[1]	20	18	1
Amount of unpaid environmental fines above US$ 10,000 in the year R$ million	42,697	31,236	2,510

[1] Currently, involving Neoenergia's companies, there are nine infraction notices in the Transmission Companies, six in the Distributors and five in the Renewables companies. The fines are still under discussion at the administrative level.
[2] Reclassified 2023 data. GRI 2-4

Environmental complaint procedures

We make available to our stakeholders a grievance mechanism – Whistleblower Channel accessed on the corporate website or by calling 0800 591 0857 – which also receives communications about irregularities related to environmental issues. In addition, the e-mail meio.ambiente@neoenergia.com receives consultations, suggestions and complaints on the subject.

3. Social

Socially responsible management

We orient our actions towards a just energy transition. To this end, the initiatives we address to society focus on the continuous improvement of relationships and the management of the expectations and needs of our various stakeholders. In our commitment to creating value for all stakeholders, we collaborate with the development of the communities where we are present through a number of initiatives. We anchor our operations in respect for human rights and in relations with employees and the value chain.

We aim to create and maintain quality jobs, based on the pillars of equal opportunities, non-discrimination, development and management of internal talents, care for the health and safety of employees and outsourced workers from partner firms. We continuously seek to improve the quality of the offer of products and services to customers, with increasingly digital solutions that consider their real needs and provide them with increasing autonomy.

We integrate social factors as part of our ESG goals, which allow us to measure the impact and sustainability of our businesses and investments. Of the 30 goals, 19 are social. These goals and our performance in recent years are contained in 1.2 Our ESG+F proposal.

3.1 Protection of human rights

Our commitment to human rights

GRI 3-3_407_408_409_410 – MATERIAL TOPIC: CORPORATE CULTURE

Our commitment to the defense of human rights is made explicit in our Code of Ethics and we maintain a set of tools that guarantee and promote respect and protection of people. Among them, our Human Rights Respect Policy is notable: it recognizes the practice of Human Rights Due Diligence as an instrument for the prevention of potential negative impacts. It is complemented by social policies, such as Diversity, Equity and Inclusion, Personal Data Protection and Procurement. In addition, we align our practices with the principles of the Global Compact and the UN Sustainable Development Goals (SDGs).

We also follow other directives, such as the Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, and the conventions of the International Labour Organization (including ILO Convention 169).

We are engaged with:

- Refusing child labor and forced labor or labor analogous to slavery and any other form of modern slavery, throughout our supply chain;
- Respecting freedom of association and collective bargaining;
- Preserving the right to move freely within the country;
- Not discriminating by any condition or characteristic;
- Respecting the rights of ethnic minorities and indigenous peoples, and promoting an open dialogue that integrates different cultural frameworks in the places where we carry out our activities;
- Complying with the right to the environment, considering the expectations and needs of all the communities in the surroundings where we operate; and

- Understanding access to energy as linked to human rights, collaborating with public institutions in the implementation of protection systems for vulnerable customers and plans to extend service to communities that lack access to energy.

Normative framework for human rights

Neoenergia's normative framework is ensured through:

1. The Governance and Sustainability model
2. Integrating due diligence systems into a human rights logic
3. The three lines defense control model (see this model in risk management)

Human Rights Due Diligence

GRI 407-1, 408-1, 409-1 | SDG 5.2, 8.7, 8.8, 16.2

Constantly improving our Human Rights Due Diligence System (HRDD) is an ESG goal approved by the Board of Directors, while the Corporate Social Responsibility (CSR) Management is responsible for forwarding this commitment to the corporate and business areas, as well as raising awareness on this topic.

Following Iberdrola's global practice of continuous improvement of the DDDH, throughout 2024, we are dedicated to developing strategic projects on the topic:

1. We study our internal guidelines, practices and procedures during interviews with corporate and business areas, in a process supported by specialized external advice. The result of this work gave rise to a technical report with a gap analysis and recommendations for improvements for the DDDH, which will be discussed with the areas so that all mapped improvement opportunities have associated action proposals.
2. Through a learning path with the business areas, we developed a technical project to produce action plans that create a service channel for the community (distributors). It consists of a criticality matrix for managing human rights risks (wind/solar) and improving social communication for better territorial community engagement (hydro).
3. Creation of the Social Working Group (Social WG), in partnership with the Renewables Board and participation of corporate areas (Institutional Relations, Risks, Legal, Financial, the Neoenergia Institute, Communication, Sustainability, among others) as a space for exchange, reflection and decision-making. The group brings together employees from different levels and areas in a cross-cutting manner as a kind of social innovation hub. We gather successful case histories and lessons learned that can be shared in the future with the company's other business groups. It is aimed at strengthening our role in promoting a fair energy transition.
4. As a result of the Social WG, we developed three categories of Human Rights Forums, engaging with some 200 employees, plus representatives of the supply chain. Forums were held in wind and solar farms and at Neoenergia's headquarters, joining up managers and specialists, with an exclusive event for senior leadership. The forums raised awareness and trained employees in Human Rights Due Diligence.
5. In 2024, our Board of Directors was also engaged through training on sustainability and human rights topics. GRI 2-17

We actively participate in the Working Group on Human Rights for the Electricity and Energy Sector of the Global Compact Brazil Network. Since its creation in 2023, we have been part of the committee that discusses good practices in human rights and the regularization of companies' social responsibility on the subject, including in their supply chains. We attended roundtables and discussions promoting the theme

and we were part of the Brazilian delegation that was present at the Human Rights Forum in Geneva, at the United Nations headquarters.

In this Global Compact group, we actively contribute to the production of HRDD tools and methodologies for the sector, encouraging the adoption of good practices. In this sense, we participated in the launch of the Booklet on Human Rights Due Diligence in Environmental Licensing of Electric and Energy Projects in Brazil and the Human Rights Booklet in Environmental Impact Assessment in the Electricity and Energy Sector.

Every year, Iberdrola maps the main potential human rights risks of its companies taking into account legal frameworks and international parameters, according to some thematic categories and three subgroups: i) Risks in operation; ii) Risks of suppliers of goods and services; and iii) Risks of fuel suppliers. In 2024, the aspects that demanded the most attention in our operations were: a) environmental defenders, b) indigenous population, c) public safety, d) occupational health and safety. Regarding the supply chain, we have: a) environmental defenders and b) public health for goods and services and the same categories for fuel suppliers, among the highlights. Throughout the year, we work to prevent such risks, so that they do not materialize. The continuous improvement of Human Rights Due Diligence is a strategic process in this regard.

Looking to the future, in early 2025 we will prepare a new strategic initiative to reinforce the periodic due diligence monitoring system. The project, which will have the support of specialized outside consultants, aims to facilitate this process and quickly and assertively correct any deviations, focusing on preventing any human rights violations.

In addition, Iberdrola has built a work plan to meet the new requirements of the European Union's recent regulatory framework, with an execution deadline for the next two years. As a subsidiary of a European group, we are also subject to this legislation and the implementation of this plan.

a. Complaint and grievance mechanisms

We operate a corporate Whistleblower Channel for reporting compliance and human rights complaints and grievances. These aspects are detailed in the section Ethics and integrity.

For a closer relationship with the communities impacted by our projects, the businesses also have specific communication channels and services – which are open to receive concerns, complaints and criticisms.

In the specific case of wind and solar projects in operation, the service channels are telephone, WhatsApp and email. The channels operate during business hours and their formats are based on internal procedures that are repeatedly validated through audits related to the Quality Management System (ISO 9001, 14001 and 45001).

In the hydraulic projects, the Itapebi Hydroelectric Power Plant offers Personal Daily Service in the municipality of Salto da Divisa (MG). With a physical office installed in the municipality, the daily service to the population guarantees an individualized and permanent service and this practice has provided positive results. For the other municipalities, the plant maintains a 0800 telephone, e-mail, WhatsApp and Itinerant Information Centers, where the team responsible for the execution of the Social Communication Plan works. For the other hydroelectric plants, communication takes place through the Integrated Management System certified in ISO 9001, 14001, 45001 and 55001 standards.

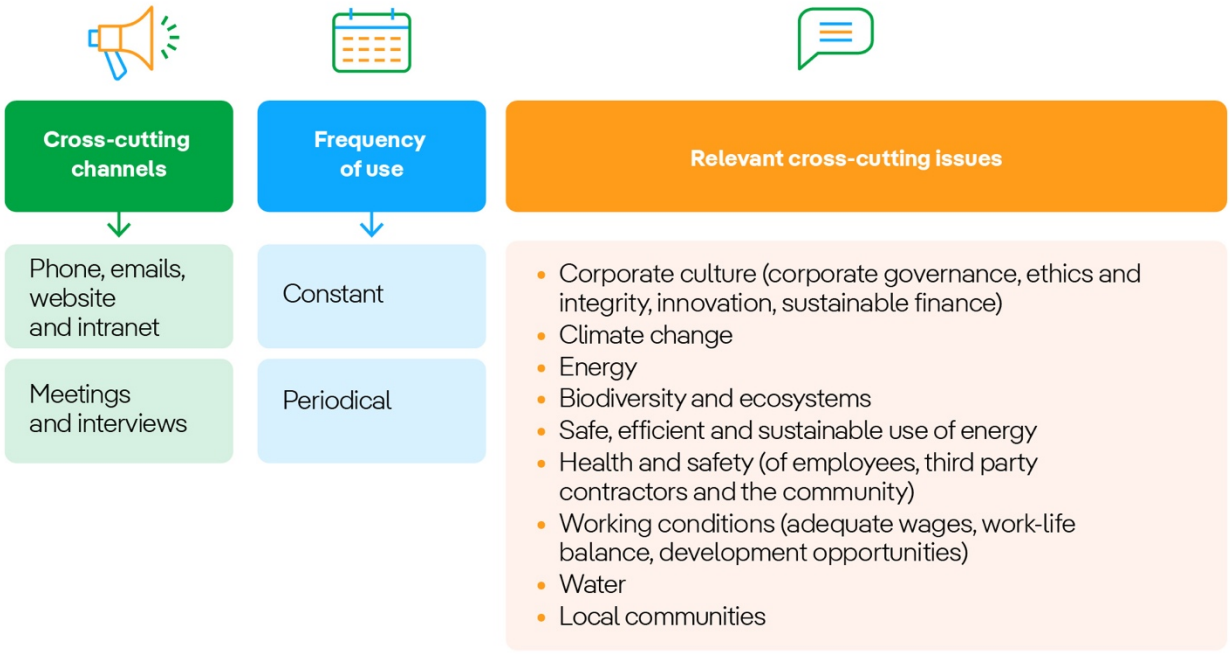
In the transmission companies, the Social Communication Program allows interaction between all stakeholders involved in the implementation and operation phases of the projects, in order to reduce impacts and potential conflicts in relation to the recommended route for the installation of lines. The program seeks to keep the population informed about the operation of the facilities, with emphasis on the interferences that may occur, directly or indirectly, in their daily lives, as well as meeting expectations and demands. The organized process allows, when necessary, the reassessment of the environmental actions undertaken and in progress. All questions/complaints received through the reporting channels are answered promptly.

For the distributors, the customer service channels, regulated by Aneel, already allow them to receive manifestations from the community, in addition to the existence of the Whistleblower Channel for certain topics, such as ethical and legal aspects. As part of the improvement process, and in return for the financing of the International Finance Corporation (IFC, which is linked to the World Bank) for the distributors Neoenergia Elektro and Neoenergia Coelba, a specific service channel is under construction to meet the community's manifestations about possible impacts caused by the projects. Special focus will be given to indigenous communities and traditional peoples.

Key human rights issues for our stakeholders

Through our service channels, we can effectively direct attention to the prevention of human rights violations. These channels enable us to identify and address concerns early, ensuring swift corrective actions to realign practices and uphold out commitment to ethical standards. The key areas of impact we have identified are related to the following topics:

Channels and relevant cross-cutting topics for all stakeholders



Related to labor practices

GRI 3-3_406 –MATERIAL TOPIC: WORKING CONDITIONS

The principles of non-discrimination and equal opportunities are included both in the Code of Ethics and in policies and procedures (People Management Policy, Selection and Hiring Policy and Equity, Diversity and Inclusion Policy, etc.).

We develop specific plans and procedures to ensure that most critical challenges and procedures are effectively addressed. Periodically, we remind, via Internal Communication, the channel that must be used to report complaints, which can be made anonymously and are received and managed by the Compliance area. If an investigation confirms the validity of a report, the People and Organization area will assess the situation and apply the appropriate disciplinary measures.

COMPLAINTS FOR INCIDENTS OF DISCRIMINATION (NO.) GRI 406-1 | SDG 5.1, 8.8

	2024	2023	2022
Complaints received per discrimination indicators	97	87	12
Incidents per discrimination analyzed[1]	72	47	12
Incidents per discrimination closed	74	41	7
Incidents with corrective measures applied	0	2	4
Incidents with corrective measures underway	0	0	5

[1] The highest number of complaints occurs due to constant training and awareness related to human rights and diversity, which increases employees' perception of the topic. In addition, we also had training related to the complaint channel itself, encouraging its use.

Projects with indigenous and traditional communities

GRI 203-1 |SDG 5.4, 9.1, 9.4, 11.2

Quilombolas

Renewable generation and transmission

In the Remaining Quilombos Community (CRQ) of Várzea, Paraíba, within the influence area of the Luzia Photovoltaic Plant, a key initiative of the Basic Quilombola Environmental Plan (PBAQ) was the production of the short film Pitombeira, Land of Our People. This project emerged in response to the community's desire to create audiovisual materials to preserve and pass down its history and culture to future generations. Embracing this request, we reinforced the community's empowerment, leadership, and connection to its ancestral heritage.

The PBAQ of the Oitis Wind Complex transmission line promoted advances in improving the quality of life of CRQ Sumidouro, in Queimada Nova, Piauí. The actions directly benefited 48 families, totaling 168 people. Through the program, initiatives were developed to strengthen the population's coexistence with the semi-arid region and water security: water distribution, implementation of three irrigation kits and two water tanks. We also built a shed for the storage of inputs and animal feed and care. Furthermore, we instituted courses in modeling and sewing. Young people, in turn, were given access to accordion lessons and capoeira (Afro-Brazilian martial arts) courses. We also sponsored the Kizomba Festival for its second year, which contributes to the recovery and perpetuation of the musical tradition, dance and typical festivals.

Another example of a positive impact arising from PBAQ was the construction of a cultural center in the Boa Esperança community in Areal, in the state of Rio de Janeiro, by transmission company Neoenergia Itabapoana. The space contributes to bolstering the quilombola identity, providing a place for meeting, learning and preserving ancestral traditions and knowledge. A workshop on the reuse of solid waste and a workshop on healthy eating and traditional food were also developed, in addition to the construction of a Quilomboteca library, with the distribution of a book produced focusing on the history of the community.

In Paraíba, in the area of influence of the Neoenergia Renewable Complex (Chafariz and Solar Luzia Wind Farms), the Serra do Talhado Rural CRQ was merged into the Caatinga Festival. This represented an act of cultural strengthening, local articulation and recognition of the Caatinga region, carried out within the scope of the Environmental Education Program's operational phase. In the same quilombola community, the Water from Heaven Project is also under development: it promotes decentralized access to water for human consumption, with priority for drinking and cooking purposes.

In Rio Grande do Norte at CRQ Macambira, in the municipality of Lagoa Nova, the Calango Wind Complex has developed actions to strengthen community-based tourism, in partnership with the Seridó Geopark.

Indigenous

In Praia Grande, on the coast of São Paulo, the Indigenous Component of the Basic Environmental Plan for the Guarani community of the Tekoá Mirim Indigenous Land (TI) is being prepared and approved. The work is being carried out with the active participation of the community. Prior to this process, Neoenergia Elektro donated a 278-hectare plot of land, aiming to meet obligations and conditions to mitigate interference in this TI, in addition to allocating R$ 344,000 for the physical structuring of the new village, subsidizing the construction of the prayer house and adaptation of the water collection system, among other improvements.

HPP Dardanelos has implemented the Basic Environmental Plan for the Indigenous Component in the communities of the Arara do Rio Branco and Cinta Larga ethnic groups, investing in administrative management, territorial monitoring and surveillance, health, education, sustainable development, organizational strengthening, infrastructure and ethnoarchaeology. The plant is located 30 kilometers from the nearest village and has not impacted indigenous lands. The compensations outlined in the Plan derive from archaeological considerations.

In 2024, Transmissora Lagoa dos Patos conducted the Alliance between the Recovery of Biodiversity and the Nhandereko (Guarani way of being and living) project in the metropolitan region of Porto Alegre, Rio

Grande do Sul. The project involved three indigenous lands: Teko'a Anhetengua, Nhuundy and Pindo Miri (Mirim), in the municipalities of Porto Alegre and Viamão, in a transition region between the Atlantic Forest and Campos Sulinos biomes. The objectives focus on productive reconversion, environmental recovery, forest restoration of degraded areas and sustainable management of territories through activities such as collection and exchange of seeds and seedlings between villages.

We developed the Ecological Restoration with Agroforestry Practices in Indigenous Territories project in the territories of the transmission companies in Santana do Livramento and Santa Maria, Rio Grande do Sul. It was carried out by the Association of Studies and Projects with Indigenous and Minority Peoples, in partnership with the State Department of the Environment. Run between December 2022 and February 2024, it implemented 17.53 hectares of agroforestry systems in the villages of Pindoty (Riozinho), Yvyty Porã – Campo Molhado, Barra do Ouro Indigenous Land (Maquiné), Ka'aguy Pa'ũ – TI Varzinha (Caraá) and Guajayvi Poty (Canguçu). It also included a socio-environmental assessment for these four communities, offering insights into their unique needs and potential opportunities. In addition, the native seedling nursery in the Guajayvi Poty village was revitalized and actions were introduced to strengthen handicrafts and traditional agriculture in the villages of Irapuá (Caçapava do Sul) and the Guarani communities of Aceguá and Bagé.

In 2024, Neoenergia Coelba continued monitoring energy connection projects for indigenous communities. To ensure effective oversight, we established a governance structure involving multiple internal areas, with monthly progress reports submitted to the Secretariats for the Promotion of Social Equality and Infrastructure and the Ministry of Mines and Energy. Throughout the year, we held guidance and alignment meetings, including in-person discussions at the distributor's headquarters with chiefs and community representatives. As a result, we benefited 1,749 indigenous people and monitored 78 new connection requests.

Related to impacts on the rights of indigenous peoples and traditional communities GRI 411-1 | SDG 2.3

We are committed to respecting ethnic minorities and the internationally recognized rights of indigenous and traditional peoples. We develop our business activity with respect for the different cultural identities, traditions and environmental riches that ensure the well-being of these populations and their physical and cultural reproduction. We have channels for dialogue with these communities and their representatives, with the participation of the State, to provide information about the projects with due transparency and integrity.

There is no discussion about judicial processes that involve violation of the human rights of indigenous communities. Toward this end, we have revised the information in view of what has been published in the reports of previous years. GRI 2-4

Training of employees in human rights

In the year, we followed the annual update of the Human Rights training for the Board of Directors, in podcast format, addressing topics associated with Human Rights Due Diligence and Sustainability.

Onboarding of new employees is also an opportunity to raise awareness and address the issue. This provides newcomers with a concise, executive-level overview of the corporate Due Diligence agenda in Human Rights and the ongoing initiatives. In addition, important topics on the human rights agenda, such as diversity and inclusion, are part of a series of training and awareness actions offered to all employees, in online format and through face-to-face discussions.

Within the scope of the Social Working Group, formed by the Renewables Board in partnership with the Corporate Social Responsibility Management, we held Human Rights Forums with employees and key suppliers of wind and solar projects located in Rio Grande do Norte, Paraíba, Piauí and Bahia. There were also editions in the holding company for managers, analysts and directors. With the support of an outside consulting company, the participants were encouraged to suggest improvements in processes for managing and preventing human rights violations, building relationships of trust, community relations and improving the Complaint and Reparations Mechanisms, among other topics.

EMPLOYEE TRAINING IN HUMAN RIGHTS (HOURS) PG1

	2024	2023	2022
Total hours	310,320	301,698	281,636

Labor practices in the hiring of security services

The Corporate Security Directorate defines the technical specifications and criteria that these suppliers must meet to be hired, including physical security, resources, training, cybersecurity and performance. This analysis is carried out annually to identify points for improvement. Among the requirements evaluated are policies related to selection, training, and compliance with legislation, as well as the existence of quality certificates, compliance programs, and ESG practices (including those involving the guarantee of human rights).

HUMAN RIGHTS-TRAINED PROPERTY SECURITY PERSONNEL GRI 410-1 | SDG 16.1 | PG1

	2024	2023	2022
Employees			
Total number	36	36	35
Trained in human rights (n°)	35	36	34
Trained in human rights (%)	97.2 %	100.0 %	97.1 %
Outsourced workers			
Total number	495	502	605
Trained in human rights (n°)	495	502	605
Trained in human rights (%)	100.0 %	100.0 %	100.0 %

3.2 Stakeholder participation

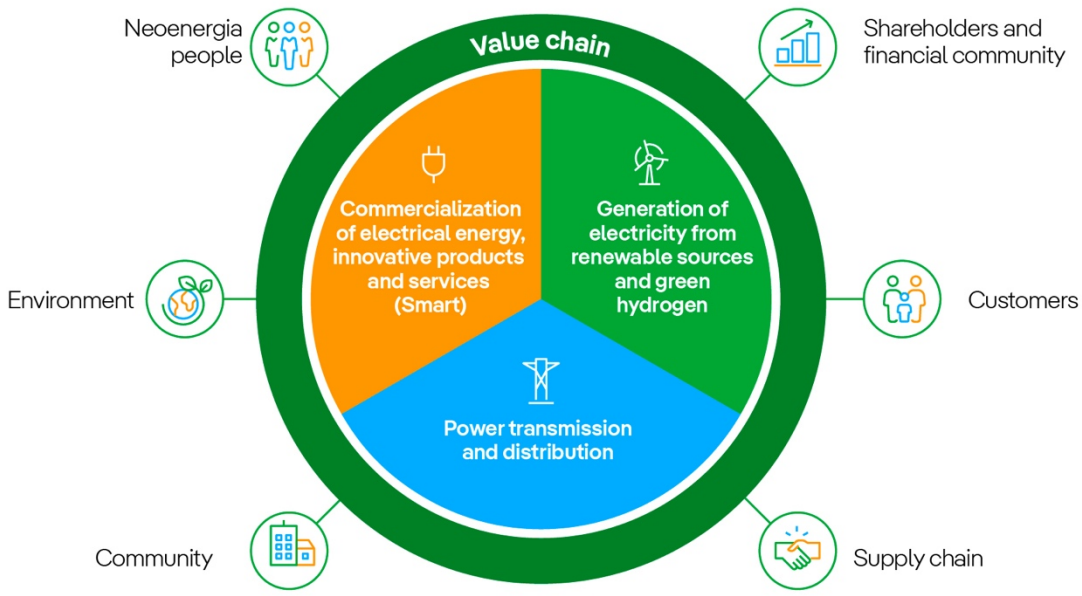
Our stakeholders

GRI 2-29

Stakeholders are central to our strategy. We recognize that achieving social interests and fostering a responsible, sustainable business model requires strong stakeholder engagement. At Neoenergia, we define stakeholders as groups and entities whose decisions and opinions influence our business while also being impacted by our activities. Therefore, we strive to build trust-based relationships, fostering greater involvement and collaboration from all parties.

In line with the controlling shareholder Iberdrola, at the beginning of 2024 we reviewed the eight interest groups and their segmentation that we had maintained until then. The objectives were to update some names, simplify the map of the groups and enrich the segmentation based on the current relationship needs of the areas and businesses. As a result, the categories have been reduced from eight to six:

Our stakeholders



This review culminated in the update, in February, of our Relations with Stakeholders Policy. It deepens our business philosophy and establishes principles of action and guiding objectives for all employees to act and relate to our stakeholders.

Principles and objectives for stakeholder relations

We decisively promote compliance with our Stakeholder Relations Policy through an Iberdrola Group global model based on the AA1000 Stakeholder Engagement Standard (AA1000 2015), AA1000 Accountability Principles (AA1000 2018), and its four principles: inclusion, materiality, responsiveness and impact. The process is consolidated through a standard digital application, shared by Iberdrola with its subsidiaries.

The improvement, with the expansion of the scope of application of the Global Model of Engagement with Stakeholders at Neoenergia, is an ESG commitment approved by our Board of Directors. With the coordination of the CSR Management and the involvement of employees from various business and corporate areas, a report is made annually on our relationships, channels through which we relate, issues addressed, risks and opportunities and action plans. A novelty in 2024 was to widen the scope of areas that report information in the system and also expand that of the reporting companies, towards meeting the ESG target. This includes information from new and more active business groups on the online platform.

The model is a continuous improvement process based on ten phases:

Stakeholder engagement model

Relevant topics and good practices

We keep the relationship channels with our stakeholders up to date and continuously seek to identify the most relevant topics for each of them, working to create shared value. We identified the most significant themes for each group, which are addressed through the established dialogue channels.

Good practices are also identified and shared at an annual meeting, the Iberdrola Stakeholders' Hub, which includes those involved in the Global Stakeholder Relationship Model of Iberdrola and its subsidiaries. In 2024, we shared as a good practice the development of the Social Working Group, a partnership between the CSR Management and the Renewables Board. Through it, we promote discussions for the improvement of processes towards good practices that support the application of Due Diligence in Human Rights and, consequently, the engagement of our stakeholders. In particular, we seek to strengthen community relationships and ties with local institutions in the area of influence of our generation assets (wind, solar, hydroelectric), to create solid bonds of trust.

Most relevant topics per Interest Groups

Neoenergia's people

- Strategy and investments
- Occupational health and safety
- Attract, develop and retain talent
- Volunteer Work
- Ethics, integrity and transparency

Supply chain

- Supply chain sustainability
- Hiring suppliers
- Strategy and investments
- Purchase, contract and payment conditions
- Financial and economic performance

Clients

- Customer experience
- Complaints, grievances and incidences

Environment

- ESG Performance
- Climate change and decarbonization
- On-site audits and inspections
- Biodiversity
- Actions related to the Sustainable Development Goals

Shareholders and the financial community[1]

- Financial and economic performance
- Shares and dividends
- Energy
- Climate change
- Health and safety

[1] Themes from this group were raised in the materiality consultation. The other groups were consulted through the interest group model.

Communities

Regulatory bodies
- Regulating energy markets
- Regulation of the remuneration of the regulated companies

Civil service
- Actions related to culture and sport
- Actions related to education
- Supporting vulnerable groups
- Treatment of strategic issues and public policies that impact the business

Media
- Quality of supply
- Electricity bill and price
- Public safety in local communities
- Financial and economic performance
- Shares and dividends

Social representatives
- Actions related to culture and sport
- Supporting vulnerable groups
- Neoenergia's role in the development of local communities
- Innovation projects
- Regulation of the remuneration of the regulated companies

3.3 Commitment to quality employment

GRI 3-3 – MATERIAL TOPIC: WORKING CONDITIONS

Our guiding principles in personnel management and labor relations are respect for human and labor rights, diversity and inclusion, guided by equal opportunities and non-discrimination, as well as aligning the interests of our professionals with the strategic objectives of our business.

Our job offer is individualized, favoring the selection, hiring, promotion and retention of talent. To this end, we maintain competitive compensation and a work environment that provides the reconciliation of personal and professional life, physical, mental and emotional well-being and promotes the professional growth of employees.

We believe that our inclusion, in 2024, in the list of the best companies to work for in Brazil in the Great Place to Work ranking, reflects our employees' endorsement of our labor practices. We placed 17th out of the 175 companies selected. We also won Top Employer 2024, with international recognition for our practices and our contribution to the personal and professional development of our employees. Another recognition came from Edge Certified Organizations, for our commitment to diversity, inclusion and pay equity.

Another indication that we have made progress in the relationship with our workers was the result of the Conta pra Gente Dia a Dia survey, applied at the end of the year, which showed 90% engagement.

Our actions are guided by a People Management Policy that is broken down into five other policies:

- Human Rights Respect Policy
- Diversity, Equity and Inclusion Policy
- Selection and Hiring Policy
- Knowledge Management Policy
- Internal Health and Safety Policy

Our staff

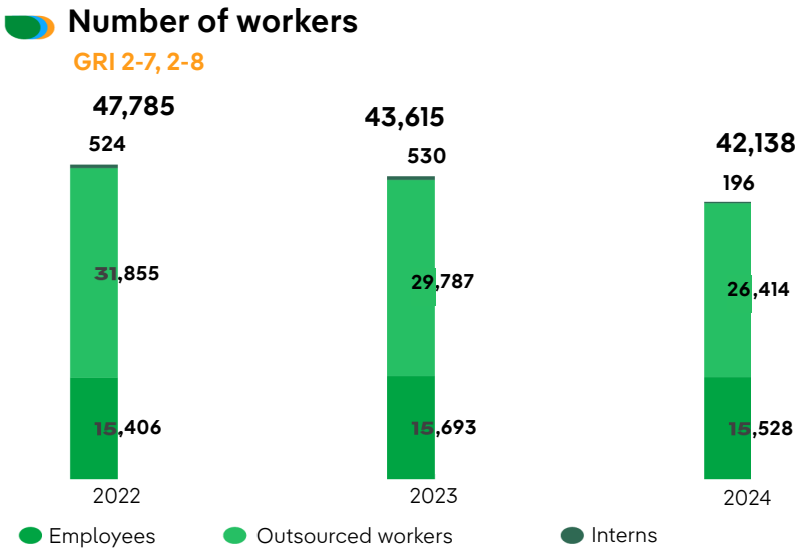
In 2024, 42,138 people worked in our companies, including our own employees (15,528), outsourced workers (26,414) and interns (196). About 60% were in the states of the Northeast Region of Brazil. Outsourced workers especially perform field services in the group's distributors and transmitters, in construction, maintenance and operation activities, including security services. GRI 2-7, 2-8 | SDG 8.5, 10.3

EMPLOYEES BY TYPE OF EMPLOYMENT, CONTRACT AND GENDER (No.) GRI 2-7 | SDG 8.5, 10.3

	2024			2023			2022		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Type of employment									
Full time	11,619	3,128	14,747	12,147	2,991	15,138	12,053	2,777	14,830
Part-time	612	169	781	342	213	555	396	180	576
Type of contract									
Indefinite	12,231	3,297	15,528	12,489	3,204	15,693	12,447	2,957	15,404
Temporary	0	0	0	0	0	0	2	0	2
Total	**12,231**	**3,297**	**15,528**	**12,489**	**3,204**	**15,693**	**12,449**	**2,957**	**15,406**

EMPLOYEES BY REGION (NO.) GRI 2-7 | SDG 8.5, 10.3

	2024	2023	2022
Northeast	9,802	9,844	9,983
Southeast	4,792	4,787	4,468
Center-West	918	1,044	938
North	0	0	0
South	16	18	17
Total	**15,528**	**15,693**	**15,406**



EMPLOYEES BY GENDER AND CATEGORY PROFISSIONAL[1] GRI 405-1 |SDG 5.1, 5.5, 8.5| PG 6

	Men			Women		
	2024	2023	2022	2024	2023	2022
Direct leadership (no.)	282	296	289	131	129	117
Intermediate controls and qualified technicians (no.)	2,000	2,062	2,027	1,462	1,468	1,454
Professionals and support teams (no.)	9,949	10,131	10,133	1,704	1,607	1,386
Total (no)	**12,231**	**12,489**	**12,449**	**3,297**	**3,204**	**2,957**
Direct leadership (%)	1.8 %	1.9 %	1.9 %	0.8 %	0.8 %	0.8 %
Intermediate controls and qualified technicians (%)	12.9 %	13.1 %	13.2 %	9.4 %	9.4 %	9.4 %
Professionals and support teams (%)	64.1 %	64.6 %	65.8 %	10.2 %	10.2 %	9.0 %
Total (%)	**78.8%**	**79.6%**	**80.8%**	**21.2%**	**20.4%**	**19.2%**

[1] Direct leadership: directors, superintendents and managers; Intermediate controls and qualified technicians: managers, specialists and analysts; Professionals and support staff: administrative, technical, and operational personnel.

EMPLOYEES BY GENDER AND AGE GROUP GRI 405-1 |SDG 5.1, 5.5, 8.5| PG 6

	Men			Women		
	2024	2023	2022	2024	2023	2022
Up to 30 (no.)	2,440	2,744	2,923	950	997	961
Between 31 and 50 (no.)	9,042	9,008	8,775	2,203	2,058	1,864
Over 50 (no.)	749	737	751	144	149	132
Total (no.)	**12,231**	**12,489**	**12,449**	**3,297**	**3,204**	**2,957**
Up to 30 (%)	15.7 %	17.5 %	19.0 %	6.1 %	6.4 %	6.2 %
Between 31 and 50 (%)	58.2 %	57.4 %	57.0 %	14.2 %	13.1 %	12.1 %
Over 50 (%)	4.8 %	4.7 %	4.9 %	0.9 %	0.9 %	0.9 %
Total (%)	**78.8 %**	**79.6 %**	**80.8 %**	**21.2 %**	**20.4 %**	**19.2 %**

EMPLOYEES WITH DISABILITIES (NO.) BY GENDER GRI 405-1 |SDG 5.1, 5.5, 8.5| PG 6

	2024	2023	2022
Men	464	345	334
Women	252	202	192
Total	**716**	**547**	**526**

Opportunities and stable work

GRI 3-3_ 201_202_401 – MATERIAL TOPIC: WORKING CONDITIONS

Our premise is to offer career opportunities, developing internal talents or externally seeking the best professionals in the market. In 2024, 21% of vacancies were filled by internal personnel, with more than 56% in leadership roles (manager, superintendent and director or equivalent positions).

With the hiring of 50 people, we ended the process of internalizing field professionals that began in 2017 during the year, with the objective of increasing occupational safety and quality standards and the efficiency of operations. This project has incorporated more than 6,000 professionals to the company's workforce.

In total, we hired 1,288 employees during the year, focusing on new technology profiles and new skills, a number that does not include apprentices and interns. We maintain a talent pool for people with disabilities and run Refer-a-Friend campaigns to boost the hiring of minority groups.

The monthly integration meeting for new employees provides access to information and good practices, which facilitates and speeds up the adaptation and acculturation process. There are six hours of online activities given by employees from different areas

Trainee Program

Our Internship Program has affirmative hiring targets for race and gender, with 50% of hires being black and 50% women. It had 13,450 applicants in the 2024 selection process and selected 150 participants. This program lasts up to two years, during which time higher education and technical students have access to a development path that encourages protagonism and creates internal opportunities. During the period, 148 interns were hired for permanent positions.

EMPLOYEE TURNOVER (PEOPLE WHO HAVE LEFT THE COMPANY), BY AGE GROUP AND GENDER[1] GRI 401-1| SDG 5.1, SDG 8.2, 8.5, 8.6, SDG 10.3, PG6

	Men			Women		
	2024	2023	2022	2024	2023	2022
Up to 30 (no.)	224	192	279	123	81	70
Between 31 and 50 (no.)	654	623	586	195	172	147
Over 50 (no.)	109	115	131	30	21	28
Total (no.)	**987**	**930**	**996**	**348**	**274**	**245**
Up to 30 (%)	9.2 %	7.0 %	9.5 %	12.9 %	8.1 %	7.3 %
Between 31 and 50 (%)	7.2 %	6.9 %	6.7 %	8.9 %	8.4 %	7.9 %
Over 50 (%)	14.6 %	15.6 %	17.4 %	20.8 %	14.1 %	21.2 %
Total (%)	**8.1 %**	**7.4 %**	**8.0 %**	**10.6 %**	**8.6 %**	**8.3 %**

[1] Percentage of the total number of employees in each age group.

VOLUNTARY EMPLOYEE TURNOVER, BY GENDER GRI 401-1| SDG 5.1, SDG 8.2, 8.5, 8.6, SDG 10.3, PG6

	2024	2023	2022
Men	361	290	309
Women	129	105	133
Total (n°)	490	395	442
Total (%)	3.2	2.5	2.9

NEW HIRES BY AGE GROUP AND GENDER GRI 401-1 |SDGs 5.1, 8.5, 8.6, 10.3| PG6

	Men			Women		
	2024	2023	2022	2024	2023	2022
Up to 30 (no.)	385	502	556	226	275	271
Between 31 and 50 (no.)	423	456	521	237	246	220
Over 50 (no.)	15	11	8	2	3	3
Total (no.)	**823**	**969**	**1.085**	**465**	**524**	**494**
Up to 30 (%)	15.8 %	18.3 %	19.0 %	23.8 %	27.6 %	28.2 %
Between 31 and 50 (%)	4.7 %	5.1 %	5.9 %	10.8 %	12.0 %	11.8 %
Over 50 (%)	2.0 %	1.5 %	1.1 %	1.4 %	2.0 %	2.3 %
Total (%) [1]	**6.7 %**	**7.8 %**	**8.7 %**	**14.1 %**	**16.4 %**	**16.7 %**

[1] Percentage of the total number of employees in each age group.

EMPLOYEES WITH THE POSSIBILITY OF RETIREMENT BY PROFESSIONAL CATEGORY
GRI EU15 |SDG 8.5| PG6

	In the next 5 years (%)			In the next 10 years (%)		
	2024	2023	2022	2024	2023	2022
Total by category (n°)	**171**	**218**	**197**	**499**	**531**	**541**
Direct leadership (no.)	19	25	24	45	51	48
Intermediate controls and qualified technicians (no.)	62	81	70	159	179	176
Professionals and support teams (no.)	90	112	103	295	301	317
Total by category (%)	**1.1 %**	**1.4 %**	**1.3 %**	**3.2 %**	**3.4 %**	**3.5 %**
Direct leadership (%)	4.6 %	5.9 %	5.9 %	10.9 %	12.0 %	11.8 %
Intermediate controls and qualified technicians (%)	1.8 %	2.3 %	2.0 %	4.6 %	5.1 %	5.1 %
Professionals and support teams (%)	0.8 %	1.0 %	0.9 %	2.5 %	2.6 %	2.8 %

WORKING HOURS OF OUTSOURCED WORKERS GRI EU17

Activity area	2024	2023	2022
Construction (building the electricity grid, power plants, modernizing facilities)	21,537,677	NA	NA
Operation (commercial operations and meter reading, reconnection, disconnection, losses, call center, service store) and maintenance (network maintenance, pruning, deforestation, surveillance, transport, general services)	39,820,671	NA	NA
Total	**61,358,348**	**NA**	**NA**

NA: Not available

Collective agreements

The right to free association, organization and union mobilization is guaranteed to 100% of our employees. They can use internal communication channels to publicize and inform the progress of the negotiations and hold, together with the unions, meetings to monitor the collective agreement throughout the year. GRI 2-30, GRI 407-1 | SDG 8.8 | PG3

Social benefits

Own employees have life insurance, corporate travel insurance; health plan, dental plan, meal/food vouchers, transportation vouchers, disability and disability allowance, dependent allowance, physical activity allowance (Gympass); private pension, loans; educational incentive program and Neoenergia Club (agreement with schools, gyms, shops and various sports and cultural activities), among others.

For senior leadership, we maintain a long-term variable compensation system that aims to retain key executives who contribute decisively to value creation. In 2024, the participants of the program for the 2020-2022 period received, in the form of shares, the payment of the second installment. In 2025, they will be entitled to a third payment. The new program, for the period 2023-2025, will be paid in 2026, 2027 and 2028.

In 2024, we created a long-term retention program for professionals involved in large projects, such as the construction of transmission assets, and which is conditional on the achievement of some predefined indicators, such as on-time execution, in the form and at the planned cost. During the year, about 65 people benefited.

Private retirement plan GRI 201-3

The management of our employees' private pension plans is concentrated in Néos Previdência Complementar, which incorporated in 2019 the supplementary pension foundations that benefited the employees of Neoenergia Coelba, Neoenergia Pernambuco and Neoenergia Cosern; in 2024 to which it served the employees of Neoenergia Brasília. In 2024, the transfer of the management of the plan that serves the employees of Neoenergia Elektro (Vivest) to Néos, which is in the operationalization phase, was authorized. The effective date is expected to take place in January 2026. The plans of these foundations, defined contribution (DC) or defined benefit (DB), remain active, but are closed to new memberships, with the exception of Neoenergia Elektro's pension plan and the CD Néos Plan that was created in 2019.

The CD Néos Plan provides for a five-year period for redemption of 100% of the sponsor's contributions, the possibility of early retirement at age 50 and the choice of investment profile, in addition to many other advantages. The entity maintains a weekly newsletter, with data on pension plans, tips on financial and social security education, as well as legal information about the sector.

As of December 31, 2024, the consolidated position of the four pension plans we maintain totaled R$ 4.07 billion in actuarial obligations, with coverage of R$ 3.81 billion in fair value of assets, according to actuarial valuation on the same date. The CD plans had 11,472 participants and the BD plan, with 2,551 participants.

A health plan is also maintained for Neoenergia Coelba retirees, in the defined benefit modality, which had an actuarial obligation of R$ 847 million and had 6,195 assisted beneficiaries (713 active, 2,671 assisted holders and 2,741 assisted dependents). These plans no longer receive adhesions.

Diversity and equal opportunities

GRI 3-3_405 – MATERIAL TOPIC: WORKING CONDITIONS

By encouraging diversity, we help to retain the best talent, develop a culture of innovation, promote more creative, productive teams capable of contributing to a fairer society. We explicitly commit not to discriminate on the basis of any condition (gender, sexual orientation, age, disability, origin, or any other characteristic unrelated to the requirements of the job) and we have procedures in place to prevent behavior that violates this norm.

Our Governance and Sustainability System includes mechanisms that guide actions, such as:

- **Equity, Diversity and Inclusion Policy** – Aims to promote an environment that facilitates and enhances equal opportunities and non-discrimination;
- **Management Appointment Policy** – Seeks to ensure directors with a diversity of skills, knowledge, experiences, backgrounds, nationalities, age and gender;
- **Diversity and Inclusion Forum** – Created in 2024, it is responsible for directing actions to strengthen diversity and inclusion in the workforce. Made up of ten people, including the Director of People and Organization, a manager and an area specialist, and representatives of companies and corporate areas.

Strategy and commitments

As equity, diversity and inclusion are strategic priorities, we have set ourselves targets that are linked to the variable remuneration of our executives. We want to increase the number of women in relevant positions, in leadership roles and trained by the schools of electricians who join our staff. We have also set targets for the percentage of black and brown people in leadership positions.

Cross-cutting initiatives for diversity and inclusion

We created four affinity groups (race, women, LGBTQIA+, and people with disabilities) to discuss these topics and contribute to the planning, execution, and validation of actions. The groups unite employees from all over Brazil.

In 2024, we joined the Pro-Gender and Race Equity Program, an initiative of the Ministry of Women. With a duration of two years, the program aims to transform the organizational culture. To this purpose, at the end of the period, the participating companies must have implemented the actions to which they have committed.

Since 2022, we have supported the Women's Empowerment Principles (WEPs), an initiative of UN Women and the Global Compact. In 2023, we joined the "Elas Lideram 2030" (Women Lead 2030) and "Raça é Prioridade" (Race is a Priority), movements of the Global Compact Network Brazil and UN Women, to which we committed to reaching at least 30% of leadership positions held by women and 30% by black people.

Initiatives

We promote different actions that address the topic of diversity with our internal public, highlighting in 2024:

Diversity & Inclusion Forum – We launched this initiative during the year with the main mission of expanding the topic in the company. Participants act as D&I ambassadors, connect employees with executives, discuss actions proposed by the People and Organization area and Iberdrola's Global Diversity Committee, support the implementation of projects and actions, and seek to engage teams and peers. It is made up of the director and two professionals from the People area and nine more employees from our different businesses.

Potencialize – In 2024, we launched the internal talent development program that focuses on racial equity. The pilot class was created at Neoenergia Coelba. Some 15 candidates were approved, nine women and six men. The distributor has 80% of black professionals on its staff, but only 30% of them in leadership positions.

Professional Qualification for People with Disabilities – In September, we completed the first class of the free professional qualification course for people with disabilities. The training was offered in ten cities in Bahia, Rio Grande do Norte and São Paulo – concession areas of the distributors Neoenergia Coelba,

Neoenergia Cosern and Neoenergia Elektro, respectively. Carried out in partnership with Senai, it graduated 46 students, of which we hired 16.

Aflorar – Promotes a tutoring system for young people with Down Syndrome at Neoenergia Pernambuco and assists in the insertion of professionals with disabilities in the labor market. In 2024, 716 professionals with disabilities (464 men and 252 women) were employed at the distributor.

Libras Course - Our learning portal offers the Brazilian Sign Language Course (Libras), available to all employees, training agents of inclusion and improving communication with the hearing impaired.

Diversity and inclusion content – We registered more than 6,000 participations in the events, which included topics such as anti-racism, violence against women, LGBT pride, the struggle of people with disabilities and others.

Junt+s Villages – Conversation circles led by employees for small groups. The meetings are a safe environment for welcoming and sharing experiences. LGBTphobia in the workplace, motherhood, self-esteem and black people, psychological safety of LGBT people, People 45+ are some of the topics covered.

Parental leave – Our companies offer paternity leave of 20 days and maternity leave of 180 days. Leaves for same-sex couples are equivalent to existing licenses.

Ethics, equality and non-discrimination

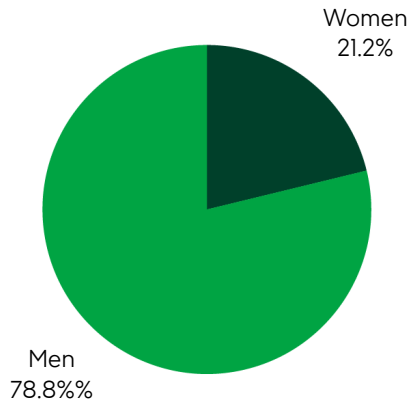
Feminine presence

At the end of 2024, our teams were made up of 21% women, with 131 in direct leadership positions (directors, superintendents, and managers), corresponding to 31.7% of the total in this job category. Our goal is to reach 2030 with 35% of women in direct leadership positions.

A total of 1,462 women were in intermediate and qualified technical positions, equivalent to 42.2% in the function. In terms of professionals and support staff, they totaled 1,704, or 14.6% of the category. There are 36.6% of women in junior management positions, that is, first level of management; 32.8% in a senior leadership position (only two categories from the CEO); 33.0% of women in senior management; 24.69% in STEM (science, technology, engineering, and mathematics) positions and 25.2% in management positions in revenue-generating roles.

Employees by gender

GRI 405-1



Electrician School

The initiative creates opportunities for free professional training and supports the entry into the labor market of residents of the areas where our electricity distributors operate. The units are in Bahia, Pernambuco, Rio Grande do Norte, São Paulo and Brasília. In 2024, 519 professionals completed the course, 268 of whom were hired, 54.5% of whom were women. Since 2013, when the school was created, we have trained 6,441 people.

In 2024, we hired more than 140 women for this role, which represented 56% of the 258 students who completed the course in the 23 classes of the period. Since 2019, when we launched exclusive courses for women, aiming to encourage female participation in the electrician market, we have already hired 847

professionals, representing 17.2% of the total of 1,231 women trained in the period. As of 2023, we have reduced the number of dedicated classes, as they have started to actively participate in mixed classes.

The School of Electricians for Women is a pioneer in the sector and recognized as a global example of the Women's Empowerment Principles (WEPs) by WeEmpower, a program of UN Women, the ILO and the European Union. It encourages good practices in companies.

In 2024, the school won the Amcham Award, an initiative of the American Chamber of Commerce that recognizes and celebrates companies and leaders that stand out in various areas, such as innovation, sustainability and social responsibility, among others.

Combating violence against women

Since 2023, we have run a program to combat violence against women in various forms (physical, psychological, patrimonial, sexual, and moral). It offers shelter and guidance so that women in situations of domestic violence can escape this cycle and gain help from specialized public services. In addition, our employees can count on the company's support, including legal and economic advice, flexible working hours and other resources. Cases in which male employees are responsible for complaints of this nature are evaluated and handled by the People and Organization and Compliance area.

In 2024, we trained and engaged meter readers and electricians to enable them to identify situations of violence and report the risks to the responsible organizations, without exposing themselves to confrontations. For this initiative, in 2024 we received the Good Practices Award, from the Women Lead 2030 Movement, promoted by the UN Global Compact-Network Brazil.

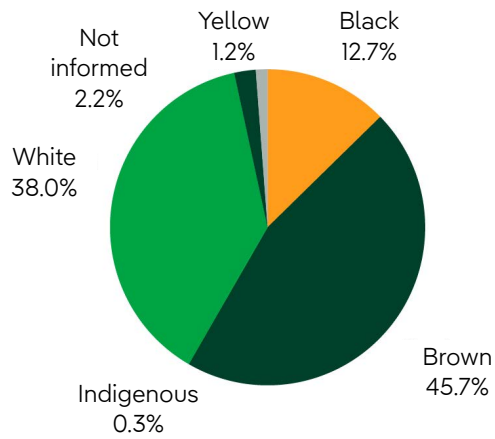
Racial diversity

Black and brown individuals represent 29.9% of our leadership team. We are committed to the UN Global Compact's "Race is a Priority" initiative, which recommends that companies achieve at least 30% Black representation in executive roles. We have set an ambitious goal to increase this representation to 35% by 2025 and 40 by 2030.

Since 2022, when we first carried a race self-declaration survey, all new hires are included.

Employees by race

GRI 405-1



EMPLOYEES IN LEADERSHIP POSITIONS, BY RACE (%)[1] GRI 405-1 | SDGs 5.1, 5.5, 8.5

	2024	2023	2022
Black	4.5	4.6	4.9
Brown	25.3	25.4	27.1
Indigenous	0.1	0.2	0.1
White	67.8	67.9	65.0
Yellow	1.9	2.0	2.9
Not informed	0.3	0.2	0.0

[1] Employees in management, junior, middle or senior positions.

Work-life balance

We promote the reconciliation of professional and personal life, facilitating measures for the care of family members, establishing flexible working hours and the basic principles to ensure privacy and digital disconnection. The control of overtime is carried out by the leadership and the use of computers with an

alert system after eight hours of work a day, turning off lights and air conditioning at certain times, among other measures.

We adopted the Corporate Citizen program (Law No. 11.770/2008), which provides for the extension of maternity leave for 60 days, totaling six months. For paternity leave, we established another 15 days, in addition to the regulatory 5, totaling 20 days (Law No. 13,257/2016).

MATERNITY/PATERNITY LEAVE AND RETURNS GRI 401-3 | SDG 5.1, 5.4, 8.5 | PG6

	2024		2023		2022	
	Men	Women	Men	Women	Men	Women
Number of employees entitled to maternity/paternity leave (no.)	12,231	3,297	12,489	3,204	12,449	2,957
Employees entitled to maternity/paternity leave (%)	100.0	100.0	100.0	100.0	100.0	100.0
Number of employees who took maternity/paternity leave	549	94	534	94	577	140
Number of employees who returned to work after such leave	578	109	537	103	585	119
Number of employees who returned to work after parental leave and were still employed 12 months later	497	83	516	67	450	75
Return to work rate (%)	100.0	100.0	100.0	100.0	100.0	85.0

Defending equal pay

In 2024, the average salary for men represented a value similar to that received by women, with a difference of 3.12% less for men, without considering the salaries of electricians in the group, a category in which men represent 90% of workers. The lowest wage we pay in all our companies is higher than the national or regional minimum wage.

The root cause of the pay gap is the lower presence of women in operational, managerial, and technical positions, a common situation in the energy sector. To mitigate this reality, we are working in the following areas:

- Plans for specific training for women;
- Inclusion of new generations and fostering technical among minority groups in the sector;
- Promotion of scientific careers among young people and students;
- Gradual increase in women holding management positions.

PERCENTAGE OF WOMEN'S WAGES RELATIVE TO MEN'S WAGES BY OCCUPATIONAL CATEGORY (%)[1] GRI 405-2 |SDG 5.1, 8.5, 10.3 | PG6

	Average remuneration[1]		
	2024	2023	2022
Direct leadership [2]	95.2	92.7	94.8
Intermediate controls and qualified technicians [2]	82.8	80.0	80.2
Professionals and support teams [2, 3]	80.3	79.4	78.9
Average remuneration total [4]	97.0	100.6	100.8

[1] Fixed annual salary plus variable and top-ups.
[2] Direct leadership: directors, superintendents and managers; Intermediate controls and qualified technicians: managers, specialists and analysts;.
[3] Electricians in the professional and support staff category are not considered.
[4] Average pay by category and gender.

RATIO OF LOWEST WAGE TO LOCAL MINIMUM WAGE (%) GRI 202-1 | SDG 1.2, 5.1, 8.5 | PG6

	2024	2023	2022
Entry level salary over local minimum wage – Men	1.19	1.22	1.24
Entry level salary over local minimum wage – Women	1.19	1.22	1.24

Training and professional development

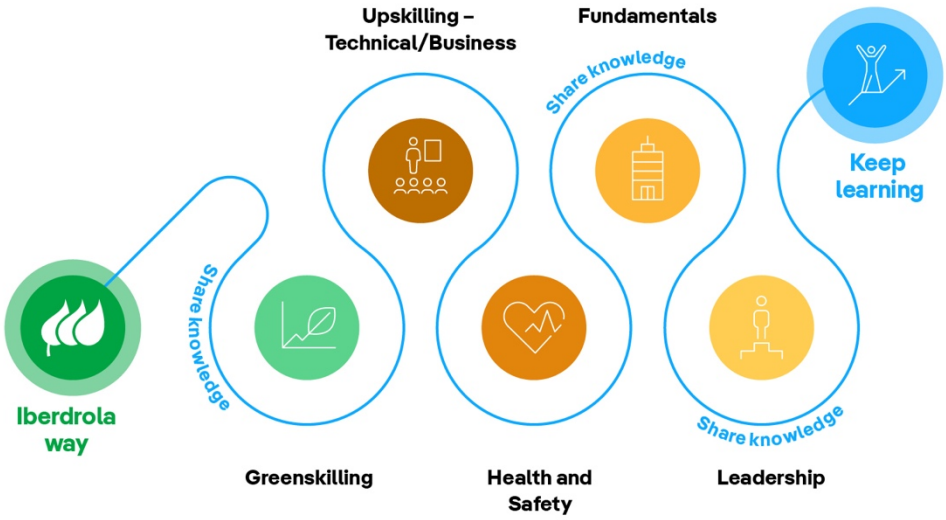
GRI ex-EU14

GRI 404-2 | SDG 4.3, 4.4, 4.5, 5.1, 8.2, 8.5, 10.3 | PG

We run various programs to improve the qualifications of our professionals, making them fit for their jobs and taking the lead in their professional development.

We use the 70/20/10 Learning Model (70% experience; 20% relationships; 10% education) because we understand that people have different ways of learning. We promote lives sessions, webinars and thematic weeks, enabling the participation of all work categories. We disseminate existing knowledge in the company and nurture continuous learning and cultural exchanges to boost operational efficiency through the proper use of intellectual capital.

Global learning model



Professional development programs

We continued to invest in professional development programs for our employees in 2024, and we focused on strengthening our customer culture in preparation for the opening up of the market. We implemented Nosso Jeito Neoenergia (Our Way), with innovative training represented by the Talk Show Nosso Jeito Neoenergia.

We continued the Strategic Capabilities Journey, created in 2022, focusing on the topics of project management, customer experience, data, and new ways of working.

In 2024, we performed 1,500,896 hours and reached an average of 97.06 hours per employee. It is worth noting that internalization was practically ended in 2023, which reduced the number of hours of training at the electrician school, as well as hours of regulatory and technical training. Even so, we continue to exceed the 2030 goal of training (average of 70 hours per year).

These programs are designed to enhance employees' technical and behavioral skills, promoting personal and professional growth within the company.

HOURS OF TRAINING BY PROFESSIONAL CATEGORY AND GENDER

GRI 404-1 | SDG 4.3, 4.4, 4.5, 5.1, 8.2, 8.5, 10.3 | PG6

	Men			Women		
	2024	2023	2022	2024	2023	2022
Direct leadership (hour) [1]	16,292	18,010	22,874	7,894	7,954	9,753
Intermediate controls and qualified technicians (hour)[1]	147,338	138,684	122,780	99,119	88,805	81,898
Professionals and support teams (hour)[1]	980,339	1,101,645	979,462	249,915	209,266	152,779
Total training hours	**1,143,968**	**1,258,339**	**1,125,116**	**356,928**	**306,026**	**244,430**
Direct leadership (average hours)	56.6	62.1	79.1	60.1	64.5	88.7
Intermediate controls and qualified technicians (average hour)[1]	72.8	68.2	63.2	68.2	61.0	59.6
Professionals and support teams (average hours)	98.3	108.6	96.8	156.3	137.5	114.0
Average hours of training per employee [2]	**93.1**	**100.9**	**91.1**	**112.1**	**98.7**	**86.6**

[1] Direct leadership: directors, superintendents and managers; Intermediate controls and qualified technicians: managers, specialists and analysts; Professionals and support staff: administrative, technical and operational personnel.
[2] The calculation of the average considers our employees in 2024, including those who received training and left the company during the year.

Forming leaders

Some of the outstanding initiatives include the various learning opportunities for leadership, including:

Academia Lidera – Our Leadership Academy trains and aligns leaders with our strategy and culture in an environment of continuous learning. We organized 59 classes in the year, for more than 900 leaders, especially addressing the topics of customers, people management and diversity.

Leadership Convention – It annually brings together all our leaders for the purpose of development, integration and alignment. In 2024, the theme was "TOP Leader: Continuous transformation."

Her energy – Global women's mentoring program that seeks to make visible and promote the talent of female leadership through projects that are relevant and have an impact on our businesses, also strengthening the premise of gender equality in leadership positions.

Potencialize – Internal talent development acceleration program that focuses on racial equity. In the first pilot group, 15 persons were selected who went through a development track focused on topics such as project management, personnel management and business management, training the participants to present projects at the end of the cycle, in a Shark Tank event. During the cycle, at least three participants had already been promoted to leadership positions.

Trainee Program – Created in 2023, 18 young people were selected out of 6,400 applicants. It was completed at the end of 2024 and included training, workshops, on-the-job activities and lectures, in addition to a three-month international experience at Iberdrola units in the United Kingdom and Spain.

International programs (Leadership School) – Participation in programs run by schools and institutions of international prestige, such as the European Institute of Business Administration (Insead); Headspring, a joint venture of The Financial Times newspaper and IE Business School.

Performance evaluation and professional development

Our performance appraisal process is based on the People Review model, which was first applied in December 2023. In this model, the employee's performance is assessed by their direct leader, who focuses on aspects such as: contribution and skills to achieving the goals set for the area, attitudes and their main results for the year. For this reason, we emphasize hiring and developing leaders with a transformational profile, focused on objectives and results and taking care of people. The entire leadership was assessed using the 270° model (leader, subordinates and self-assessment). By 2025, the assessment of leaders' competencies will be 360°, including the view of peers.

A healthy and safe work environment

GRI 3-3_403 – MATERIAL TOPIC: WORKING CONDITIONS

Achieving an increasingly safe work environment is a goal linked to the variable compensation of all our employees. Our actions are centered on the Zero Accident Plan, with more specific initiatives for the distribution and transmission companies.

Zero Accidents Plan

DISTRIBUTION

- **Scope existing solutions** in one or more businesses.
- **Develop solutions** that improve quality, ergonomics or comfort in service, such as avoiding the risk of falling from a height with the use of a tool to cut energy from the ground.
- **Develop solutions** or methods to reduce and eliminate accident hazards.
- **Improve processes** for training, development and passing on information to the workforce.

TRANSMISSION

- **Introduce the use of cameras** in own and third-party activities; Strengthen inspection teams; Expand and replan field inspections and audits.
- **Encourage the sharing of practices** with the Brazilian Association of Electricity Transmission Companies (Abrate); Evaluate engineering solutions and innovations for safer activities; Establish partnerships with professional training companies.
- **Expand governance and accountability** in health and safety; Implement a management by consequences model; Encourage a culture of compliance with rules and procedures.

We intensified our efforts in virtual and in-person field inspections in 2024. In total, we conducted 49,426 field inspections, 1% more than the prior year, and held 360 field audits, up 32% from the preceding period. During the activities, safety technicians observe how their own employees and those of service providers operate, reinforcing preventive practices and identifying opportunities for improvement. We considered the performance of the leadership to ensure the safety of the team in the field, the role of the Internal Accident Prevention Commissions (Cipas), the result of inspections and cross-audits, as well as accident data.

The theme of our 2024 Internal Week for the Prevention of Occupational Accidents (Sipat), held annually, was "Celebrating and taking care of life: every day, everyone together!" and registered 6,400 participants.

Occupational health and safety management system GRI 403-1, 403-8 |SDG 8.8

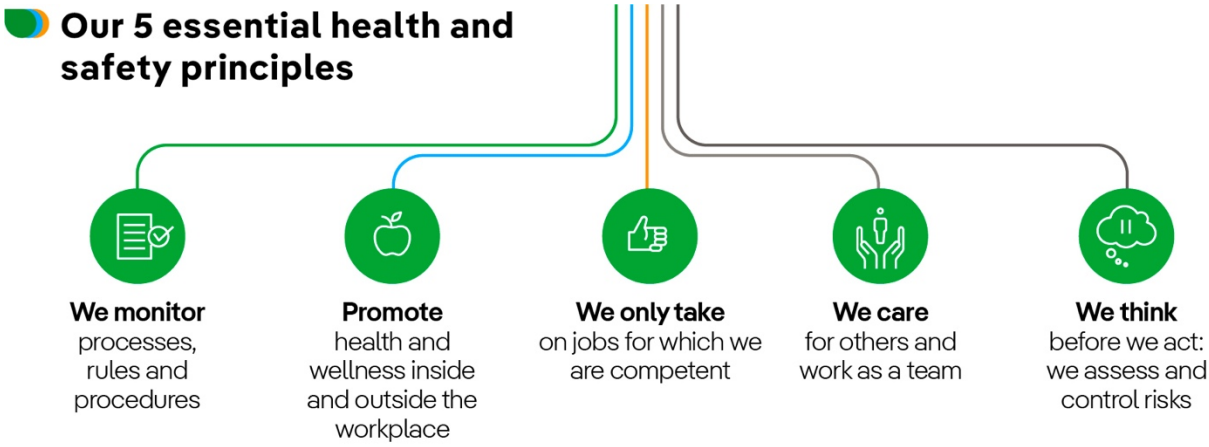
We have structured our Occupational Health and Safety Management System in accordance with the ISO 45001:2018 standard, covering 100% of full-time and part-time, permanent and temporary, own and third-party workers, as well as visitors. We ended 2024 with 57.7% of employees working in certified facilities. Our goal is to reach 60% of the contingent in this standard by 2030.

HEALTH AND SAFETY MANAGEMENT SYSTEM COVERAGE [1] GRI 403-8 | SDG 8.8|

	2024		2023		2022	
	No.	%	No.	%	No.	%
Own employees covered by the occupational health and safety management system subject to third-party auditing or certification	8,957	57.7	7,976	50.8	7,378	47.9
Third-party employees covered by the occupational health and safety management system subject to third-party auditing or certification	1,559	5.9	1,801	6.0	2,212	6.9

[1] As a general rule, 100% of the company's own and outsourced employees are covered by the Occupational Health and Safety management system in their respective locations. However, there may be exceptions in some of them due to local particularities.

Hazard identification, risk and incident investigation GRI 403-2 | SDG 8.8



The identification, evaluation and prevention of occupational risks occur through two tools that allow us to outline effective control measures to reduce the degree of impact: Preliminary Risk Analysis (APR) and Hazard Identification and Risk Assessment (Ipar).

We use the hierarchy of control prioritizing the elimination of hazards; substitution with less hazardous processes, materials or equipment; engineering controls; administrative controls; and use of Personal Protective Equipment (PPE).

Our employees and outsourced workers are always instructed not to carry out, under any circumstances, a procedure that involves a risk without having the necessary means and knowledge to mitigate or eliminate it. They have the right to speak up and stop a job or withdraw from it if they feel the situation is unsafe.

We have a procedure that establishes the criteria for communication, investigation, analysis of incidents, accidents and other events. We investigate the root causes and contributing factors of accidents and take initiatives to follow up and implement corrective actions.

We evaluate the documentation of the contractors' workers and require the training of employees according to the activities they will exercise and according to the content and method defined by Regulatory Standards. GRI 403-7, Ex-EU16 | SDG 8.8

Employee participation GRI 403-4 | SDG 8.8, 16.7

Employees take part in the Preliminary Risk Analysis (APR) carried out before any activity takes place, just as they do in incident reports, safety observations, team meetings and the integration of multidisciplinary teams to manage non-conformities. All employees are represented on Cipas, which also have members appointed by the company. A Local Safety Committee is maintained in all companies, with representatives from different areas and with 100% of employees represented. In the distributors and transmission companies, the committee meets twice a month, while in the Renewables area, they are monthly. Subsequently, the topics discussed are taken to the monthly meeting of the Strategic Committee. These bodies define policies and guidelines, in line with the parameters for safety, health and quality of life at work.

Working at heights, safety in electrical installations and defensive driving are among the periodic training courses that meet regulatory standards, online or in person. The qualification of third parties is the responsibility of the contracted companies, which follow the specifications we set. In 2024, 14,990 own employees and 12,615 third parties took part in training, for a total of 794,146 hours. GRI 403-5 | SDG 8.8

Health promotion GRI 403-3 | SDG 8.8

We maintain medical and health services in all locations, with easy access to clinics accredited by the health plan and occupational health service providers. With this, we seek to promote and preserve the health of our employees, as well as screen and diagnose issues related to work and chronic diseases early. We carry out campaigns that include health issues (such as flu vaccination) and encourage health, sports, gymnastics and wellness activities, among other actions provided for by the Quality-of-Life Program.

We offer material means to promote the health of our employees, organize extra-work sports activities and sponsor sports teams. To mitigate possible non-work-related health risks, we offer voluntary services and programs, such as awareness campaigns on healthy lifestyle habits (smoking, food, etc.), corporate offers and benefits for access to sports facilities or activities, disease prevention campaigns (mental health, cancer, cardiovascular diseases, vaccination campaigns, and others).

In 2025, we will begin the implementation and certification of the ISO 45003 standard, for the management of psychosocial aspects in the workplace, contributing to the mental health of our employees. This process should be completed in 2026. GRI 403-6 | SDGs 3.3, 3.5, 3.7, 3.8

Accidents and absenteeism

In 2024, our injury rate was 1.39[1] compared to 0.23 in the previous year, due to the higher number of accidents with major consequences (in which serious injuries occur – three compared to one in the previous year). We have invested in technology, such as monitoring cameras in operational activities, and increased the number of inspections and audits. We benchmark performance in relation to the health and safety standards of the electricity sector, seeking to be in a favorable position. Neoenergia Cosern was awarded an honorable mention in Health and Safety by the Abradee 2024 Award.

Accident rates were registered as with or without lost time.

We recorded 112 accidents with own employees in 2024, compared to 116 in the previous year, and 311 with outsourced workers, an increase of 5% compared to 2023. There were four fatalities, among own and outsourced workers, one with its own personnel at Neoenergia Brasília, one with an outsourced worker at Neoenergia Coelba and two with outsourced workers at transmission sites.

[1] The rate has been updated to the multiplier 1,000,000 instead of 200,000 as in previous years. GRI 2-4

EMPLOYEE ACCIDENT RATES GRI 403-9 | SDG 3.6, 3.9, 8.8, 16.1 | SASB IF-EU-320a.1

	2024	2023	2022
Mortality rate[1]	**0.03**	**0.01**	**0.00**
Men	0.03	0.01	0.00
Women	0.00	0.00	0.00
Rate of accidents at work with major consequences[2]	**0.08**	**0.01**	**0.00**
Men	0.10	0.01	0.00
Women	0.00	0.00	0.00
Rate of occupational accidents[3]	**1.39**	**0.23**	**0.26**
Men	1.51	0.24	0.29
Women	0.90	0.22	0.12

[1] Mortality rate = Rate of deaths resulting from work-related injuries/Number of hours worked X [1,000,000].
[2] Rate of high-consequence work-related injuries (not including fatalities) = Number of high-consequence work-related injuries (not including fatalities)/Number of hours worked X [1,000,000].
[3] Workplace recordable injury rate = Number of recordable workplace injuries (other than first aid)/Number of hours worked X [1,000,000]. The rate has been updated to the multiplier 1,000,000 instead of 200,000, as in previous years. GRI 2-4

EMPLOYEE ACCIDENTS GRI 403-9 | SDG 3.6, 3.9, 8.8, 16.1

	2024	2023	2022
Number of injured (no.)	**112**	**116**	**116**
Men	95	91	101
Women	17	25	15
Lost time (no.)	**19**	**12**	**7**
Men	18	11	7
Women	1	1	0
With major consequences (no.)	**3**	**1**	**0**
Men	3	1	0
Women	0	0	0
Fatalities (nº)	**1**	**1**	**0**
Men	1	1	0
Women	0	0	0
No lost time (no.)	**93**	**104**	**109**
Men	77	80	94
Women	16	24	15
Number of hours worked	**37,554,934**	**36,928,171**	**35,932,481**
Number of days lost	3,237	1,370	510
Frequency index (IF) [1]	0.51	0.32	0.19
Seriousness index [2]	0.09	0.04	0.01

[1] Frequency index: (lost time accidents/hours worked) X 1,000,000.
[2] Severity index: (days lost by accident, from the first day of leave/hours worked/number of hours worked) X 1,000.

ACCIDENTS WITH OUTSOURCED WORKERS[1] GRI 403-9 | SDG 3.6, 3.9, 8.8, 16.1

	2024	2023	2022
Number of accidents[2]	**311**	**296**	**350**
With lost time	46	36	43
Without lost time	265	260	307
With major consequences	9	9	7
With fatalities	3	2	5
Number of hours worked[2]	**61,358,349**	**63,030,386**	**61,485,680**

[1] Frequency rate: (lost time accidents/hours worked) X 1,000,000.
[2] The total number of days worked by contract workers and subcontractors involved in construction, operation and maintenance activities in 2024 was 7,669,838.

OUTSOURCED WORKERS ACCIDENT RATES GRI 403-9 | SDG 3.6, 3.9, 8.8, 16.1 | SASB IF-EU-320a.1

	2024	2023	2022
Mortality rate[1]	0.05	0.01	0.02
Rate of accidents at work with major consequences[2]	0.15	0.03	0.02
Rate of occupational accidents[3]	1.94	0.37	0.47

[1] Mortality rate = Rate of deaths resulting from work-related injuries/Number of hours worked X [1,000,000].
[2] Rate of high-consequence work-related injuries (not including fatalities) = Number of high-consequence work-related injuries (not including fatalities)/Number of hours worked X [1,000,000].
[3] Rate of recordable workplace injuries = Number of recordable workplace injuries (other than first aid) / Number of hours worked X [1,000,000]. GRI 2-4

3.4 Client-Centric

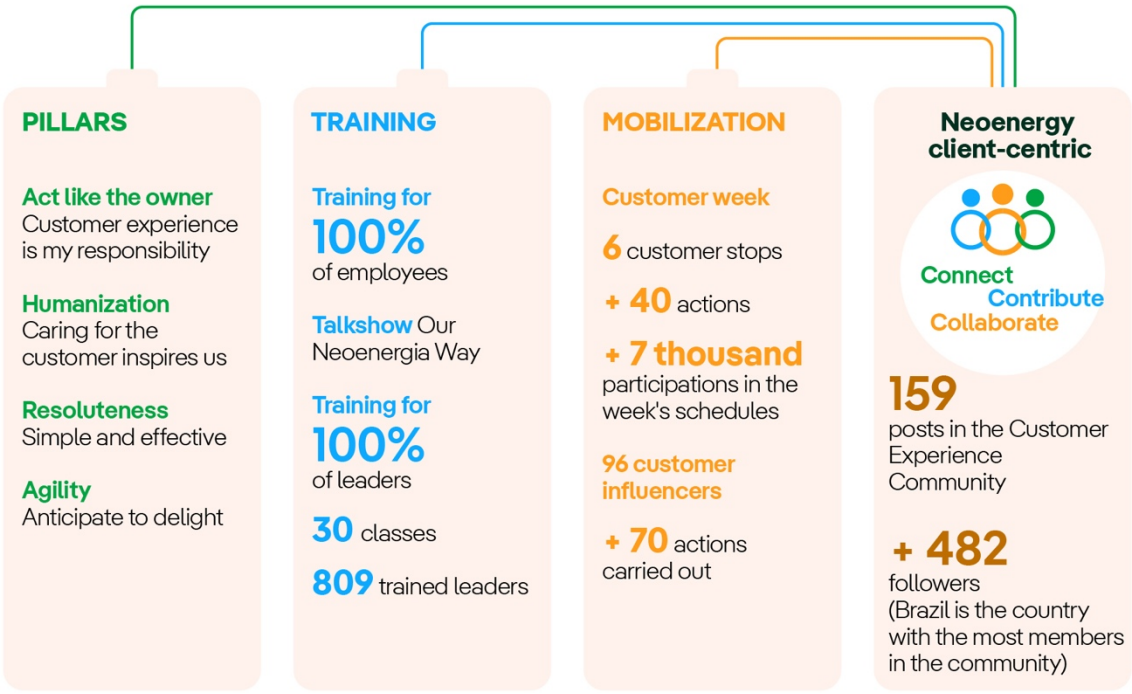
We pursue a structured and determined approach to building relationships that keep the customer at the center of everything we do. In 2024, we established a dedicated Customer Experience department, consolidated structures, and developed a 360° view of the customer. As part of this process, we brought in specialized leadership tailored to each service channel and the criticality of the interaction. By doing so, we reinforced the pillars of the transformation we aim to deliver, ensuring that customers perceive us more positively than ever.

Pillars of transformation

Technical transformation	Internal transformation	Image transformation
Process simplification, quality and innovation	All committed and engaged with the customer	Strengthening the company's image

The year 2024 also marked a strengthening of Nosso Jeito Neoenergia, a cultural program designed to standardize and unify the customer experience across all our operations. To achieve this, we widely promoted the behavioral pillars of Ownership Mindset, Humanization, Problem-Solving, and Agility through various initiatives and training programs. A key highlight was the Customer Influencers program, which selected 96 employees to represent different departments in driving the adoption of a customer-centric culture and reinforcing the core principles of Nosso Jeito Neoenergia.

Customer Experience – Our Neoenergia Way



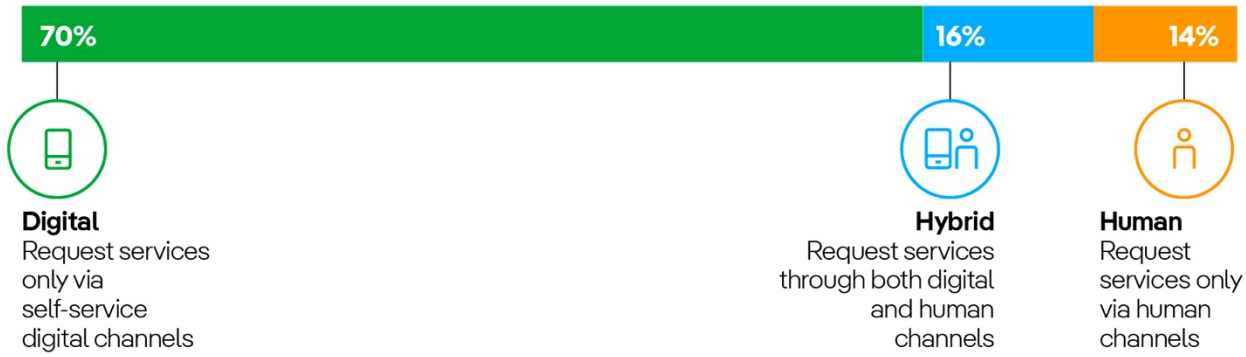
Additionally, we launched a training program for 100% of our employees in an innovative format: the Talkshow Nosso Jeito. Designed as an engaging and interactive talk show, the program featured guest speakers who shared valuable insights and perspectives. This initiative helped reinforce our commitment to delivering a unique and consistent customer experience across all locations and touchpoints.

Digitalizing

Digitalization has been one of our main strategies for enhancing the customer experience, enabling more personalized interactions while reducing effort. This includes new payment methods and self-service channels that operate without human intervention. By the end of 2024, 94.24% of our services were conducted through digital channels. Meanwhile, 16.8% of bills issued by our distribution companies are now delivered digitally via email, SMS, or WhatsApp.

We present below the profile of our customers, according to the service channels chosen throughout the year:

Customers profile



Our digitalization journey gained momentum in 2020 with the launch of Digital Connection, focused on new solutions and digital inclusion for our customers. Developed through the Research, Development and Innovation Program (PDI Aneel), Digital Connection advanced on several fronts in 2024 through new deliveries and the increase and evolution of the products already available. In the expansion of digital channels, the main milestones of 2024 were:

New Unified Virtual Agency – A major milestone for Neoenergia is the PDI Digital Connection Project. Designed to improve the experience of our customers of the five distributors, the agency brings a series of benefits: more services, new features, speed, ease, practicality and simplicity. More than 40 services and features were delivered and are available, such as registration for new digital customers, duplicate invoice without the need for login, consultation of consumption history, change of address for delivery of printed invoice and self-reading of consumption, among others.

App – We updated the mobile apps for Neoenergia Coelba, Neoenergia Cosern, and Neoenergia Pernambuco, unifying them into a single platform with enhanced features and services. This consolidation has made our app the primary digital service channel, offering a seamless customer journey where new services can be accessed with just a few clicks. New features include debt negotiation, simplified payments via PIX and credit card, digital bill enrollment via WhatsApp, power reconnection requests, alternate billing address registration, collective account management, satisfaction surveys to improve service quality, Ombudsman access, consumption history, and digital payments, among others. Over the year, the app handled 154.4 million customer requests, providing access to more than 40 services and features.

WhatsApp – We added new features, including ownership transfer with human assistance, account updates, and access to minimum bill information, further enhancing the convenience and efficiency of our customer service.

CRM – The Customer Relationship Management – SalesForce solution unifies the customer service and service platforms, with 100% integration with the commercial systems of Neoenergia Elektro (EU), the distributors in the Northeast (SAP) and with the technical systems (Ingrid, GSE). This guarantees the attendant historical information and visibility of all activities generated, in a 360° view of customers, practicality in service, multichannel (all channels), in addition to general service questions and guidelines integrated with the CRM platform. In 2024, we introduced the services of automatic debit, digital invoice, change of due date, registration update and request for new connection.

Invoice – We offer digital invoices via email, SMS and WhatsApp, which makes the process more practical, agile and secure for customers, in addition to eliminating the use of paper and contributing to the preservation of the environment. To promote digital inclusion, we granted a fixed-term discount on the energy bill for those who made the first payment using the Recargapay application, in the credit card modality. Thus, it was possible to register 2.4 million new users of the application, which resulted speedier service for customers and greater control for the company.

Digitalization D-Day

Once a month, we share information about our digital channels with customers in our service stores, accredited shops and call centers, demonstrating how they work and promoting new services. This helps to strengthen digital migration and increase the adoption of these instruments.

In addition, the presence of leaders and teams from different areas in the service stores has strengthened the relationship and trust.

NUMBER OF DIGITAL INVOICES

	2024	2023	2022
Number of digital invoices (million)	35.1	29.2	24.4
Annual growth (%)	19.6	20.0	24.0

Since its introduction in 2021, Data & Analytics and Automations – Data & Analytics and RPA (robotic process automation) have changed the way distributors interact with the clients and gain insights for process improvement, and has been implementing new features every year. In 2024, more products have been developed and improved with artificial intelligence or analytical techniques, freeing up people and man-hours to work on demands that promote services to improve the customer experience. Below are some of these products:

- Automation of the construction of legal subsidies for commercial management;
- Automation of processes involving registration routines, generation of the portfolio for collection advice, invoice delivery complaints and commercial service deadlines;
- Automation of back-office processes demanded by accredited and other portals, streamlining services and dealing with demands;
- Classification model for dismissal of consumer complaints that, based on time series of energy consumption and service history, such as meter changes, helps the back-office service to proceed or deny complaints about the value of the bill;
- Model for granting benefits that uses OCR (optical character recognition) technology to evaluate documents and extract the necessary information for energy tariff reduction registrations to be correctly processed;
- Model for simulation of the Perceived Quality Satisfaction Index (ISQP), according to projections that are based on the company's internal technical indicators and the possibility of projecting scenarios with national rankings among the participants in the electricity sector, collecting public sectoral information;
- Analytical model of training suggestion for call center agents, improved to generate a global metric on frontline performance with a multi-criteria view that takes into account: percentage of silence during the call (the lower, the better), number of calls generated (the lower, the better), average handle time (the

lower, the better), the attendant's knowledge about the subject brought by the customer (the higher, the better), etc.;

- Calculation model for losses, enhanced with probabilistic change point detection techniques to help us identify the amount of energy underbilled for the customer;
- Collection action recommendation model, which, enhanced with conditional probability and reward generation techniques, proposes the collection actions with the highest probability of making delinquent customers pay their debt, in addition to being coupled with a resource allocator, which aims to optimize the relationship between the number of collection actions required and the company's ability to perform them;
- Model for reducing legal proceedings that uses techniques such as survival analysis to predict how soon an unsatisfied customer can file a lawsuit against Neoenergia due to the occurrence of a non-compliant procedure. Additionally, the model also helps to map customer profiles that are more prone to legal litigation;
- Generative artificial intelligence model, called Voice of the Customer 360°, capable of generating diagnoses regarding the experience provided by Neoenergia by analyzing customer comments about their interactions with our service on various platforms, such as consumidor.gov, Reclame Aqui, post-service survey, etc. In addition to also generating action plans, this product was recognized in market awards in the silver category of the Smart Customer award and in the gold categories of the Customer S.A. and ABT awards.

Communication and humanizing

We automatically sent more than 310 million emails, 7.8 million WhatsApp messages and 128 million SMS to customers during the year, including debt collection (with 35% effectiveness in collection, which represents recovery of R$ 442 million in Expected Credit Loss – PCE).

As part of our digital transformation strategy, we are humanizing the messages we send to our customers. The goal is proactive communication, bringing important information in a simple and understandable way to each audience. We seek to increase our approach to customers whether by email, SMS, website, WhatsApp, application or any other service channel. In 2024, we humanized more than 1,600 pieces of content in our channels and communications.

More efficient call center

We implemented a new call center model to enhance our services, driven by a series of strategic improvements. The first key measure was migrating our technology to the cloud, ensuring greater agility, control and security, along with high-availability contingency links for uninterrupted service.

Another improvement is the synergy in service operations, with three distinct companies ensuring greater contingency. One is our in-house team, focused on the most critical channels, while two outsourced providers have staggered contract end dates, guaranteeing uninterrupted service continuity.

The two partners operate under a competitive model, where the provider delivering the best quality results receives a higher share of demand. This healthy competition benefits both partners and customers by driving service quality and a more empathetic, human-centered approach. Additionally, we closely monitor all quality indicators, segmented into quartiles, with gradual targets and continuous improvement plans for each group, from the most established partner to individual customer service agents.

Call center

3 distinct suppliers:
- Own team
- Partner A
- Partner B

Different contract terms
- **A1** 60 months
- **A2** 36 months
- **B** 60 months

Bonus for best performance
- Top-performing vendor gets 55% of the volume

QUALITY
- Competitiveness among suppliers with bonuses for quality improvement
- Access to all customers
- Increased quality and operational indicators

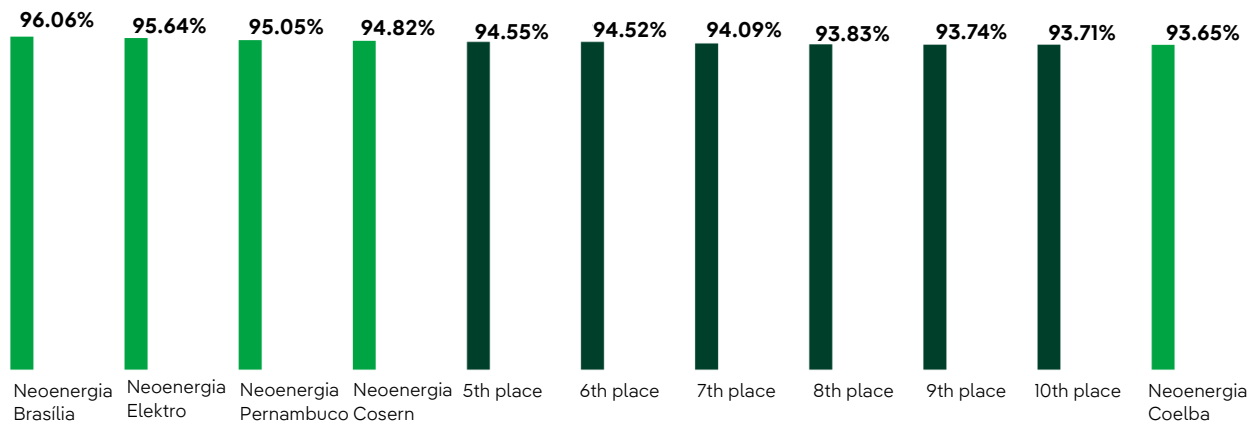
OPERATIONAL SECURITY
- Operations in different locations
- Expiry of contracts on different dates
- Robust new telephony model
- All operations contingent on each other

CLIENT-CENTRIC
- Customers attended within 1 minute
- Quality felt in the service
- Active services that improve and anticipate customer needs

SERVICE CENTER
- Call center as a value generator
- Active contacts such as: avoiding dislocations in service execution, installment plans, billing, fraud discovery and more!
- Back-office service to support the areas

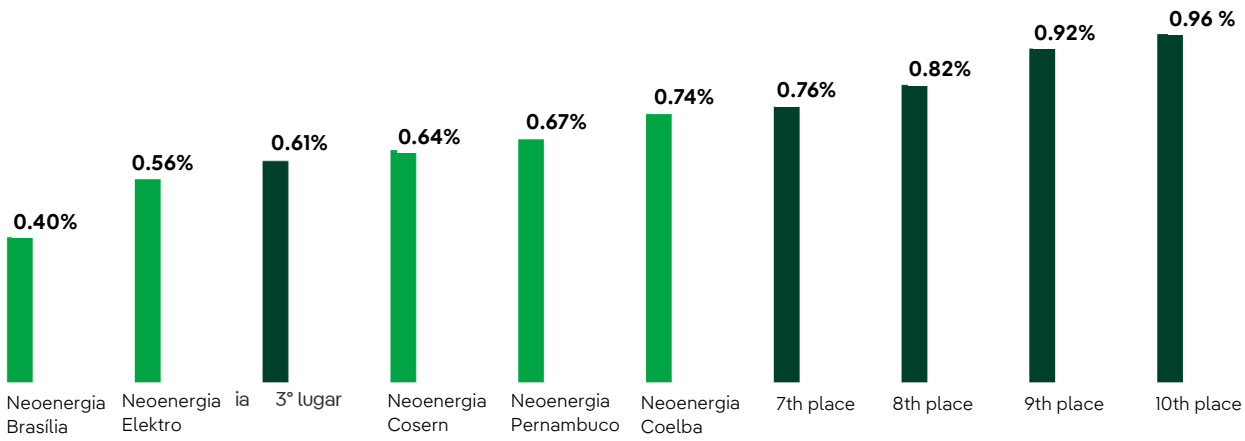
The efficiency rates in call center service place us among the best distributors, per Aneel's ranking, for companies with more than 400,000 customers. Four of our five distributors were among the five best in Brazil in the Service Level Index (INS), and the five companies were among the six best in the Abandonment Index (IAB).

Service Level Index 2024



Source: Aneel

Abandonment Index 2024



Source: Aneel

Modernized stores

While the use of digital channels is on the rise, brick-and-mortar stores still play an important role for customers who prefer face-to-face service. We modernized these spaces to make them more accessible and comfortable and extended the days and hours they remain open —until 6 p.m. and opening on Saturdays — seeking the best solutions for the customer. We also worked on the integration of stores with digital channels to strengthen digital migration.

So far, 39 stores have undergone this modernization and self-service expansion. There are currently 360 Self-Service "I Can Help" totems, ensuring autonomy and practicality to the customer.

Guided by the problem-solving pillar of Nosso Jeito Neoenergia, emphasizing simplicity and efficiency, and strengthened by front-line training, we reduced customer return visits to stores by 41%, achieving greater efficiency in first-contact resolution.

Better service quality

In December, we launched the New Neoenergia Service Model to transform the customer experience. This initiative includes modern, welcoming spaces, greater synergy and flexibility across operations, and a focus on speed and problem resolution for client requests.

For Accredited Partners and Kiosks, we are establishing strategic partnerships to create 900+ enhanced service points, equipped with modern infrastructure and advanced technology to better serve our customers.

Additionally, the Backoffice Center will centralize offline request processing across all distributors, ensuring greater synergy, efficiency, and service quality.

Client satisfaction

GRI 2-29

In the Perceived Quality Satisfaction Index (ISQP)—a key metric in the Abradee Award customer satisfaction survey—Neoenergia achieved a score of 69.9. While this reflects a 1.7 percentage point decrease from the

previous year, we remained above the national average, which saw a 3.6-point decline. Notably, Neoenergia Cosern reached 77.4%, contributing to the recognition received in the Abradee Award.

ABRADEE PERCEIVED QUALITY SATISFACTION INDEX (ISQP) - %

	2024	2023	2022
Neoenergia – business group	69.9	71.6	69.6
Neoenergia Coelba	64.3	67.7	64.5
Neoenergia Pernambuco	72.8	73.9	74.4
Neoenergia Elektro	76.0	77.7	72.6
Neoenergia Cosern	77.0	77.4	75.9
Neoenergia Brasília	66.9	62.0	66.2

The Aneel Consumer Satisfaction Index (IASC) for the year 2023 was only released in 2024. All our distributors presented better scores than those of the previous year. The group reached a score of 60.0, with an increase of 1.3 percentage points. The result of the 2024 survey was not released until the publication of this report.

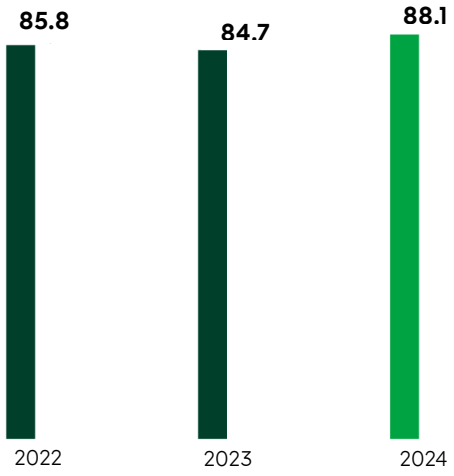
ANEEL CUSTOMER SATISFACTION INDEX (IASC) – %

	2024	2023	2022
Neoenergia – business group	NA	60.0	58.7
Neoenergia Coelba	NA	57.3	55.7
Neoenergia Pernambuco	NA	61.9	60.4
Neoenergia Elektro	NA	62.8	61.6
Neoenergia Cosern	NA	63.9	63.6
Neoenergia Brasília	NA	56.2	55.0

NA: Not available. The 2024 IASC Survey was not released as of the publication of this report.

We also measure customer satisfaction at every touchpoint through various surveys, with the most comprehensive conducted at the end of each service interaction. In 2024, out of more than 11 million service interactions, approximately 35% of customers responded, resulting in an 88.1% satisfaction rate. This reflects continuous improvement year after year in our service quality.

Customer satisfaction survey



Unified client view

Our customer relationship initiatives led to historic improvements across all complaint indicators, with a Complaint Frequency Rate (FER) of 4.34 per 1,000 customers, well below Aneel's target of 8.0. This success reflects the impact of Nosso Jeito Neoenergia, the Avança Program—implemented across all distributors to drive business performance—and the new complaint governance model, launched in 2024. With a structured management approach, including daily meetings to address key issues and escalation forums with senior leadership, we significantly reduced complaints across service channels:

- 20% reduction in total complaints (QRT)
- Reduction of 21% of valid complaints (FER), reaching 4.34

If we also consider the complaints to our Ombudsman's Office and Aneel, we reduced a total of about 16% of the reports.

COMPLAINTS RECEIVED

	2024	2023	2022
Total number of complaints (unit)	170,398	208,250	207,701
Number of complaints per each 100 clients	1.03	1.28	1.30
Average response time (in days)	4.52	5.05	6.01

WELL-FOUNDED COMPLAINTS (FER)

	2024	2023	2022
Total number of well-founded complaints (unit)	72,040	89,910	91,354
Number of claims per each 1,000 complaints	4.34	5.51	5.71
Average response time (in days)	6.49	4.76	6.01

Supply quality

Despite climate challenges, including heavy rainfall and lightning strikes in the first quarter across Northeastern states and São Paulo, which was hit by storms again in October, our distributors remained within regulatory limits for the Equivalent Duration of Interruption per Consumer (DEC) and Equivalent Frequency of Interruption per Consumer (FEC) indicators. Notably, Neoenergia Brasília showed the greatest improvement in both metrics.

INTERRUPTION FREQUENCY INDICATORS – FEC/SAIFI (TIMES)
GRI EU28 | SDG 1.4, 7.1 | SASB-IF-EU-550a.2

	Regulatory Limit 2024	2024	2023	2022
Neoenergia Coelba	6.78	4.09	4.97	4.99
Neoenergia Pernambuco	7.12	4.55	5.08	4.77
Neoenergia Cosern	6.48	2.96	3.23	3.05
Neoenergia Elektro	5.68	3.49	3.73	3.84
Neoenergia Brasília	4.93	3.80	4.74	5.72

INTERRUPTION DURATION INDICATORS – DEC/SAIDI (HOURS)
GRI EU29 | SDG 1.4, 7.1 | SASB-IF-EU-550a.2

	Regulatory Limit 2024	2024	2023	2022
Neoenergia Coelba	12.63	10.24	10.69	11.41
Neoenergia Pernambuco	12.06	10.97	11.30	11.75
Neoenergia Cosern	10.27	8.30	7.63	7.94
Neoenergia Elektro	7.73	6.45	7.32	6.97
Neoenergia Brasília	6.88	5.04	7.01	6.65

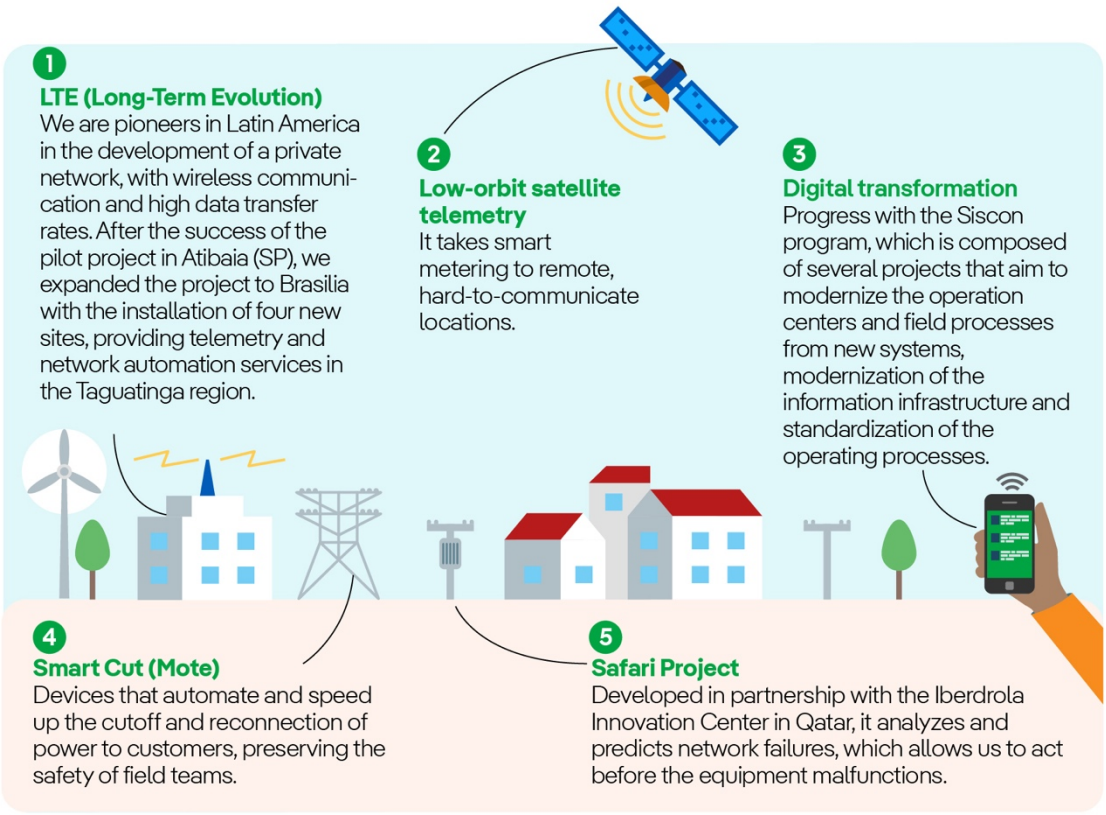
Part of this strong performance is due to the fast-tracked digitalization of our networks, including the installation of self-healing systems that restore power within 60 seconds in case of incidents. We are committed to reaching 83% digitalization by 2025 and 90% by 2030. By 2024, we had already achieved 80%.

Automatic reconnection – In June 2024, we completed the implementation of the AGR (Automatic Grid Restoration) project at Neoenergia Cosern. This system uses intelligent algorithms to identify damaged sections in real time, ensuring faster and more efficient power restoration. Another key benefit is its ability to

isolate damaged areas while restoring service to the rest of the grid as quickly as possible. The project is now in the expansion phase and will soon benefit customers of Neoenergia Coelba (BA), Neoenergia Elektro (SP/MS), and Neoenergia Pernambuco (PE).

The AGR is part of the Siscon Program, an initiative of Neoenergia's Network Processes and Technology (R&T) area, which includes the implementation of new operating systems, the modernization of the information infrastructure and the standardization of operation processes in about a thousand municipalities served by the distributors included in the initiative.

Digitalizing the distributors



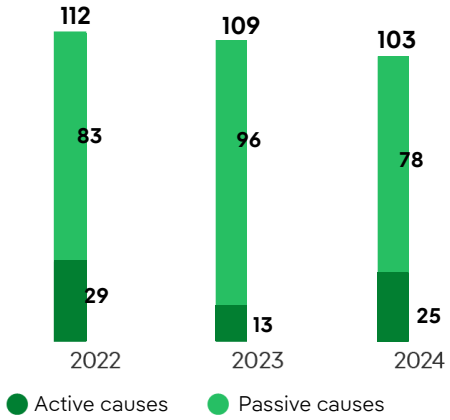
Health and safety of clients and communities

GRI 3-3_416, 416-1 – MATERIAL TOPIC: LOCAL COMMUNITIES

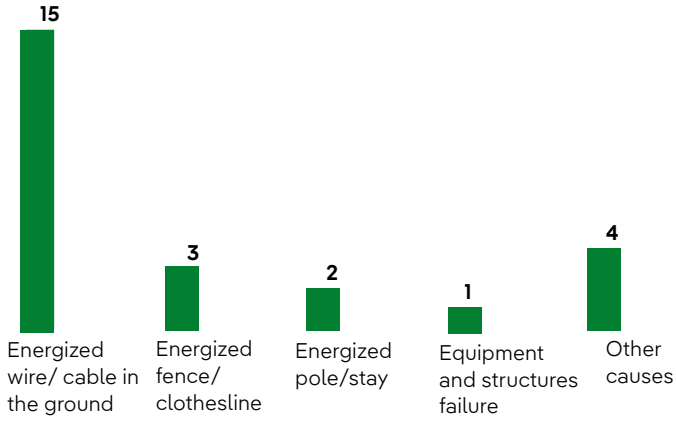
The safety of our customers remains a priority in our operations and has been part of the annual goals of all the company's executives since 2020. We understand that it is everyone's mission to maintain a high level of security in the energy distribution networks, as well as to adopt mitigation actions, establishing a guideline for events in the distribution network that may involve injury to people in the community. We also have a direct channel with the Police and the Fire Department. There are two types of accidents involving people from the communities:

- Manageable, that are related to our electrical infrastructure construction, operational and maintenance activities. For these active causes, we have inspection programs and continuous improvement of processes;
- Unmanageable, as they are of reckless self-construction, risky behavior such as flying kites near the power grid, theft of energy and cables. For these passive causes, we maintain education programs for the safe use of energy.

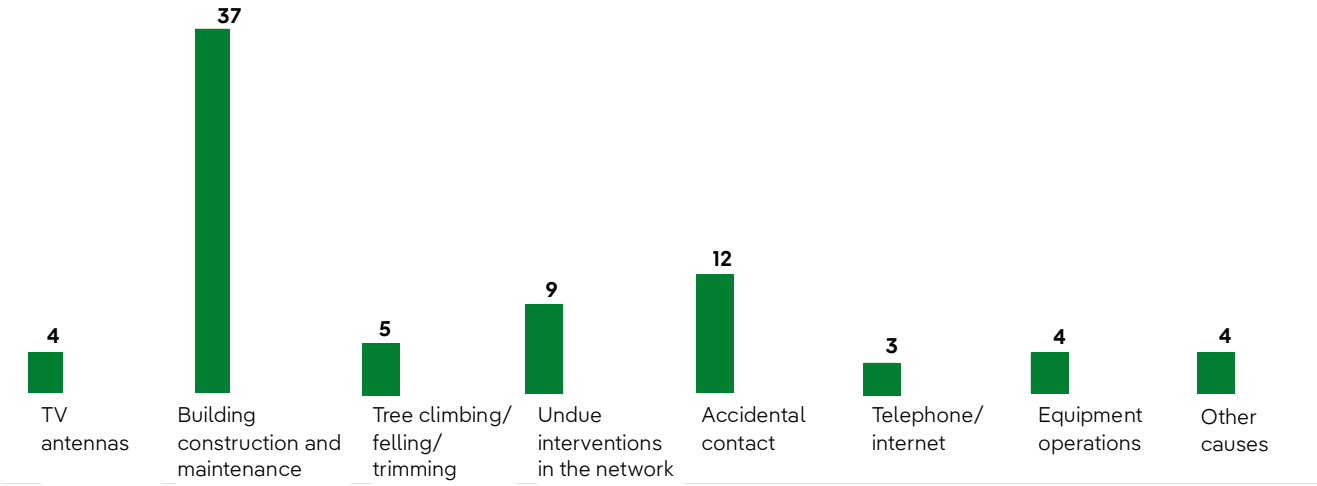
Accidents involving the public



Accidents involving the public – active causes



Accidents involving the public – passive causes



The number of community-related accidents decreased by 6% compared to 2023. The leading cause was construction activities, accounting for 36% of all incidents. Active causes, where the responsibility lies with the distributor—such as energized wires on the ground or electrified poles/guys—represented 24% of cases. Despite our ongoing preventive initiatives, 34 fatalities involving the public were recorded in 2024.

ACCIDENTS WITH THE POPULATION (No.) GRI EU25

	2024	2023	2022
People injured	69	88	81
Fatalities	34	21	31
Number of legal cases (resolved and pending) related to incidents or accidents	73	73	80

Electromagnetic fields

Studies by the World Health Organization (WHO) indicate that there is no compelling scientific evidence linking human exposure to electric, magnetic or electromagnetic fields below established limits to adverse health effects. Following the precautionary principle, we strictly comply with all regulations and standards and implement preventive and mitigating measures to eliminate potential risks. In 2024, we received no notifications related to this issue.

Education for safe use of energy

GRI 3-3_416 – MATERIAL TOPIC: EFFICIENCY AND RELIABILITY | ex-EU24

We maintain effective and educational communication on safe energy use through the Comunidade Segura Program, which unites initiatives from all our distributors to enhance community safety around the electrical grid. Structured around four pillars—Technical Actions, Engagement & Culture, Partnerships & Communication, and New Opportunities—the program includes awareness campaigns, social media posts, energy efficiency content on our website, and specialized training (military personnel trained to support security with the electrical grid and public school teachers trained to address the issue in the classroom). It also features lectures, school visits, partnerships with construction supply stores, volunteer initiatives, and the production and distribution of educational materials, reinforcing our commitment to safety and prevention.

Safety remained a weekly focus in our distributors' communication agenda, with regular publications throughout the year addressing electrical safety. Key campaigns included Carnival, São João, and Vacation Safety, reinforcing critical precautions during these periods. We also continue to leverage creative communication strategies to raise awareness among customers and the broader society about the importance of electrical network safety.

We launched an interactive game focused on accident prevention, featuring three animation athletes from the Neoenergia Team: cyclist Tota Magalhães, footballer Antonia Silva, and swimmer Ana Marcela Cunha. They share safety tips on tree trimming, construction, renovations and cable theft prevention. The game reached an impressive 4.1 million impressions across digital platforms in total.

Our Saved Lives program addresses the population in attitudes considered unsafe and that can lead to accidents with the power grid. The program accounted for 532,935 lives saved throughout the year.

3.5 Well-being of our communities

Access to energy

GRI ex-EU23 | SASB IF-EU 240a.4 | SDG 1.4, 7.1

We are committed to promoting universal access to energy services, using environmentally sustainable, economically acceptable and socially inclusive models, as provided for in our General Policy for Sustainable Development.

To ensure access to energy in Brazil, we are promoting the Light for All program in partnership with the federal government to bring electricity to rural areas. The program helps us fulfill our commitment to SDG 7, which is to provide clean and affordable energy for all. In our operating areas, only the state of Bahia is still developing Light for All.

In July, we signed a new phase of the Light for All program in Bahia, with an additional 29,500 connections planned between 2024 and 2026. In 2024, we invested R$ 320.1 million in 6,610 new connections with funds from Neoenergia Coelba. In the 20 years of the program, we have completed 719,738 connections of customers to the electricity grid in 415 municipalities of the state.

ESTIMATED POPULATION WITHOUT ACCESS TO ENERGY NETWORKS EU26 | SDG 1.4, 7.1

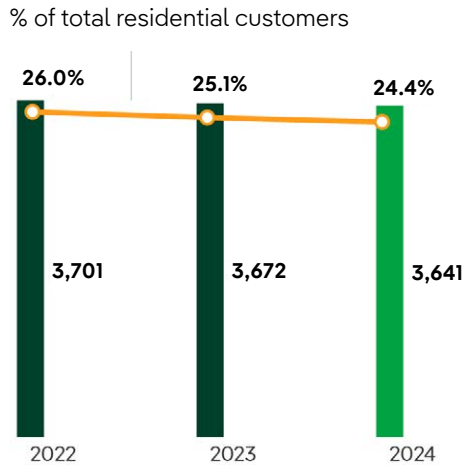
Neoenergia Coelba	Neoenergia Elektro	Neoenergia Pernambuco	Neoenergia Cosern	Neoenergia Brasília	Total	% of the total population
100,542	679	11,331	1,415	0	113,966	0.31

Vulnerable clients

For customers in a situation of socio-economic vulnerability, we extend the collection periods and offer flexibility in the payment terms of the energy bill, thus helping avoid disconnections for non-payment.

They also have a special differentiated tariff, the Social Electricity Tariff (TSEE), a discount on electricity bills granted by the federal government to low-income families registered in the Single Register (CadÚnico) or whose members include someone who is a beneficiary of the Permanent Cash Benefit (BPC). This discount varies between 10% and 65%, depending on the monthly consumption of each family, up to a limit of 220 kWh. At the end of the year, 3,640,387 consumer units served by our five distributors were low-income, representing 24.4% of all residential customers, compared to 25.1% in 2023.

Costumers eligible for the low-income social rate (thousand)



Each year, we conduct an active search with the automatic inclusion of thousands of consumers in the Social Tariff Register, cross-referencing information from contracts with data from CadÚnico. In 2024, we included a total of 747,759 consumers in the Social Tariff.

For indigenous and quilombola (slave descendants) families, who also qualify as low-income, the discount is up to 100%, depending on the consumption range. Currently, in the concession area of our five distributors, we have 12,650 indigenous customers and 46,466 quilombola customers registered with the right to access this benefit.

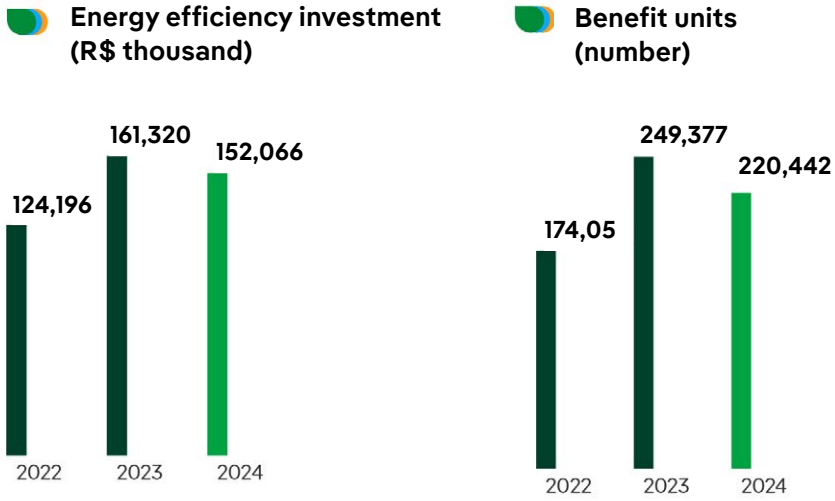
The reduction of 0.7 percentage points between 2023 and 2024 in the representation of consumer units classified as low-income residential, in relation to the universe of residential customers, is mainly due to the 28.56% increase in the volume of customers who have had the benefit canceled.

These cancellations are carried out to comply with Aneel's determinations, which indicate customers who have outdated records or where the registration information declared to the Unified Registry has inconsistencies with other administrative records.

Energy efficiency GRI ex-EU7

We annually allocate 0.28% of our Net Operating Revenue (NOR) to the Energy Efficiency Program, regulated by Aneel, through which we promote the conscious, efficient and safe consumption of electricity in the areas where our distributors operate. Education actions complement the initiatives, with the training of teachers and students in the themes of combating energy waste and energy efficiency.

Our investments in this program totaled R$ 152.1 million in 2024, 6% less than in 2023, benefiting 220,000 consumer units, with an estimated energy saving of 71 GWh/year. GRI 302-5 | SDG 7.2, 7.3, 8.4, 12.2, 13.1 | PG7, PG8



Residential segment

The main projects aimed at residential customers focus on replacing inefficient equipment, encouraging recycling, installing solar panels and offering a tool for monitoring consumption in real time. The Conscious Consumption Platform provides information such as: day and time of highest consumption, consumption segregated by some types of equipment (refrigerators, electric showers and air conditioning), projection of the value of the next bill, among others. In addition, registered customers receive tips and alerts by email and social networks.

Energy Citizenship and Solidarity

In 2024, we exchanged more than 770,000 inefficient light bulbs for LED models, which are more economical and durable, with approximately 632,000 in 141,000 homes of low-income customers and more than 140,000 bulbs in about 2,300 public or philanthropic institutions located in popular neighborhoods. We also replaced 859 old refrigerators for low-income residential consumers.

We also implemented the first Photovoltaic Solar System for the benefit of low-income customers, based on the installation by PEE of 13 photovoltaic solar plants, with a total capacity of 178.5 kWp, on the roofs of the Residencial Mané Dendê apartment blocks, located in the Ilha Amarela community, in Salvador (state of Bahia).

The deliveries of lamps and refrigerators occur with the support of mobile units, which are trucks parked at strategic points or vehicles that provide door-to-door service. Within the scope of these projects, and in

agreement with public agencies, we also carry out citizenship actions, such as the issuance of civil registration, recognition of paternity and divorces, as well as the efficiency of public schools, medical centers and non-profit institutions.

CITIZEN ENERGY (No.)

	2024	2023	2022
Replacement of light bulbs in homes	631,941	782,825	701,933
Communities served	863	1,381	641
Replacement of light bulbs in institutions	401,845	601,241	571,508
Institutions served	4,154	4,868	1,152

Vale Luz

Our Vale Luz (Light Counts) program grants discounts on energy bills in exchange for recyclable waste, which are directed to waste pickers' cooperatives and/or industries that carry out waste reprocessing. The materials are collected at fixed and variable collection points, some of which are self-service (return machines) where aluminum and steel cans, PET bottles, glass, cartons and others are collected.

VALE LUZ

	2024	2023	2022
Volume of waste (t)	2,502	2,250	1,674
Number of customers	15,399	32,344	32,473
Replaced bulbs (n°) [1]	0	70,277	115,854
Light bill discounts (R$ thousand)	1,406	1,160	785
Investment (R$)	10,693,193	9,971,651	8,597,314
Energy savings (MWh)	10,769	10,602	23,207
Reduction in peak demand (kW)	999	2,482	436,00

[1] Replacement of lamps discontinued in this project. The lamps are computed in low-income projects for the community.

Green IPTU

The Sustainable Certification Program, carried out by Neoenergia Coelba in partnership with the city of Salvador, encourages residential, commercial, mixed and institutional real estate developments to adopt sustainable and energy efficiency practices in their buildings. The projects receive points according to the municipal government manual, which grants up to 10% discount on property tax (IPTU). The projects are reevaluated every three years. The agreement between Neoenergia Coelba and the Municipality of Salvador was not renewed, but we continue to finalize the evaluations of the projects with the certification process that was established.

Government, business and industry buildings GRI 203-1| SDG 5.4, 9.1, 9.4, 11.2

We invested R$ 45.6 million in actions ranging from the efficiency of lighting systems (both internal and public), installation of photovoltaic solar systems, efficiency of driving and procedural systems. In 2024, more than 1,700 consumer units benefited from the exchange of more than 214,000 inefficient light bulbs for LED models, more economical and durable, 12 air conditioners and 3 motor-pump sets, in addition to the installation of 64 photovoltaic solar plants totaling 6.5 MWp installed.

Among the plants installed, we highlight the first solar plant in the Federal Police, in Brasília, with a generation capacity of 728.39 MWh/year, which represents 9% of the consumption of the police unit. In addition, Neoenergia Brasília will replace 4,262 inefficient indoor lamps at the site with models with LED technology, providing estimated energy savings of 98 MWh/year, in addition to the withdrawal of 10.6 kW of

demand in the peak period. In all, the project represents an approximate reduction of R$ 536,000 in public expenditures per year.

Also in Brasilia, the Federal Supreme Court began the installation of a solar plant with a capacity of 180 kWp and the possibility of installing a second plant of 70 kWp, totaling 250 kWp, in addition to the exchange of 3,600 inefficient lamps for LEDs, with an estimated reduction in energy costs of around R$ 335,000 per year.

We also signed an agreement with the Ministry of Defense for the construction of ten solar plants and the replacement of 3,600 inefficient lamps, with an investment of R$ 8.8 million, in the five concession areas of our distributors. Generation is estimated at 370 MWh/year, which represents an annual reduction of about R$ 2.1 million in the electricity bills of the Armed Forces.

Five solar plants were also installed at the State of São Paulo Court of Justice offices, in the cities of Rio Claro, Limeira, Atibaia and Mogi Guaçu, to promote the clean and sustainable use of electricity.

Our distributors were the first to join the Energy Efficiency and Distributed Generation Learning Networks (RedEE) initiative, promoted in seven public and charitable hospitals and one institution of the Brazilian Navy in the states of Bahia and Rio Grande do Norte. The main objective is to encourage energy efficiency and the implementation of renewable energy in the country. In this initiative, which is part of the technical cooperation of Brazil's Mines and Energy Ministry and the German Economic Cooperation and Sustainable Development Ministry, we were able to achieve savings of 273 MWh/year in energy efficiency initiatives throughout the project, with an expected increase of 322 MWh/year in planned actions as a result of participation in RedEE. With the adoption of photovoltaic generation and solar heating, a reduction of 409 MWh/year in electricity consumption from the distribution network is expected.

Educational initiatives

These initiatives aim to promote reflection and dialogue on the efficient and safe use of electricity, raising awareness among teachers, students and the community in general about the importance of energy efficiency, safe use of energy, preservation of the environment, sustainability and the use of clean and renewable sources of energy. Throughout 2024, more than 11,000 teachers and 240,000 students were trained on the subject.

Aimed at teachers and students in the states of Bahia, Pernambuco, Rio Grande Norte, São Paulo, Mato Grosso and in the Federal District, the initiatives operate on several fronts: Energy Classes; Tô Ligado na Energia Festival; Energy that Transforms; Paxuá and Paramim and the National Energy Efficiency Olympics.

Energy Classes comprise interactive environments that promote immersive experiences based on the use of electricity, energy generation and energy efficiency in fixed and mobile spaces. The fixed spaces are the Energy Museum in Salvador (state of Bahia), which now has a Maker Space, created to encourage student learning through creativity and problem-solving using robotics and active methodologies, the Fernando de Noronha Visitation Center (state of Pernambuco), the Wind Energy Ecopost, in Maracajaú (state of Rio Grande do Norte) and the Energy Route in the Federal District, a partnership with Sesi Lab. In addition to them, mobile units in trucks adapted for these activities circulate through the concession area of four of the five distributors (the exception is Neoenergia Cosern).

The Tô Ligado na Energia Festival brings reflection and dialogue on the efficient and safe use of energy in public schools from scavenger hunts with tasks and artistic workshops for students.

Paxuá and Paramim brings animation projections and musical activations inspired by indigenous characters who act as guides on the correct and efficient use of energy for children from 3-10 years old.

The National Energy Efficiency Olympiad (ONEE) aims to arouse students' interest in the scientific field, in addition to cultivating healthy practices for the use of electricity, contributing to reduce consumption and a better distribution of the cost of energy in the family budget.

Support to local communities

Development programs

GRI 3-3_203_413 –MATERIAL TOPIC:LOCAL COMMUNITIES

GRI 2-25

The operations of electric power companies translate into both positive and negative impacts for local communities. Favorable aspects result from the provision of energy service itself, which promotes economic and social development, providing security, job and income generation, the creation of companies that become suppliers of the projects, education, health and quality of life for the populations, also an effect of the greater collection of taxes by governments. Negative impacts include land use and occupation, interference in historical, cultural, and archaeological heritage, pressure on land tenure, risks to biodiversity, and overload on infrastructure and public services.

These impacts are managed with the support of programs developed in the construction and operation phases of the projects, including social communication actions, environmental education in the community and for construction workers; negotiation and indemnity for the establishment of the easement where the transmission or sub-transmission line will be installed; priority in hiring workers and suppliers from the communities near the assets, as well as forest restoration initiatives in the Permanent Preservation Areas (PPAs) of the HPP reservoirs (more information in section 2.4 Protection of Biodiversity).

We understand that the energy transition needs to be fair. We focus on this aspect and, to this end, in 2024, we worked to jointly build with local communities diagnoses and the development of mitigating and compensatory measures for cumulative and synergistic impacts. In this sense, we have implemented and strengthened engagement with our various stakeholders.

Communication and environmental education GRI 203-1 | 5.4, 9.1, 9.4, 11.2

The Environmental Education Program of the Luzia Solar Photovoltaic Plant, in the state of Paraíba, continued the Ecological Trail project started in 2022. During 2024, this pedagogical project hosted more than 1,000 visitors, and 20 educational institutions from different Northeastern states benefited. The principal objective was to develop the feeling of appreciation, preservation and conservation of the environment. Themes of the Caatinga flora, fauna and biome were highlighted, as well as the production of native seedlings. We encourage reflection through experience, in order to make the target audience aware of the environmental issues addressed along the trail.

In 2024, at our wind and solar farms in operation, we maintained environmental education programs related to the various local issues in the communities near the projects. The initiatives were: training to enhance community-based tourism in the state of Rio Grande do Norte, in the Calango Complex, Rio do Fogo, Arizona 1 and Mel 2; promotion of agroecology and women empowerment, in the Caetité municipality; promotion of cultural appreciation, income increase and environmental awareness; and sports activities at the Chafariz wind farms and the Luzia II and III solar plants.

For communities near the Renewable Complex, which consists of wind farms and solar farms in the state of Paraíba, we support the Caatinga festival, which promotes workshops such as quality of life for the elderly, dairy products, home electrical maintenance, entrepreneurship for women, woodcuts, rhymed verses (“cordel”) and accordion music, among others. By promoting the commercialization of local handicrafts (such as pieces made of clay/crockery by the Louceiras do Quilombo do Talhado Urbano Association, traditional rag dolls, among others), the festival highlights culture and promotes income generation.

In addition, in 2024, we developed the Wind Farm Visits Program, which consists of receiving those interested in learning about our projects and talking about the challenges, impacts and mitigating measures of these projects.

We also had Nosso Bioma Caatinga, an itinerant environmental education program, through which we took biological exhibitions (fauna, flora, soil samples, xylothecas) and botanical workshops to 1,155 students. We implemented the Sowing in the Sertão nursery, with more than 110,000 seedlings propagated for use in forest restoration and in green activities with communities and schools. Finally, we partnered with the

Campina Grande Federal University (UFCG) and participated in the National Botany Congress with the project "Workshop for the production of exsiccates as part of the teaching of botany in the Environmental Education Program of UFV Luzia 2 and 3."

The environmental education programs developed by our hydroelectric plants contemplate the different biomes in which they are located. In the South Region, the Baixo Iguaçu Plant stands out for its location in an Atlantic Forest preserved area, close to the Iguaçu National Park. The initiatives disseminate good practices for the conservation and preservation of this ecosystem. In the Center-West Region, the Corumbá III Hydroelectric Plant's activities focus on the restoration of surrounding areas and replanting that ensures the conservation of the Cerrado biome.

The HPP Itapebi develops the program in four municipalities (three in the state of Bahia and one in Minas Gerais) in which the population participates in the workshops proposed by the plant's Socio-Participatory Environmental Diagnosis. The HPP Dardanelos is located in the Amazon, and its project was optimized without the need for a reservoir, which is a relevant factor for the local community.

The distributors conduct the Environmental Education Programs and the Social Communication Programs, depending on the degree of specific impact during the environmental licensing of each project. At Neoenergia Cosern, informative meetings were held for the community as part of the conditions of the Authorizations for the Capture, Collection and Transport of Biological Material. The cycle of lectures, with the theme Adventure in the Caatinga: Protecting the Animals and Plants that Live Here, included 189 participants from schools in four municipalities, in which we addressed the role of Neoenergia in environmental management and sustainable management of fauna in the region.

As part of the licensing of the Manoel da Nóbrega distribution line – in Mongaguá (state of São Paulo), a lecture was presented to the Tekoá Mirim village indigenous community with the purpose of presenting the data and results of the execution of the socio-environmental programs of the Basic Environmental Plan.

In the transmission areas, the Environmental Education Programs present themes followed by debates, workshops and sharing of materials, seeking to make the population capable of engaging actively in the defense of the environment. In the Social Communication Programs, topics such as safe behavior and sustainable interactions with lines and substations are addressed, with emphasis on fires, a theme for which we develop specific campaigns.

In the Lagoa dos Patos transmission line area in the state of Rio Grande do Sul, we promoted the Artisanal Nursery Plan targeted for families and family groups of farmers and extractivists. The objective is to rescue and multiply endangered native species that will guarantee quality genetic material for ecological restoration actions. The initiative will monitor and technically guide participants to produce seedlings, support the recovery of degraded areas and provide financial support for structuring and improvements in the nursery.

Territorial development **GRI 203-1 | 5.4, 9.1, 9.4, 11.2**

We also promote other territorial development initiatives, conducted with non-mandatory resources (private social investment – see more in the item Contributions to society), which benefit the communities in the regions where our projects are located. In 2024, the following initiatives stood out:

SER Program

Through the SER Program (Health, Education and Income), we operate on pillars that directly impact the Municipal Human Development Index (MHDI) of the Lagoas, Canoas and Calango wind farms regions located in the states of Rio Grande do Norte and Paraíba; and the Potiguar Sul transmission line, which crosses the states of Rio Grande do Norte and Paraíba, meeting the three axes of the index and which also represent the themes that form the acronym of the program.

In operation since 2020, the Program was completed in October 2024. Developed with resources from the Brazil's National Development Bank's (BNDES) social sub-credit, with execution supported by the Local Economic Development Agency (Adel).

In 2024, in the areas around the Lagoas and Canoas wind farms, 11 workshops on Water Security and Coexistence with the Semi-arid region were run, totaling 96 course hours in the Education axis. In the Income axis, a revolving fund was implemented for 35 young people in the rural areas, with monthly support of

technical and managerial assistance in their enterprises. Regarding Health, all actions were conducted in prior years.

In slave descendants (quilombola) community of Cruz da Menina, adjacent to the Potiguar Sul transmission line, we promoted three courses in the Education axis: Training in Associativism and Cooperation for Local Development; Training on Sustainable Use of Natural Resources and Conservation of the Caatinga in the Semi-arid Region; and Training in Water Management for Human Consumption. In the Income and Health axes, all programs were conducted in previous years.

SER in 4 years

- **269** families directly benefited with access to and management of water
- **70** young people supported in their projects, including microcredit for ventures
- **1.076** workshops and training
- **58** constructions or revitalizations of infrastructure
- **2.355** people indirectly impacted

In the area near the Calangos Complex, in the Income axis, we offered technical and managerial training to 35 rural youths to create and develop business projects in their communities. We also implemented the Community Revolving Funds program, to offer small loans to local entrepreneurs. In the Education axis, we trained 20 teachers and managers of the Antônio Miranda de Assunção Municipal Elementary School to adopt modern concepts, methods and approaches to education and the development of socio-emotional skills, integrated with the school's pedagogical practices. At the same school, we promoted student protagonism and the development of socio-emotional skills for 60 students. On the same axis, we supported the construction of a Multipurpose Center, library and 52,000-liter cistern at the school. In Health, ten vegetable backyards and four eco-efficient stoves were installed in the Bodó and Lagoa Nova municipalities (both in the state of Rio Grande do Norte).

Energizar Program

The Programa Energizar (Energize Program) stems from a partnership maintained since 2023 with Rede Muda Mundo (Change the World Network) to benefit vulnerable communities living in the vicinity of the projects, contributing to the strengthening of community relationships. In 2024, inspired by the SER Program, we reformulated the scope of the actions, in order to generate more structured benefits and with permanent activities. The program, previously called Transforma Comunidade (Transform the Community), was renamed Energize. We started to offer actions focused on the HEI: Health, Education and Income. In 2024, we conducted these programs in six locations in the states of Bahia, Pernambuco, and Rio Grande do Norte.

The Program included physical and mental health actions (Health axis), literacy courses for women and writing courses for adolescents as a preparation for National College Entrance Exam (Enem - Education axis); and entrepreneurship courses (Income axis). The initiative benefited 648 people, 588 of whom were women, through 28 courses and actions, such as handicrafts, confectionery, aromatic candles, massage therapy, Afro-braiding, among others. In order to manage their future businesses, participants are also trained in marketing, financial management, and commercial and digital media.

Talentos do Futuro | Ideathon Social

Following the Social Hackathon model carried out with the Change the World Network in 2023, we developed the Neoenergia Talentos do Futuro (Talents of the Future) Program with a social theme. When the program was held for a second year in 2024, we organized it in partnership with Change the World Network and Senai Cimatec. As an enhancement, we held an Ideathon with a greater focus on solving social problems common to Neoenergia and its customers. Thirty-one university students enrolled in the program that held at the Neoenergia Coelba's Energy Museum. Five innovative proposals were made to improve energy efficiency and health and safety. Each student in the winning group won a gift card worth R$ 1,000.00, and everyone visited the distributor's facilities.

Captar para Transformar – Consulting for calls for proposals

In 2024, we launched the program "Captar para Transformar" (Obtain Funding for Transformation) in partnership with the Change the World Network. The project included two courses aimed at preparing social

leaders to increase their chances and competitiveness in funding notices for third sector organizations. There were 81 social leaders trained, in addition to two individual mentorships drawn during the course.

Urban low-income communities

The Residencial Novo Mané Dendê low-income community on Ilha Amarela, in Salvador (state of Bahia), benefited from Neoenergia Coelba's energy efficiency actions: a photovoltaic system with 13 solar plants, replacement of old refrigerators and inefficient lamps for more modern and efficient equipment, a joint effort of services, offering discounts for debt settlement with the distributor. The plants have the capacity to generate, on average, more than 21,600 kWh of energy per month. In December 2024, the energy generated was distributed to 212 units that had already joined the project, resulting in an average reduction of 37% in the value of their energy bills.

Impact evaluations

GRI 3-3_203_413 – MATERIAL TOPIC: LOCAL COMMUNITIES

GRI 413-1, 203-2 | SDG 1.4, 2.3

Each of our businesses complies with specific environmental legislation, which dictates the environmental impact study model to be developed, which, depending on the type of enterprise and its territory, can also be carried out or updated through a Participatory Socio-Environmental Diagnosis (DSAP). These assessments include the analysis of possible impacts on human rights, such as living in a safe, clean, healthy and sustainable environment, as well as environmental impacts – such as emissions, noise, waste, fires, loss of biodiversity, soil changes, interference in the landscape, restriction of access to water and forest resources, etc.

There is also socioeconomic assessment, which involves demographic aspects, historical and cultural heritage, increased demand for employment in certain sectors, and impacts on basic infrastructure, such as roads or highways. The area directly impacted by the project is compensated in the case of transmission lines. For wind farms, a monthly lease payment is made for the use of the area. In both cases, communities and residents are informed about the possibilities of using restricted areas, such as safety areas around wind turbines and transmission line easements. When there are original and traditional communities inserted in the areas of influence of the project, specific social impact studies are carried out for these populations.

Networks

In the design of the projects, we consider promoting the minimum impact on social relations, the landscape and existing structures. Subsequently, during implementation, some programs, such as Erosion Monitoring and Control, the Project's Demobilization Plan and the Degraded Areas Recovery Plan guide the activities that must be carried out to recover the environment affected by the project so that they reach the conditions as close as possible to the original and, at the same time, maintain a good relationship with neighboring communities.

Distribution lines of up to 34.5kV (low-voltage) are considered to have low environmental impact. Therefore, they do not require an Environmental Impact Study and Environmental Impact Report (EIA/Rima). When energy connections are requested to serve consumer units in indigenous and quilombola territories, distributors follow the licensing procedures, according to environmental legislation. In 2024, Neoenergia Coelba and Neoenergia Elektro started licensing processes for the construction of energy distribution networks that will benefit several traditional communities. In the construction of distribution lines of up to 138 kV, specific evaluations of projects are carried out, depending on the degree of impact and interference in sensitive areas.

Renewables

Hydroelectric plants in operation assess the impact through the Participatory Socio-Environmental Diagnosis – if the study is required and at the frequency determined by the licensing agency. This diagnosis is conducted together with the community and the government, and it aims to raise perceptions about the place where they live and their relationship with the project, expectations for the region, forms of

organization, potentialities, environmental problems and conflicts, local vulnerabilities, topics of interest, among other information. Based on this, the actions to be carried out within the scope of the socio-environmental programs of the projects are defined.

On wind farms and in photovoltaic plants, there are a series of environmental programs to monitor and mitigate the potential impacts of the operation and maintenance of the projects. These programs are defined in the Operation's Environmental Management Plan, and their reports are presented annually to environmental agencies. We also annually carry out an assessment of environmental aspects and impacts of the projects in operation, in order to map significant issues and guide continuous improvement actions.

Indirect economic impacts

In addition to the direct economic impacts we produce as a result of the cash flows we generate from the installation of the assets, we also contribute other additional effects or indirect economic impacts. In the management of impacts during the construction and operation period of our facilities, we invest in infrastructures of various types that do not belong to the company or comply with a commercial purpose, but have the objective of meeting the needs of the social environment, solving the deficiencies that exist in local communities.

Consulting processes GRI ex-EU19

In generation and transmission projects, public hearings are held, as a rule, with the involvement of all interest groups, including traditional populations living in the area of influence. During the construction process of the lines and substations, the communities are informed about their installation and safe ways of coexistence and interaction with the work and the vehicles in circulation. They also have ombudsman and e-mail channels for direct contact with the responsible teams.

In the wind, solar and hydroelectric facilities already in operation, in addition to face-to-face communication actions with the neighborhood, there are different communication channels with landowners and communities so that they can express complaints and concerns. They are accessible, at no cost to the communities and with a guarantee of non-retaliation. They are managed with the support of specialized consultancies, in some cases. The channels are publicized in face-to-face communication campaigns and in information materials distributed to community residents, public management and social entities.

In the installation of electrical networks and substations, distribution and sub-transmission businesses seek locations and routes that generate the least possible interference in population centers or with the environment. Disclosures about high-voltage projects occur through social networks and local radio stations, targeted to areas of direct and indirect influence.

To improve the management and mitigation of impacts in the communities where we operate, we periodically review operational procedures to ensure improvements and opportunities for improvement in order to adapt to the recommendations of the UN Guiding Principles on Business and Human Rights.

Population displacement GRI ex-EU20, EU22 | SDG 1.4, 2.3

In the construction phase of projects, the displacement of populations may occur, in a process regulated by Brazil's Electricity Regulator (Aneel). This requires a Declaration of Public Utility (DUP) for the expropriation and institution of administrative easement of areas necessary for the implementation of energy generation, transmission and distribution projects.

Prior studies for the implementation of high-voltage transmission and distribution lines seek to avoid displacement of people or major economic impacts. To this end, all socio-environmental restrictions that may interfere with the construction and operation of these projects are evaluated, in addition to the construction techniques necessary to reduce the possible impacts caused. Any and all economic damage is compensated based on the value list prepared by the enterprise.

In 2024, there was no population displacement in our projects.

Contributions to society GRI 203-1, 413-1

We seek to positively impact the communities with which we come into contact through social programs and projects that contribute to the agenda of the UN Sustainable Development Goals and reinforce the commitment to our purpose and values.

These investments complement the socio-environmental and territorial development programs carried out with non-mandatory resources. For topics associated with environmental licensing and energy access and energy efficiency programs and projects, see items Development programs and Energy access.

Via the electricity bill, we encourage our customers of Neoenergia Coelba, Neoenergia Pernambuco, Neoenergia Elektro and Neoenergia Cosern to make donations to non-profit institutions. In 2024, we raised around R$ 41 million for 18 institutions, such as the "Legião da Boa Vontade" (Legion of Good Will), Unicef, "Associação de Pais e Amigos de Excepcionais" (Association of Parents and Friends of the Exceptional – Apae), "Fundação Terra" (Terra Foundation), "Hospital do Câncer de Pernambuco" (Pernambuco Cancer Hospital) "Fundação de Apoio Alice Figueira"(Alice Figueira Support Foundation) and Porto Social.

The report of our Private Social Investment (PSI) is monitored by the Corporate Social Responsibility Management based on the contributions spread throughout the company. In addition to PSI, we also invest in communities through environmental licensing programs.

CONTRIBUTIONS TO COMMUNITIES (R$ THOUSAND)[1]

	2024	2023	2022
By category			
One-off contributions [2]	37	12,789	1,006
Social Investment [2]	24,916	10,112	24,214
Business-aligned initiative	6,443	4,574	1,231
By type of contribution			
Contribution in kind	31,292	25,593	26,224
Employee time	25	0	0
Contributions in kind	0	1,883	227
Administration costs	79	0	1,051
By area of contribution			
Art and Culture	17,017	14,936	10,523
Education	8,381	4,357	3,970
Socioeconomic development	579	1,467	7,156
Social well-being	0	2,207	3,177
Strengthening active citizenship	625	490	0
Environment	1,748	100	1,233
Institutional strengthening	1,666	1,438	0
Diversity and family strengthening	0	70	0
Humanitarian aid	1,381	1,796	392
Others	0	616	0
Total	**31,396**	**27,476**	**26,451**

[1] The amounts consider the contributions of Neoenergia's companies and the Neoenergia Institute, with investments that fit the B4SI criterion. Mandatory resources from environmental licensing, brand and image sponsorships, investments from the Energy Efficiency Program, Research and Development and the Light for All Program are not accounted for. Also not included are the amounts referring to customer donations via energy bill.

[2] In 2024, an effort was made to prioritize social investments in a continuous and strategic manner, making one-off donations only in cases of emergencies and small demands from communities covered by the projects.

Our main initiatives in 2024, voluntary and mandatory, were the following:

Humanitarian aid

In 2024, in the Itapebi municipality, in the state of Bahia, where our hydroelectric plant of the same name is located, we maintained support for Casa da Misericórdia, which houses full-time and transitory children referred by the Guardianship Council for being in a situation of abandonment and social risk. We had made donations to this project since 2009, via the Transforma Brasil Fund and in 2024 we doubled the amount donated. Also, in Itapebi, we donated 600 uniforms to the students of the Eulina Suzart Santos School Group and Nucleated Schools in the rural areas.

As in previous years, in 2024 the Solidarity Christmas was also held in the indigenou Zumbi Settlement, located in the area of influence of the Rio do Fogo and Arizona wind farms, in the state of Rio Grande do Norte. All the necessary infrastructure, including tents, tables and chairs, was set up to provide a moment of fraternization. During the event, we distributed snacks, Christmas baskets and gifts to the 72 rural community families. This action not only strengthens the interaction between people, but it also reinforces the ties between the community and the wind farm.

Socioeconomic development

We remain committed to the "Juntos pelo Desenvolvimento Sustentável" program (Together for Sustainable Development), led by Comunitas, which fosters collaboration between the private and public sectors to enhance public management, drive local development, and improve public services in Brazil. With the engagement of private sector leaders, the program implements direct and sustainable initiatives across nine states and 19 cities.

In 2024, in Recife (state of Pernambuco), the program focused on the development and application of a training model — management by results (indicators and goals) —in the Department of Education and the Department of Social Development, Human Rights, Youth and Drug Policies. For our work with the Pernambuco state government, the emphasis was on health, involving initiatives to improve and modernize the management of Social Health Organizations to bolster the quality and efficiency of health services.

Given the widespread recognition of organized crime as a major driver of violence in Brazil, the program also launched an International Training Course on Collaboration and Integrated Policies for Public Security at Columbia University, New York (USA). With access to global best practices and insights from top universities, 25 public and private sector leaders, including Brazilians, engaged in discussions on public security strategies and shared experiences to foster more effective solutions.

Sports

Currently, we are recognized as the company in the electricity sector that most supports women's sports in Brazil. The Neoenergia Team has seven athletes from different sports, who are sponsored by the company, ratifying our commitment to diversity. The initiative contributed, for example, to the classification of three athletes at the Paris 2024 Olympic Games: Ana Marcela (aquatic); Ana Vitória Magalhães, Tota (road cycling); and Antonia Silva (women's soccer). The other members are: Bruna Kajiya (kitesurfing); Mirelle Leite (athletics); Celine Bispo (athletics) and newcomer Bia Souza (judo), who was a gold medalist at the 2024 Olympics.

Volunteering GRI 203-1, 413-1

Our Volunteer Program permanently offers employees opportunities to engage in social initiatives that have an impact on the residents in our areas of operation. In 2024, we achieved key milestones in volunteering initiatives, reflecting our ongoing commitment to social responsibility and the Sustainable Development Goals (SDGs).

During the year, the program registered 4,208 participations, exceeding the projections mapped in our ESG volunteering goal, which foresees 3,700 participations in 2025 and 4,700 in 2030. Some actions that were highlighted:

Volunteering Week – A global initiative, promoted annually by Iberdrola, stood out as an event of great impact, with record participations in all Neoenergia companies, totaling approximately 3,500 hours of volunteering that benefited approximately 9,600 people directly and indirectly. This movement, which has been growing every year, involved employees in various actions for environmental conservation, sports, education and health. Activities ranged from tree planting and beach cleaning to educational workshops.

Financial Education in Schools – An unprecedented action, carried out in partnership with Néos Previdência, brought financial education to schools. This initiative aimed to train young students with essential knowledge about financial management, savings and investments. Through interactive workshops and teaching materials, students were able to learn how to better prepare for the financial future in a practical and engaging way. It also buttressed the importance of financial responsibility as a pillar for sustainable development.

Assistance for Rio Grande do Sul – We demonstrated solidarity and support for the victims of the floods in the state of Rio Grande do Sul. With the participation of donors, including employees and family members, the campaign raised R$ 113,474.99. With the counterpart of the Neoenergia Institute, the total donation reached R$ 226,949.98. This collective effort was essential to provide aid and resources to the affected communities, evidencing the Neoenergia's team spirit of unity and social responsibility.

Individual Sports – Volunteers used a cell phone app to record distances of walks, runs and pedaling. The challenge, adding up all the participants, allowed us to reach 10,874 kilometers, which were converted into donations of 600 school kits to five institutions that serve children and young people in the states of Pernambuco, Bahia, São Paulo, Rio Grande do Norte and the Federal District.

I Care For My Block – Volunteers and their families conducted clean-up activities in the vicinity of home and work. They collected 486 kilos of garbage from the streets.

Teaching Professions – Lectures focused on contributing to the promotion of quality employment for young people. It was conducted in five states, impacting more than 650 people.

Clothes Donation Campaign – Collected 28,281 pieces of clothing that benefited 17,000 recipients.

Environmental Week – Volunteers came together for a special action that aims to boost sustainability in communities, impacting children, adults and institutions in Brazil. The action consisted of lectures and scavenger hunts to raise public awareness about the correct management of waste, the impact of climate change and the importance of sustainability. In addition, Ecopoints were built to encourage the continuity of correct disposal and recycling of materials.

Operation Kilo – More than 42,500 kilos of food were collected and distributed to more than 11,000 people through charity NGOs.

Solidarity Tree – The traditional Christmas campaign took place in the states of Bahia, Rio Grande do Norte, Rio de Janeiro, Pernambuco, and São Paulo, and in the Federal District.

Solidarity Scavenger Hunt – Our volunteers managed to collect more than 28,000 hygiene items.

Collection of Plastic Caps – As one of the Volunteer Week activities, volunteers dedicated themselves to collecting 127,942 plastic caps in various locations where we operate. The material helped institutions that support animal causes.

Neoenergia Partnership with Transforma Brasil

Transforma Brasil (Transform Brazil) is a movement of engagement and independent civic mobilization, whose vision is to transform Brazil through volunteering. In 2024, we celebrated five years as a national sponsor, supporting the expansion of its operations in the country. The partnership also supported the development of our Volunteer Program, with the indication of institutions and partnerships for positive social impact.

NEOENERGIA VOLUNTEERS

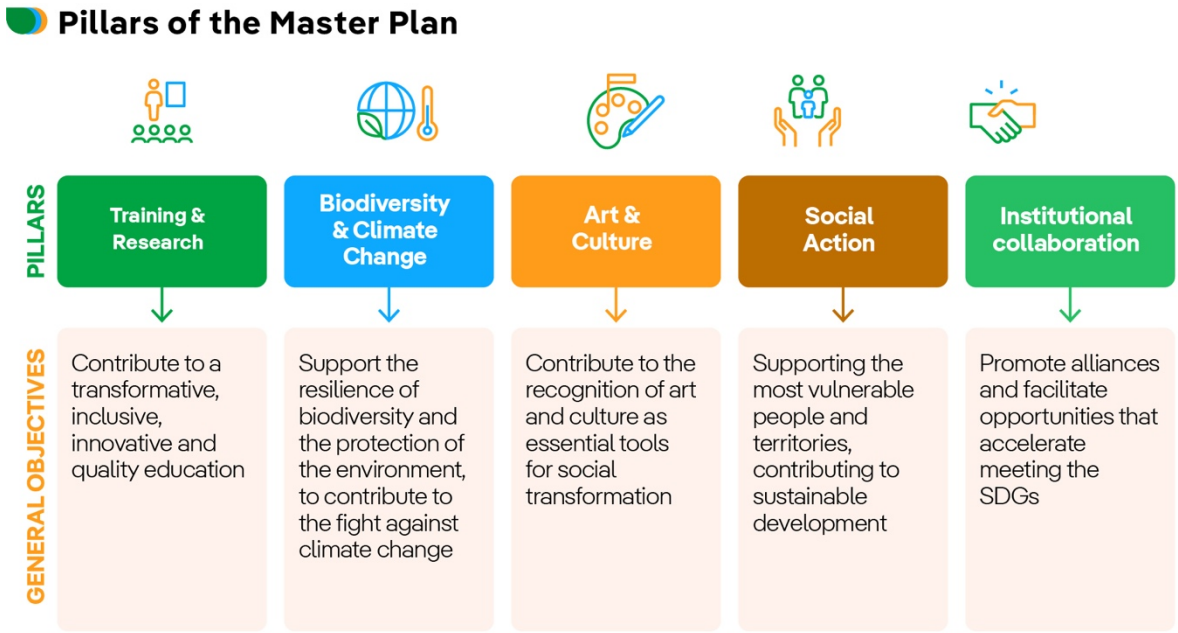
	2024	2023	2022
Number of active volunteers in the year	4,208	3,767	3,511
Total dedicated hours	8,083	7,602	6,046
Number of actions	27	33	35

Neoenergia Institute GRI 203-1, 413-1

The Neoenergia Institute is part of our Private Social Investment and promotes actions that foster the transformation of people and the planet in the regions where our businesses operate. Through the development of its own programs and projects, in addition to supporting initiatives using incentive laws, the Institute contributes to sustainable development in Brazil, facing challenges related to economic, social and environmental issues. Its main objective is to positively impact society, creating a legacy of sustainability, in alignment with the Sustainable Development Goals (SDGs) of the UN 2030 Agenda.

The work is developed with a focus on reducing inequalities and improving the quality of life of people in vulnerable situations, as well as combating climate change and conserving biodiversity, through five pillars: Training and Research, Biodiversity and Climate Change, Art and Culture, Social Action and Institutional Collaboration.

The Institute has its own governance, and the documents are published on its website, with defined Purpose and Values. Its performance is guided by the 2022-2025 Master Plan, developed by Iberdrola's Foundations Committee. Based on the five pillars of the master plan, a 2024-2025 biennial strategy was established for Brazil in 2024, which allowed us to look at each in more depth, designing specific objectives.



In 2024, R$ 23.9 million were allocated to the development of Neoenergia Institute's programs and projects, considering its own resources and resources from federal and state incentive laws. There was a 25% growth in investment with incentivized resources compared to 2023. Together, these resources benefited almost 650,000 people, in 69 programs (21 proprietary and 48 being monitored by the Project Monitoring Centers (NAPs) of culture and sports). In 2024, the launch of the first public notice to encourage women's sports, Playing Together, stood out. In addition, 633 registrations were recorded in public notices and projects "Transformando Energia em Cultura" (Transforming Energy into Culture), "Jogando Juntas" (Playing Together) and "Prêmio Inspirar" (Inspire Award).

NEOENERGIA INSTITUTE'S OWN INVESTMENTS (R$ THOUSAND)[1]

Area of activity	2024	2023	2022
Training and Research	1,020	950	950
Biodiversity and Climate Change	669	100	1,143
Art and Culture	1,694	1,363	978
Social Action	899	689	1,461
Institutional Collaboration	1,028	567	27
Total	**5,310**	**3,670**	**4,559**

[1] The amounts presented are prior to the closing of the Institute's accounting audit and, for this reason, may be different from the total that will be presented in the final report of the Neoenergia Institute. The amounts do not include the management costs of the Neoenergia Institute.

Training and research

Ideas and Educational Practices Counter – This project was developed in partnership with the Integrated Center for Sustainable Development Studies and Programs (CIEDS) and covers 11 municipal networks in the states of Paraíba, São Paulo, Rio Grande do Norte, Pernambuco and Bahia. The target is to consolidate a network for the dissemination of innovative ideas and practices in education through advice to educational administrators and the continuing education of teachers and school directors. In 2024, it directly benefited 660 people and offered 613 hours of training.

This initiative contributes to the achievement of SDG goals 4: Quality education, 16: Peace, justice and effective institutions, and 17: Partnerships and means of implementation.

Biodiversity and Climate Changes

Lowlands Observatory – Innovative project to combat climate change in lowland areas (at sea level or on the banks of rivers and bodies of water). Organized by youths from the periphery, the project's main objectives are to promote climate adaptation practices and risk mitigation related to extreme weather events, encouraging community engagement. The initiative, the result of a joint effort between the COP of the Lowlands (a coalition built by a network of organizations from different contexts and parts of the Amazon territory) and Perifa Connection (a platform for connecting and amplifying the peripheries of Brazil) in partnership with the Ybiraisu Institute, emerged as a response to the impacts of the climate crisis in these regions and to contribute to the achievement of climate justice. Due to their locations, the lowlands suffer more frequently from the effects of climate change. Among the various actions to be conducted, the creation of a digital platform stands out, which will include: an interactive atlas of the regions with lowland characteristics and potential hydrological climate risks; real-time sharing of weather conditions and possible extreme weather events; and developing a digital library with robust information on climate change; space for the population of the Lowlands to publish projects and claims that meet their needs; and dissemination of climate and socio-environmental research. In 2024, in addition to the partnership for the development of this climate resilience project in peripheries, the Lowlands Observatory was selected to officially represent Brazil at the United Nations Conference on Climate Change (COP 29), in Baku, Azerbaijan. The project was part of the panel "From favelas to lowlands: peripheral organizations in confronting environmental racism, building paths for climate adaptation in Brazil" in the Brazil pavilion, under the Environmental Ministry's management.

Flyways Brasil – Developed in partnership with SAVE Brasil since 2015, the project strives to protect shorebirds (which live in wetlands, such as estuaries and lagoons) and their habitats, contributing to the preservation of species at the hemispheric level in the region of the Potiguar Basin (state of Rio Grande do Norte). In 2024, a Shorebird Festival for this basin was featured, with lectures, workshops, exhibitions and birdwatching, among other activities, to raise awareness about the importance of the Potiguar Basin for the maintenance of biodiversity. More than 600 people participated in the activities, including children and residents of the region's traditional communities. In addition, the project obtained international recognition of an area of 8,500 hectares as a Western Hemisphere Shorebird Reserve Network (WHSRN) Site, a milestone for the conservation and preservation of these species. The initiative protects coastal habitats and wetlands, involving governments, NGOs and local communities. With more than 446 partners in 20 countries, the network covers 38.9 million hectares. This recognition is crucial for public policies for environmental protection in Brazil. Endangered species, such as the Red Knot are at the center of Flyways Brasil's preservation actions. Its declining population highlights the continued importance of these initiatives, not only for the preservation of species, but also as a fundamental part of the fight against climate change, in line with the Neoenergia Institute's Biodiversity and Climate Change Pillar.

Coralizar (Restoration of Coral Reefs) – The project, in partnership with the startup Biofábrica de Corais, aims to contribute to making the restoration, maintenance and adaptation of coral reefs a priority agenda for Brazil, in addition to engaging various social actors for the preservation of the oceans. It promotes a pioneering activity in the state of Pernambuco, through an innovative methodology of active management and transplantation of corals. Fragments of these animals are collected and managed to nurseries built in

natural pools and laboratories in Tamandaré (state of Pernambuco) and in the Porto de Galinhas district, in Ipojuca (state of Pernambuco), for regeneration. In 2024, 202 coral colonies were managed throughout the year, however, only 35 survived, as crops were affected by the coral bleaching phenomenon. Therefore, the survival rate is now 17.35%. In addition to the continuity of the restoration process of the corals Millepora alcicornis (Fire Coral) and Mussismilia harttii (Hartt's Coral), a highlight of the year was the support for the development of technology for the cultivation of the Palythoa Caribbean species (Coral Baba-de-boi), the most abundant in emerged reef tops, with an important ecosystem role and possibly the most threatened by the bleaching in of 2024, and Siderastrea stellata (Star Coral). The Restoration of the Coral Reefs Program positively impacted almost 3,000 people in the awareness program and recruited 33 volunteers from the local community working in its restoration program.

In the Biodiversity and Climate Change Pillar, this initiative contributes to the achievement of SDG goals: 13: Action against global climate change, 14: Life below water, 15: Life on land, and 17: Partnerships and Means of Implementation.

Art and Culture

Special Rouanet Program | 2024 Special Interiorization Program – The Rouanet Law is the National Program to Support Culture. Five new projects from the interior of the state of Bahia were selected in the year aimed at valuing the safeguarding of intangible cultural heritage and local culture creators.

Cultural Connection – We initiated Stage 1 (2024/2025) of the project: communication plan for 20 municipalities in the state of Bahia's Recôncavo area and construction of partnerships with the following entities: Iphan/BA, Ipac, State Secretariat of Culture, Hansen Araújo Institute, Recôncavo Cultural Institute, UFBA, UNEB and UFRB. For Stage 2 (2025/2026), we have a project contracted to conduct the second phase in the states of São Paulo and Bahia, with an investment of approximately R$ 3 million by the Rouanet Law.

Hip Hop Museum – The initiative is part of the Rouanet Emergency Program for Rio Grande do Sul State, aimed at cultural recovery afer disastrous flooding in the region in May 2024. The actions to support and maintain the cultural sector were under development between July 2024 and December 2025.

Cultural Illumination Program – This had previously been conducted with contributions to the safeguarding of buildings and monuments that are part of the Brazilian cultural and historical heritage. In 2024, the Nossa Senhora da Conceição Convent in Itanhaém (state of Sao Paulo) was selected for lighting. The project was a heritage education action for public schools, directly impacting students, teachers, art educators and artists in the city.

Inspire Award – In the fourth year of the award, 146 women registered. The initiative recognizes female leaders who develop art and culture initiatives, promoting social transformations in their areas of operation. The 16 winners were announced during Neoenergia Institute online events.

Transforming Energy into Cultural Calls for Proposals Program – In 2024, the program selected 35 of 356 projects submitted and R$ 7.5 million was invested. Through the Project Monitoring Center, 45 initiatives, in 13 different artistic languages, were monitored and together impacted about 345,000 people in the states of Bahia, Rio Grande do Norte, and São Paulo, and in the Federal District.

Cultural and Artistic Workshops (OCA) – In 2024, the program offered training in creative economics to 371 people, focusing on the development of skills that can generate employment and income. In the areas of fashion, handicrafts, carpentry and audiovisual, basic techniques were taught, but it also focused on themes such as sustainability, reuse of objects and creative recycling.

Energy Cultural Caravan – This program was resumed in 2024 with some 172 participants from the cultural sector for technical training in four areas: Mossoró (state of Rio Grande do Norte), Brasília (Federal District), Feira de Santana (state of Bahia) and Mogi Guaçu (state of São Paulo).

Recovering History – This is a public call for proposals for the recovery and new uses for Brazilian cultural heritage. Held in partnership with Brazil's National Development Bank (BNDES), it included resources for 15 Cultural Houses in the state of Rio Grande do Norte. In the state of Pernambuco, the Portomídia projects, in Recife Antigo, and the Creative Station of Caruaru, are already being undertaken.

In the Art and Culture Pillar, this initiative contributes to the achievement of SDG goals 4: Quality education, 5: Gender equality, 7: Affordable and clean energy, 8: Decent work and economic growth, 10: Reducing

inequalities, 11: Sustainable cities and communities, 12: Responsible consumption and production, 16: Peace, justice and effective institutions, and 17: Patnerships and means of implementation.

Social Action

Childhood Territories Networks – This program was developed in partnership with the Integrated Center for Sustainable Development Studies and Programs (Cieds). It seeks to strengthen civil society organizations and local public facilities that work to serve children and adolescents, forming a network for the protection and guarantee of rights. In 2024, it directly benefited 6,249 people in Caruaru (state of Pernambuco).

Playing Together – This was the realization of the first Neoenergia Institute sports initiative, in which 13 socio-sports projects aimed at women empowerment through sports were selected, aiming to reduce social and gender inequalities. More than R$ 2.4 million was invested in 2024. Through the Project Monitoring Center, four projects were watched and together impacted about 174 people in the state of São Paulo.

In the Social Action pillar, this initiative contributes to the achievement of SDG goals 1: Eradicating Poverty, 2: Eradicating Hunger, 4: Quality Education, 5: Gender Equality, 8: Decent Work and Economic Growth, 10: Reducing Inequalities, 11: Sustainable Cities and Communities, 16: Peace, Justice and Effective Institutions, 17: Partnerships and Means of Implementation.

Institutional Collaboration

The Acceleration of Social Impacts Program — Impactô SDG aims to support NGOs and social businesses, so that they can develop, improve their management processes, in addition to maximizing the social impact of their actions, offering social activities with better quality that serve more beneficiaries.

In 2024, the program included the voluntary participation of 39 Neoenergia employees in management positions in different stages. In addition, 138 registrations were made, with 18 initiatives selected for acceleration in the states of Bahia, Pernambuco, Rio Grande do Norte, and São Paulo, and in the Federal District. These benefitted 4,824 people. Organizations recorded a 31% growth in their governance, while entrepreneurs achieved a 57% increase in the knowledge acquired by the acceleration.

In addition, a diagnosis was utilized to measure the impact of some initiatives that have undergone acceleration since 2019, with 39 participating organizations (seven impact businesses and 32 Civil Society Organizations). This evaluation process helped us understand the impact of the program on the trajectory of the beneficiaries of each organization, as they not only increased their teams and raised more funds, but they also expanded their projects. Regarding the business side, the growth in sales and revenues proved the effectiveness of Impactô SDG in promoting sustainable development and strengthening its operations.

The second season of the multimedia project Our Voices was also launched, produced in partnership with Escola de Notícias, an organization accelerated in 2020 by Impactô, with the objective of highlighting life stories of people who benefited from Neoenergia Institute's projects. Our Voices was born from the desire to amplify the voice of the people who go through the Institute's programs and projects, whether they are from partner or beneficiary institutions, and to share with the world their stories, which can serve as inspiration for a more just and egalitarian world.

In the Institutional Collaboration pillar, this initiative contributes to the achievement of SDG goals 1: Erradicate Poverty, 4: Quality Education, 5: Gender Equality, 8: Decent work and Economic Growth, 10: Reducing Inequalities, 15: Life on Land, 16: Peace, Justice and Effective Institutions, and 17: Partnerships and Means of Implementation.

4. Governance

Our governance model constitutes a milestone of our commitment to sustainability, ethics and transparency. The system is built on regulatory compliance, robustness, coordination and admission of responsibilities at all levels. This is reflected in the composition and structure of the company's divisions, in line with the best corporate governance practices, and continues in our management systems and internal controls of the risks to which we are exposed.

Corporate structure

We are a privately held holding company, with equity interests in other companies within our group. Our shares are publicly traded on the B3 stock exchange (Brasil, Bolsa, Balcão) in São Paulo and on the Latibex market in Madrid. The Spanish group Iberdrola is our controlling shareholder and we have equity interests in Previ and other investors who trade our shares on the market (free float).

Our corporate and governance organization is based on a decentralized structure of the deliberation processes. The holding company is responsible for corporate strategy and oversight and the management of each subsidiary company is the responsibility of their respective governance bodies. Valuing the transparency of the processes, the Boards of Directors of the companies Neoenergia, Neoenergia Coelba, Neoenergia Cosern, Neoenergia Pernambuco and Neoenergia Elektro have independent directors. Neoenergia Brasília, on the other hand, even though it is a privately held company, follows the same guideline as the other distributors and elects an independent director. The other companies in the group do not have independent members.

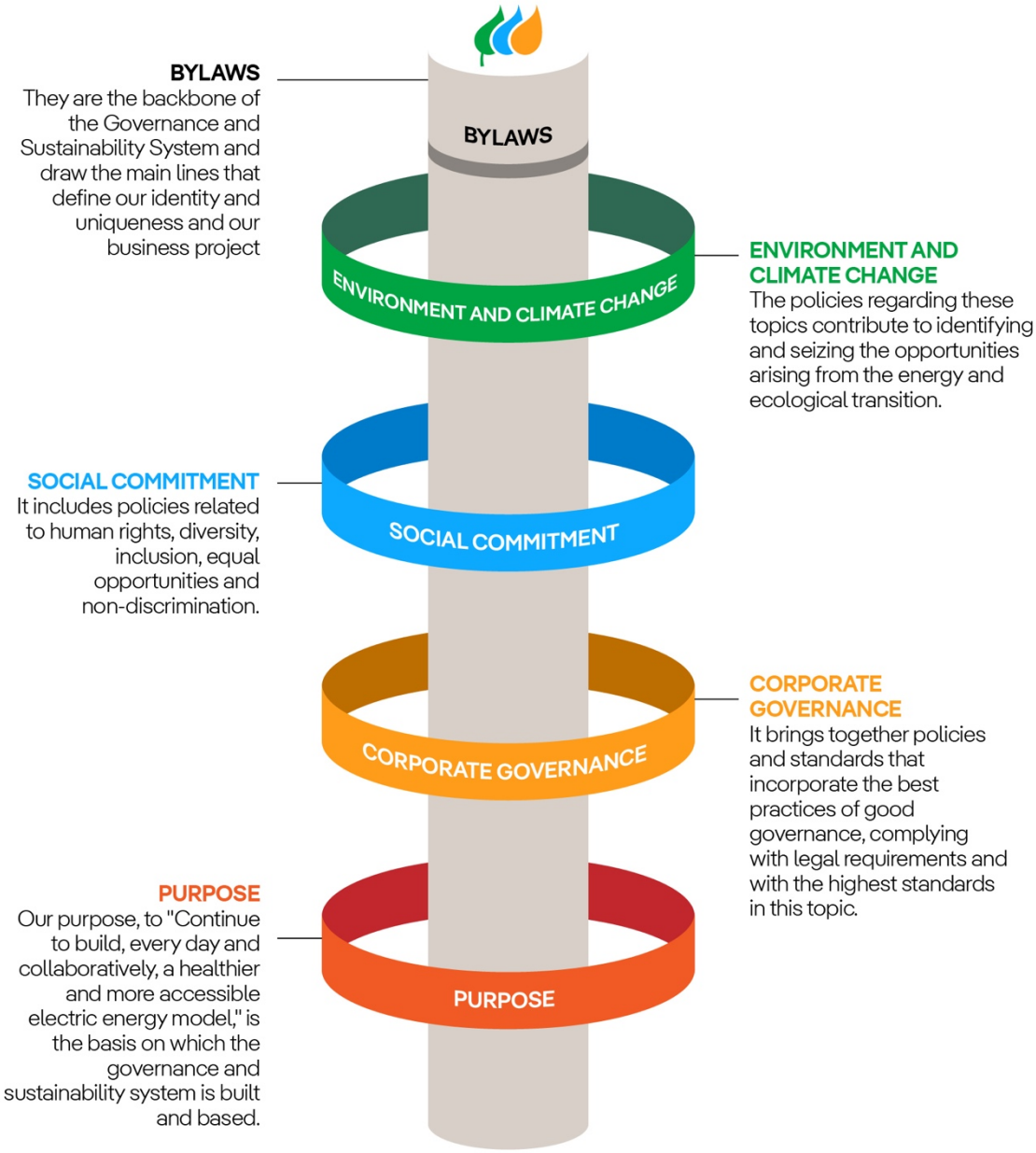
Our practices aim to guarantee the rights of stakeholders, following the guidelines of the Brazilian Institute of Corporate Governance (IBGC). This model promotes synergy between the subsidiaries and the holding company, allowing for the unification of processes and scale.

4.1 Good governance, transparency and stakeholder relations

Governance and Sustainability System

Our Governance and Sustainability System is a set of rules and principles that govern the organization, operation and relations of the Group, to ensure compliance with the Bylaws. This System is structured in five aspects:

Structure of our Governance and Sustainability system



Governance structure

a. Independent and diverse Board of Directors GRI 2-9, 2-11

It is responsible for defining the strategic direction and promoting the company's social interest. It is composed of 23 members, including a chairman, incumbents and alternates, elected and/or reelected by the Extraordinary General Meeting (EGM) for a term of office until August 2025. The Chairman of the Board of Directors does not exercise an executive function at Neoenergia. The board's performance is guided by an internal regulation that considers the recommendations and best governance practices recognized and adopted both in Brazil and in international markets.

DIVERSITY IN THE BOARD OF DIRECTORS GRI 405-1, 2-9 | SDG 5.1, 5.5, 8,5 | PG 6

		2024		2023		2022	
		No.	%	No.	%	No.	%
By gender	Men	17	74	18	78.3	22	86.3
	Women	6	26	5	21.7	3	13.6
By age bracket	31-40	6	26.1	6	26.1	5	22.7
	Over 51	17	73.9	17	73.9	17	77.3

Note: To calculate diversity, we consider the total number of members, including president, full members and alternates.

b. Fiscal Council

It is a permanent and independent body comprised of up of ten members, including incumbents and alternates, elected for one-year terms, without exercising an executive function in the company. There may be four representatives appointed by the shareholders and one elected by the minority shareholders at the General Meeting, or five representatives appointed by the shareholders at the General Meeting. It meets to evaluate the annual management report, the quarterly balance sheet and the financial statements that we prepare periodically.

c. Executive Board

Appointed by the Board of Directors for three-year terms, with the possibility of renewal, it is composed of ten members, responsible for the implementation of our strategic plan. The Board meetings take place weekly or whenever called by any member.

d. Committees GRI 2-9

Five committees advise the Board of Directors and all have independent members. These committees are responsible for analyzing and recommending most of the Board's decisions:

Audit Committee – Responsible for overseeing the efficiency and integrity of internal controls, risk management, legal and regulatory compliance, and internal and independent audits. It consists of five sitting members, all of whom are directors, three of whom are independent, including the president.

Remuneration and Succession Committee – It supervises the activities and decisions on compensation and succession of directors and other managers. It has five members, all of whom are board members, one of whom is independent.

Finance Committee – It advises on our financial operations and conducts studies, analyses and proposals required by the Board of Directors. It is made up of five members appointed by the Board of Directors, one of whom is independent and the other who is not part of the Board of Directors.

Related Parties Committee – It evaluates transactions between related parties, verifying the advantages of the transaction for the company, any conflicts of interest and market conditions. It has three members, two of whom are independent directors and one comes from the market. GRI 2-15

Sustainability Committee – This is a strategic body that advises the Board on sustainable development initiatives, corporate social responsibility, acting as a guardian of the sustainability agenda. It has five members, two of whom are directors, one of whom is independent and chairman of the Committee.

The résumés of all the directors, members of the committees and the Executive Board are available on the company's website on the Investor Relations page, under Corporate Governance (Governança Corporativa).

Selection and appointment of directors GRI 2-10 | SDG 5.5, 16.7

Our Management Nomination Policy defines the criteria for the composition of the Board of Directors, the Advisory Committees and the Executive Board. There is a prior analysis of the needs of these bodies so that the composition reflects diversity of knowledge, experiences, origins, nationalities, age and gender. The nominations are made by the Board of Directors, upon prior recommendation of the Compensation and Succession Committee.

All candidates must uphold our Code of Ethics and core values in both conduct and professional trajectory. The Compensation and Succession Committee, with support from the Compliance Superintendency, oversees this evaluation process.

Board members expertise GRI 2-17, 2-18

Our directors receive training on important issues related to the group, our business and the environment in which we operate. This process is complemented by contents available in a restricted area on the Board of Directors' website, such as reports, articles and other publications, as well as preparatory documents for Board and committee meetings. And, at each meeting of the Board, the CEO presents material on economic, legal or geopolitical issues of interest to Neoenergia.

The members of the Board of Directors and the five committees are evaluated annually, in a process supported by external consulting (PwC in 2024) and based on the review of a series of quantifiable and measurable indicators. As a result of this process, we develop and adopt continuous improvement plans with the aim of implementing specific measures to improve governance practices.

Identification, management and evaluation of impacts GRI 2-12 | SDG 16.7

The Board of Directors oversees the management of our impacts and economic, social and environmental performance, including risks and opportunities and compliance with international principles, codes and standards. In this task, the Board and committees are supported by periodic internal reports and independent advisors.

At each Board meeting, the CEO reports on significant topics that may represent economic, environmental or social impact, some considered of crucial importance for our businesses. In 2024, these issues were discussed in eight meetings of the advisory committees, addressing aspects such as ESG Objectives and Targets, COP 29 and COP 30, financial and non-financial information reports, control and management of the company's risks, compliance risk map, and participation in indices and awards. GRI 2-16

The Sustainability Committee monitors our performance regarding sustainability, corporate reputation and integrity, corporate governance and compliance. It supports the Board in approving and modifying the Purpose and Values and reviewing the Sustainable Development, Corporate Social Responsibility and Respect for Human Rights Policies. It also monitors our contribution to the achievement of the SDGs, the strategy of social actions and the sponsorship and donations program. GRI 2-13

Remuneration policies GRI 2-19 | SDG 16.7

The Compensation and Succession Committee supports the Board of Directors in the management compensation proposal, which is submitted for approval by the General Shareholders' Meeting.

Among other aspects, the long-term incentive plan, addressed in the topic of Social Benefits, has a claw back clause for the Board of Directors (return of erroneously received remuneration) defined in the Regulation. It also includes the achievement of targets for increasing the proportion of women in relevant

positions (SDG 5, gender equality), purchasing from suppliers classified as sustainable (SDG 12, responsible consumption and production) as well as for reducing specific CO_2 emissions (SDG 7, affordable and clean energy, and SDG 13, action against global climate change). We also maintain retirement plans for the members of the Executive Board.

PROPORTION OF TOTAL ANNUAL REMUNERATION[1] GRI 2-21

	Ratio of total annual remuneration[2] (%)			Ratio of the percentage increase in total remuneration (%)		
	2024	2023	2022	2024	2023	2022
Director	24.00	31.57	29.02	1.23	1.73	0.90

[1] The ratio of the total annual compensation to the percentage increase of the organization's highest-paid individual and the average total annual remuneration of all employees (excluding the highest earned).
[2] Total annual compensation includes fixed salary, cash bonuses, and variable compensation. Does not include long-term incentives or social benefits.

The Annual Report on the Remuneration of the Directors for the 2023 financial year was approved at the Annual General Meeting held on April 19, 2024, with a quorum of attendance of 92.5%. The Annual Report on the Remuneration of the Directors for the financial year 2024 will be submitted to the Meeting to be held on April 17, 2025. GRI 2-20

Shareholder participation

We maintain transparent and accurate communication with our shareholders, with complete information that allows us to monitor our activities and performance. In addition, we encourage their participation in the General Meeting, supported by a Management Participation and Proposal Manual, which deals with the powers of deliberation, deadlines for convening and holding meetings, among other topics. Participation can take place in person or remotely, through the Distance Voting Ballot.

Information and documents are available on our Investor Relations page, of the Brazilian Securities and Exchange Commission (Comissão de Valores Mobiliários – CVM) and at the B3 S.A. Stock Market B3 S.A. – Brasil, Bolsa, Balcão, or directly at our headquarters.

4.2 Policies and commitments

GRI 2-23, 2-24

We have adopted a set of corporate policies, guided by our Governance and Sustainability System, which contains the guidelines that govern our performance, the companies we operate and have a stake in, our managers, executives, employees and third-party contractors. These guidelines are set forth in our Bylaws, and express our commitment to the principles of innovation and digital transformation, oriented towards the creation of sustainable value. The Governance and Sustainability System revolves around three pillars:

- Environmental performance and the battle against climate change, through Environmental and Climate Action policies, which constitute our response to the challenges of the global environmental crisis;
- Social commitment, which is manifested in the Social Commitment Policies, which reflect our connection with human rights, the relationship with our stakeholders, respect for diversity, inclusion and the sense of belonging; and
- The Corporate Governance and Compliance Policy and rules, which establish the strategy and general commitments in these areas.

4.3 Long term risks and opportunities

GRI 2-12, 2-24, 2-25

Given the strategic importance of this topic, the Board of Directors actively participates in managing the group's strategic risks. The risk appetite is reviewed and approved annually, aligned with the multi-year business plan and unit budgets. Key risks are monitored through predefined indicators and reported quarterly to the Executive Board and the Audit Committee.

Our risk management and control system enables early identification of threats and risk limit breaches, providing key indicators that support decision-making. This proactive approach helps minimize potential negative impacts and reduce result volatility.

The ESG+F Risk analysis is incorporated into the policies and Risk Maps. In addition, we have published the Risk Monitoring Procedure for ESG+F Goals, in which key risk indicators (KRIs) are monitored to check the risk of non-compliance with goals and verify how they permeate management and processes.

The Risk Management Department is responsible for identifying, evaluating, monitoring, proposing mitigation strategies and preparing risk policies, highlighting the General Corporate Risk Management Policy that directs all the others (the policies can be consulted here).

The risk management process is assisted by internal risk committees, in which the business areas participate in order to assess and monitor relevant updates on the risks managed. Additionally, on a quarterly basis, the Risk Superintendency submits the Report of the Audit and Regulatory Compliance Committee on Neoenergia's Risk Management, which is presented at the meetings of the Board of Directors.

The risk management process is based on preventive action, independence and commitment to corporate objectives, best market practices and applicable guidelines with a focus on COSO ERM and ISO 31000.

The risk management culture is disseminated in the company through Risk Policies and training on the subject, in which specific aspects are addressed. During the process of updating the Risk Maps and reviewing the policies, there is broad participation of the corporate and business areas. The objectives are to foster and expand understanding of the risk management culture.

Three lines of defense

The governance structure is based on the Three-Line Model and follows the main guidelines and good governance practices, including those established by the Brazilian Institute of Corporate Governance (IBGC) and the Institute of Internal Auditors.

The first line corresponds to the business areas, which are directly responsible for the processes and risk management of the activities. The Risk Management, Internal Controls and Compliance areas make up the second line, responsible for supervising the application of risk policies and mitigation strategies, verifying compliance and providing support to the business areas. The third is formed by Internal Audit, which makes an independent evaluation and issues reports, opinions and control recommendations.

Main risk factors

We are exposed to multiple risks inherent to the sectors and markets in which we operate, which may obstruct the achievement of our objectives and the execution of our defined strategies. They are grouped as follows:

a) Governance risks – These risks derive from any non-compliance with applicable legislation, the provisions of the Governance and Sustainability System, good market practices and recommendations from regulatory bodies, and international standards related to governance.

b) Market risks – Risks related to the exposure of the group's results and equity to price variations and other market variables, such as exchange rates, interest rates, inflation, energy prices and other raw materials

c) Credit risks – Risks related to the possibility of non-compliance with financial and contractual obligations of counterparties, including the risk of bankruptcy and replacement cost, such as default or

non-performance, causing an economic, financial or non-financial loss for our companies. Counterparties can be end customers, counterparties in the financial market or energy market, partners, suppliers, financial entities and insurance companies, among others.

d) Business risks – Uncertainties regarding the behavior of key variables intrinsic to our business, such as, for example, the balance of supply/demand for electricity, the quality of supply, hydrology and the strategy of other agents.

e) Regulatory and political risks – Risks arising from the creation or alteration of the rules established by the regulatory bodies, such as changes in the degree of control of regulated activities and supply conditions, the legal framework applicable to business in each jurisdiction, the nationalization or expropriation of assets, cancellation of licenses, partial or total non-compliance with contracts, and legal or fraud risks.

f) Operational, technological, environmental, social and legal risks – These risks refer to the occurrence of direct or indirect economic or financial losses resulting from external events or inadequate internal processes.

g) Reputational risks – Risks related to the potential negative impact on our value due to the company's conduct, behavior and positioning in disagreement with the expectations created by the various stakeholders, as defined in the Stakeholder Relations Policy, including behaviors or conducts related to corruption.

h) ESG+F risks – Environmental, Social, Governance and Financial Materiality. Set of risks related to environmental, social and governance aspects with potential impact on economic and financial performance, as well as on our reputation. Specifically, our governance should play an important role in supporting the long-term strategy of monitoring the risk of non-compliance with ESG+F commitments disclosed to the market, as well as non-compliance with regulatory and contractual obligations linked to ESG+F.

i) Climate risks – Risks associated with climate change and extreme natural phenomena, being defined in two aspects.

- Transitional: refers to the negative economic and financial impacts and the possibility of losses resulting from the transition to a low-carbon economy and adaptation to climate change. This can be: stricter regulations, changes in energy policies, carbon pricing, emerging technologies, among others.
- Physical: possibility of losses caused by events associated with frequent and severe bad weather or long-term environmental changes.

Emergency and contingency plans GRI ex-EU21, 2-25

All our companies have active Emergency Response Plans (EAP) to manage accidents and incidents involving occupational safety or environmental issues. In addition to traditional emergency scenarios (such as fires, explosions, and electrical discharges), the plans describe environmental emergencies. Distributors carry out simulated training to contain and control any oil and chemical spills, fires, vehicle collisions, among other accidents.

For contingencies in distribution lines and substations, we adopt de-energization procedures and send emergency maintenance teams. The Integrated Operation Center (IOC) of each distributor coordinates, supervises and operates the electrical system. There are procedures to reestablish supply, programming and intervention, compliance with current regulations, IOC crisis plan and power supply system at corporate headquarters, backup of IOC stations in case of disasters, as well as real-time monitoring processes, with data analysis and use of business intelligence tools to streamline decision-making processes.

In 2024, the hydroelectric plants completed the PAE training phase with the participation of the communities. We installed the sirens provided for in the integration plans of these plans with the Municipal Contingency Plans (Plancon), started the maintenance stage of these systems and the expansion of redundant communication tools, such as the PROX app. This Collaborative Safety Application for the Population can be consulted via the web or by cellphone and is fully operational in all plants. Aiming at the climate resilience of the area around the plants, we also mapped the risks of flooding due to natural floods and posted this information on the platform.

We also posted signs for escape routes and meeting points in the communities of the Self-Rescue Zones (ZAS), and we are moving forward with the communication plan for these zones, which includes visits to schools to talk about the emergency plan.

Hydroelectric generators also have Dam Safety Plans, which follow regulatory determinations and ensure the monitoring, control and maintenance of these structures in accordance with guidelines defined by Brazil's Electric Energy Regulator (Aneel).

Cybersecurity and informational privacy

GRI 3-3 – MATERIAL TOPIC: CYBERSECURITY AND INFORMATION PRIVACY

Our networks, systems, data, and applications are protected from external threats through a robust physical and digital technological infrastructure in our processes and operations, which ensure no interruption of our activities, damage to assets, or security risks to people. Cybersecurity is part of all our strategic and operational decisions.

We have a global policy based on the guidelines of the Global Cybersecurity Framework, as well as other cyber security/resilience standards, norms, procedures and protocols. It is translated for local use and available as the Cybersecurity Risk Policy, contained with our overall Corporate Risk Policies.

As part of our cybersecurity reinforcement efforts, starting in October 2024, supervisors, managers, and superintendents began receiving reports on their teams' performance in our "phishing" simulations—tests designed to identify vulnerabilities by mimicking fraudulent communications that appear legitimate. Additionally, we have implemented a secure-by-design and secure-by-default procurement process, utilizing the HERIC system, which assesses risk levels in acquisitions and recommends mitigation measures, adding an extra layer of protection to our product and service procurement process.

We have also completed the process of cross-compliance with cybersecurity in our operational networks (OT), while simultaneously meeting regulatory requirements, a global cybersecurity risk policy and a global standard for the use of the Iberdrola Group's critical infrastructure. The main developments were the creation of the Cybersecurity Operations Center, providing greater assertiveness in monitoring, detection, prevention and response to cyber-attacks, segregation of the Operational Networks of Neoenergia Brasília and Neoenergia Elektro, with duplication of datacenter infrastructures. The set of systems adopted allows for easy evaluation of unusual occurrences in the operating network, as well as identifying a possible real incident or a misconfiguration in a piece of equipment.

To ensure our cybernetic resilience, we have a backup and recovery solution in the five distributors for data protection and a fast and effective recovery of information from operations, applications and databases. Our solution fully meets the storage requirements of the regulatory bodies of the electricity sector and retention period. Effectiveness is bolstered by our security center for operational networks, which identifies cyber threats and ensures a high level of maturity in the governance of our data. Furthermore, all our distributors maintain information and operation networks for greater operational safety.

Awareness-Raising – In Cybersecurity Awareness Month (October), we implemented the Zero Tolerance Plan, a global initiative with many measures for data protection. Among them is the dissemination of the Cybersecurity Commandments, with practices that reduce risks and enhance the information culture. Failure to comply with it is subject to disciplinary measures, such as warnings, suspensions and terminations of employment contracts.

Cyber blackout

On July 19, 2024, all the companies in the Iberdrola group were hit by the global incident with a technology supplier company, which caused a "cyber blackout" due to an improper update to Windows servers. We had an impact on 279 Windows servers; 142 workstations that support critical services, such as Integrated Operations Centers (IOCs), Integrated Resource Management Centers (Cegri), Face-to-Face Service Stores, Technical Distribution Units (UTDs); 354 of our workstations and of third-party employees. Our corporate and business areas, supported by the Digital Transformation team, acted in the initial hours, demonstrating resilience to keep these critical processes active and ensure the delivery of services to our customers.

We regularly run simulated cybernetic incident exercises to train cybersecurity teams in the correct use of emergency response actions.

Privacy of personal data

GRI 3-3_418 – MATERIAL TOPIC: CYBERSECURITY AND INFORMATION PRIVACY

We protect and guarantee privacy in the processing of the data of the individuals with whom we relate – our employees, customers, suppliers and partners – merged with our management system and our culture. To this end, we have a Personal Data Protection Policy, approved by the Board of Directors and adapted to the General Data Protection Law (LGPD), as well as the framework and norm and procedures related to privacy and data protection.

Our commitment to the protection of the data under our control is hardened by a data protection governance structure with appointed business and corporate officials, a data protection brigade, and the maintenance of this governance under the responsibility of the Office of the Data Protection Officer (DPO).

Our data protection officers regularly update the data processing activity log, ensuring compliance with the LGPD. Our privacy notices clearly outline the channels available for data subjects to exercise their rights, reinforcing our commitment to transparency.

From the point of view of awareness and acculturation, in 2024 information regarding the protection of personal data was disseminated through email campaigns and posts on Viva Engage, our corporate social network. In August, we also held the first personal data protection day, as a live stream for all our employees.

In 2024, there were no privacy or data protection incidents reported. **GRI 418-1 | SDG 16.3, 16.3 | SASB IF-EU-550a.1**

4.4 Ethics and integrity

GRI 3-3_205 – MATERIAL TOPIC: CORPORATE CULTURE

GRI 2-26 | SDG 16.3 | PG 10

Ethics is the guiding axis of our business model and the relationship we maintain with customers, shareholders, employees, suppliers, service providers, the market and public entities. We carry out our activities in accordance with Brazilian laws, the best market practices, our Code of Ethics and internal standards. Our commitment to the integrity of anti-corruption processes is expressed with the recertification in the ISO 37001 standard, which occurred in advance at the holding company, NC Energia and Termopernambuco.

We also have the Pro-Ethics Company Seal, conferred by the Office of the Comptroller General of the Union (CGU) and we received the award for the best compliance program among energy and infrastructure companies in the country, at the Leaders League Compliance Awards. Our program has been recognized in the Iberdrola group's ethical culture survey with one of the highest marks among the group's companies.

We are signatories of the Commitment of the Business Movement for Integrity and Transparency of the Ethos Institute, and we are part of the Anti-Corruption Platform of the UN Global Compact Brazil Network and the Alliance for Integrity, which promotes ethical and upright behavior in the private sector.

Integrity Program

We have an Integrity Program adhering to the Brazilian anti-corruption law that is applicable to all our companies. The Compliance Superintendency is responsible for: planning, conceiving, executing, maintaining and evaluating these programs; disseminating the culture of integrity; developing and reviewing codes of conduct; identifying, assessing, and monitoring non-compliance risks (such as corruption, fraud, and the like); investigating and monitoring cases of violation of the rules of conduct; clarifying doubts and

giving the correct interpretation of the provisions of the Code of Ethics; and evaluating suppliers. The activities are based on the pillars of prevention, detection and reaction (remediation) and on the model of the three lines of defense, which is detailed in the 4.3 Long term risks and opportunities.

Our Disciplinary Measures Committee, composed of key areas of the organization, analyzes and makes decisions regarding the application of disciplinary measures to professionals in the group, resulting from inappropriate conduct practiced by these professionals, identified in the investigation processes subject to the management of the Compliance Superintendency. The application of disciplinary measures is the responsibility of Human Resources.

With budgetary autonomy and operational independence, this department reports monthly to the Compliance Unit, a collegiate body led by an external chairperson, which in turn reports to the Sustainability Committee, advising the Board of Directors.

Our Compliance System is submitted annually to external and internal audits, in addition to ISO 37.001 certification audits. There is also quarterly monitoring by the Sustainability Committee and monthly monitoring by the Executive Board.

Code of Ethics

GRI 2-12, 2-23

Our Code of Ethics, approved by the Board of Directors, establishes the set of principles and guidelines of conduct that ensure the ethical and responsible behavior of all managers, employees, outsourced contractors and suppliers. The document is applicable to all companies over which we have control.

To disseminate knowledge and compliance with the Code of Ethics and reinforce the company's culture of integrity, we annually offer training on the Compliance System, Code of Ethics, Anti-Corruption and Fraud Policy, Relationship Manual with the Government and guidelines on ISO 37001 for leaders, in addition to several other training courses on specific topics.

Additionally, the Code of Ethics and Integrity Policies training are available on our intranet on a learning platform. The directors, at the time of their entry into service, and the officers, employees and business partners, when signing the employment contract or supply contract, must accept the Code of Ethics and the Policy Against Corruption and Fraud.

Since 2023, we have focused our training on ethical dilemmas present in the routine of employees, increasing engagement on the topic.

A revision of the Code of Ethics is underway to emphasize our concern with respect for human rights and to include texts referring to the appropriate use of artificial intelligence resources.

EMPLOYEES NOTIFIED OF ANTI-CORRUPTION POLICIES AND PROCEDURES

GRI 205-2 | SDG 16.5 | PG 10

	2024		2023[2]		2022	
	Number of employees notified	% in relation to the total	Number of employees notified	% in relation to the total	Number of employees notified	% in relation to the total
Direct leadership[1]	413	100	425	100	1,035	94
Intermediate controls and qualified technicians	3,465	100	3,530	100	9,719	96
Professionals and support teams	11,652	100	11,738	100	3,551	95
Total	15,530	100.0	15,693	100.0	14,305	92.9

[1] Direct leadership: directors, superintendents and managers; Intermediate controls and qualified technicians: managers, specialists and analysts; Professionals and support staff: administrative, technical and operational personnel.

[2] For the 2022 values, the total number of participants in compliance training was considered, as well as those who were trained in compliance issues in other sessions. In 2023, we started to consider all employees who were notified about the change in policies. Thus, the difference in amounts.

EMPLOYEES TRAINED IN ANTI-CORRUPTION POLICIES AND PROCEDURES AND IN ETHICS AND INTEGRITY (NO.) GRI 205-2 | ODS 16.5

	2024	2023	2022
Employees trained – direct leadership	163	406	407
Employees trained – Intermediate controls and skilled technicians	996	1,659	2,025
Employees trained – Professionals and support team	2,516	9,873	7,437
Total	3,675	11,938	9,869

SUPPLIERS TRAINED IN ANTI-CORRUPTION POLICIES AND PROCEDURES AND IN ETHICS AND INTEGRITY (%)[1] GRI 205-2 | SDG 16.5

	2024	2023	2022
Suppliers trained on the Code of Ethics (% in relation to the total)	22.2	27.0	57.0

[1] Considering outsourced workers.

During the year, there was also training directed to members of the Fiscal Council and the Board of Directors in Policies and Procedures on the topic of ethics and integrity. Neoenergia's Code of Ethics and the Supplier's Code of Ethics are sent to all suppliers when registering on the procurement platform; of the total number of suppliers, 22.19% were trained in anti-corruption policies and processes.

Fighting corruption

The commitment to combat any form of corruption, fraud, bribery, undue favoritism, influence peddling, extortion and kickbacks in its internal relations, with suppliers, partners or public agents is reinforced in our policies Against Corruption and Fraud and our manuals (Donations and Sponsorships and Social Investment, Receiving, Delivery of Gifts, Favors, Hospitality and Advantages, Relationship with the Government and Conflict of Interest). These policies can be found on our website.

All registered suppliers commit to comply with the Code of Ethics and the Policy Against Corruption and Fraud and are included in the Dow Jones Risk & Compliance tool, with daily monitoring in compliance aspects.

Competition

GRI 3-3_206 – MATERIAL TOPIC: CORPORATE CULTURE

The Code of Ethics sets out our commitment to compete in markets fairly and not to engage in false advertising or defame competitors or third parties. We are also committed to obtaining information from third parties in accordance with the rules, promoting free competition for the benefit of consumers and users, and adopting transparency and free market practices.

We did not register monopolistic practices or those against free competition during the previous fiscal year, just as there are no open cases registered in previous years. GRI 206-1 | SDG 16.3

Conflicts of Interest GRI 2-15

We maintain a Conflicts of Interest Manual that establishes guidelines on the subject. It applies to employees, directors, executives, third-party contractors, interns and apprentices. During hirings or promotions, leaders must fill out statements about possible conflicts of interest. The protocols and other procedures approved by the Compliance area are available on the employee portal and are communicated by email to all areas for which these procedures are applicable.

Follow-up on complaints GRI 2-26 | SDG 16.3 | PG 10

After a year of studies, tests and adaptations to the national scenario, we migrated our Whistleblower Channel to the Iberdrola Group's global compliance system in October 2024, maintaining independent management, conducted by our Compliance Superintendency. Thus, we now apply the group's robust internal security system, which significantly minimizes the possibility of cyber-attacks and consequent loss or leakage of data. Other advantages of the new channel are the features, which allow the optimization of the team's time, and the global standardization, making it possible to compare results between the group's companies. The channel is accessible to all our employees, third-party contractors and society in general.

Whistleblower Channel

Site: www.iberdrola.com/contato/canal-denuncias-formulario-etico

Email: neoenergia@canaldedenuncia.com.br

Telephone: 0800 591 0857

On the Neoenergia site: https://www.neoenergia.com/etica-e-integridade

In the Employee Portal: by clicking on the gear icon next to the search icon, in the Ethics Channels option)

In 2024, we received 1,388 complaints (some valid and others unfounded). This was a reduction of 26.3% compared to the previous year. We have identified an increase in the number of complaints related to moral harassment and discrimination, not only in Brazil, but in the Iberdrola Group as a whole. We assess that this may be related to the arrival of new leaders who may not have behaved fully in line with the company's culture and the emphasis we placed in our training on zero tolerance for discrimination, encouraging people to report any act considered discriminatory.

In 2024, we received 1,388 reports, both substantiated and unsubstantiated, reflecting a 26.3% decrease compared to the previous year. However, we observed an increase in reports related to workplace harassment and discrimination, not only in Brazil but across the Iberdrola Group. We believe this may be linked to the arrival of new leaders who may not have been fully aligned with the company's culture, as well as our reinforced training efforts emphasizing zero tolerance for discrimination, which encouraged employees to report any perceived discriminatory acts. (compliance@neoenergia.com).

Since its implementation in 2015, the Complaint Channel has never received any reports related to corruption of public officials or money laundering. Operations exposed to relationships with the public administration comply with the Public Authority Relationship Standard and are subject to corruption-related risk assessments.

Public policies

GRI 3-3_415 – MATERIAL TOPIC: CORPORATE CULTURE

We maintain two types of relationships with regulatory bodies, seeking:

- To contribute to efficient regulation and allow a competitive market and sufficient remuneration for regulated businesses. We maintain a permanent and constructive dialogue for the exchange of information, knowledge and positions. We are attentive to concerns and proposals from regulatory bodies and present our positions in the legitimate defense of our interests, shareholders and customers. We participate in public consultations conducted by regulatory bodies in the processes prior to the review or definition of national energy policies, as well as in the official processes for implementing regulations and monitoring their application; and
- To contribute with all the information required by the regulatory authorities, both for the routine exercise of our activities and for that which is temporarily required.

Participation in associations and strategic forums GRI 2-28

In addition to the direct relationship with regulatory agencies, our Institutional and Government Relations Department works with interest groups in the management of strategic issues and potential reputational risk, through different national and international business associations to which they belong. The main ones are:

- Associação Brasileira da Infraestrutura e Indústrias de Base (Brazilian Association of Infrastructure and Basic Industries) – Abdib
- Associação Brasileira das Companhias Abertas (Brazilian Association of Publicly-Held Companies) – Abrasca
- Associação Brasileira das Empresas de Transmissão de Energia Elétrica (Brazilian Association of Electric Power Transmission Companies) – Abrate
- Associação Brasileira das Empresas Geradoras de Energia Elétrica (Brazilian Association of Electric Power Generation Companies) – Abrage
- Associação Brasileira de Comunicação Empresarial (Brazilian Association of Corporate Communication) – Aberje
- Associação Brasileira de Distribuidoras de Energia Elétrica (Brazilian Association of Electric Power Distributors) – Abradee
- Associação Brasileira de Energia Eólica (Brazilian Association of Wind Energy) – Abeeólica
- Associação Brasileira da Indústria do Hidrogênio Verde (Brazilian Association of the Green Hydrogen Industry) – ABIHV
- Asociación de Distribuidoras de Energía Eléctrica Latinoamericanas (Latin American Association of Electric Power Distributors) – ADELAT
- Associação Brasileira de Geradoras Termelétricas (Brazilian Association of Thermoelectric Power Generators) – Abraget
- Associação Brasileira dos Comercializadores de Energia (Brazilian Association of Energy Traders) – Abraceel
- Associação Brasileira dos Contadores do Setor de Energia Elétrica (Brazilian Association of Accountants in the Electric Power Sector) – Abraconee
- Associação Brasileira dos Produtores Independentes de Energia Elétrica (Brazilian Association of Independent Power Producers) – Apine
- Associação da Indústria de Cogeração de Energia (Brazilian Association of the Cogeneration Industry) – Cogen
- Associação UTC América Latina (UTC Latin America Association) – UTCAL
- B20 – Dialogue forum between the business community and G20 governments)
- Câmara Americana de Comércio (American Chamber of Commerce) – Amcham
- Conselho de Desenvolvimento Econômico Sustentável e Estratégico (Council for Sustainable and Strategic Economic Development) – CODESE
- Experience Club – Platform for corporate networking
- Federação das Indústrias do Estado da Bahia (Federation of Industries of the State of Bahia) – Fieb
- Instituto Abradee da Energia (Abradee Institute of Energy)
- Instituto Acende Brasil (Acende Brasil Institute)
- Instituto Brasileiro de Governança Corporativa (Brazilian Institute of Corporate Governance) – IBGC
- Movimento Empresarial (Business Movement) – LIDE

We have seats on the Board of Abdib, Abeeólica, Abrage, Apine, ONS, and CEBDS and participate in strategic forums such as B20, CNI, Instituto Acende Brasil, Amcham, Lide, Brazilian Center for International Relations (Cebri), Instituto E+, Fibra, and Fiern.

CONTRIBUTIONS TO ASSOCIATIONS (R$ thousand)

2024	2023	2022
5,167	8,534	8,560

Lobbying activities GRI 415-1 | SDG 16.5

Lobbying activities are prohibited for all our companies. Likewise, we do not make, directly or indirectly, contributions, donations, even in the form of loans or advances, to politicians, candidates and politically exposed persons, including persons related to them, as well as to political parties, coalitions of parties or trade unions.

External initiatives GRI 2-23

We adhere to or support external initiatives aligned with sustainable development, such as the following:

Sustainable Development Objectives (SDG) – We prioritize SDGs 7 (Affordable and Renewable Energy) and 13 (Climate Action) and, as a direct contribution, SDGs 6 (Clean Water and Sanitation), 9 (Industry, Innovation and Infrastructure), 15 (Life on Land) and 17 (Partnerships and Means of Implementation).

Global Pact – We subscribe to the 10 Principles of the UN Global Compact regarding human and labor rights, the environment and anti-corruption. We are part of the Anti-Corruption Platform of the Global Compact Brazil Network, and we participate in the Climate and Water Working Groups and the Steering Committee of the Human Rights group for the electricity sector. The company's Vice President of Regulation, Institutional and Sustainability, Solange Ribeiro, is vice president of the Global Compact Board.

Forward Faster Initiative – We participate in the Global Compact's Forward Faster initiative, which aims to challenge companies to raise their levels of ambition in five themes: gender equality, climate action, living wage, water resilience, and finance and investment.

Race is a Priority – In 2023, we first participated in the Global Compact initiative, reinforcing our commitment to racial equality. The goal is to increase the number of black people in leadership positions in all units in Brazil by more than 30% by 2025.

Women Lead Movement – The Global Compact initiative encourages companies to reach 30% participation of women in leadership positions by 2025.

WEPs – The Women's Empowerment Principles (WEPs) are promoted by UN Women and the Global Compact. By signing the declaration, we committed to seven premises that include the formation of corporate leadership focused on gender equality, fair and non-discriminatory treatment, and the guarantee of health, safety, and well-being.

The Brazilian Empresarial Sustainable Development Council (CEBDS) – We participate in Entrepreneurs for the Climate and the Brazilian Business Commitment to Biodiversity, both initiatives of the CEBDS. We participate in the technical chambers of Water, Biodiversity and Biotechnology, Climate, Energy, Sustainable Finance, Social Impact and the Advocacy Working Group. Solange Ribeiro, vice president of the Neoenergia Group, participates as a member of the Board of Directors and also of the CEO Group.

Energy Compact – We participate in the United Nations initiative and have made voluntary commitments, with specific goals and timelines to accelerate the universalization of access to clean and affordable energy for the Brazilian population (SDG 7).

Empresarial Movement for Integrity and Transparency – This is an initiative of the Ethos Institute that seeks to engage in practices that favor transparency and the fight against corruption.

Comunitas – Civil society organization that fosters and strengthens a collective pact between sectors for the sustainable development of the country.

Brazilian Business Commitment to Biodiversity – It emphasizes the importance of biodiversity and ecosystem services for the private sector in Brazil, committed to nine goals on conservation and sustainable use of natural resources.

Brazilian Council for Corporate Volunteering – It acts as a plural, independent and non-partisan network to promote volunteering.

Ethos Institute – We are signatories to the Business Movement's Commitment to Integrity and Transparency; we adhere to the anti-corruption manifesto of the Ethos Institute and are part of the Anti-Corruption Working Group.

Gife – The Neoenergia Institute has been associated since 2019 with the Group of Institutes, Foundations and Companies (Gife), which seeks to promote private social investment through technical qualification, networking, institutional political strengthening and support for the strategic performance of organizations.

The Brazilian Circular Economy Institute (Ibec) – It aims to expand the circular economy in the country, through structural changes, education and practical actions.

4.5 Responsible practices in the supply chains

GRI 3-3_204 – MATERIAL TOPIC: MANAGING SUPPLIER RELATIONSHIPS

Our procurement processes are guided by corporate policies and the Code of Ethics, but with differences in relation to the registration and classification of suppliers, bidding, contracting, monitoring of contractual conditions and quality control. The processes are divided into two groups: acquisition of materials, equipment and contracting of works and services, which are under the responsibility of the Purchasing Department, and acquisition of fuels, led by the Generation Business.

In 2024, we had 5,119 suppliers with purchase orders, which worked in technical and commercial services, such as cutting, reading, maintenance, right-of-way cleaning and network extension; non-technical services, which include information technology, building maintenance, vehicle fleet, medical assistance, communication and legal services; and materials and equipment. GRI 2-6

To buttress the security of procurement processes, in the last cycle we introduced a tool that identifies the potential risk of suppliers in terms of cybersecurity through the HERIC tool, which provides an additional layer of security (more information in Cybersecurity). If any risks are identified, a clause is added to the contract and reinforced monitoring of the supplier is conducted during the provision of the contracted service.

The Purchasing Department activities, which represent 99.4% of the total, are centralized across Neoenergia, ensuring standardization, cost reductions and resource optimization.

Our procurement process regularly undergoes internal and external audits, while our suppliers are audited annually in terms of working hours, timecards, regularity of salaries and to verify signs of irregularities received in the ethics channel and other reporting channels. In 2024, 26 technical and commercial service providers were audited.

We registered one case of a criminal scheme in energy bills involving outsourced contractors of Neoenergia Brasília, who transferred debts to other holders. The company filed a complaint with the Organized Crime Repression Police Division, those involved were fired by the outsourced company, and we are taking the appropriate measures internally, always in line with our principle of being transparent and ethical.

ACQUISITION OF MATERIALS, EQUIPMENT, BUILDINGS AND SERVICES

	2024	2023	2022
Billed volume of equipment, materials, works and services (R$ billion)[1]	10,112	11,616	11,648
Number of suppliers with orders in the year	5,119	4,870	5,347

[1] Data collected in euros, using for 2024 the conversion of € 1.00 = R$ 5.8226.

In 2024, we sought to expand the range of suppliers with which we have relationships. At the end of the period, we had 5,119 suppliers with active orders in our system, for which we paid R$ 10.11 billion. Of this total, 99.5% referred to local spending, reflecting our strategy of developing and prioritizing suppliers located in the national territory. About 71.3% of these purchases were made with partners based in the states of São Paulo, Bahia, Pernambuco, Rio Grande do Norte, and Brasília. GRI 204-1 | SDG 8.3

Extension of commitments

GRI 3-3_308_414 – MATERIAL TOPIC: MANAGEMENT OF SUPPLIER RELATIONSHIPS

We have established contractual clauses based on the ESG pillars in the contracting of services, especially applied in the contracts of the anchor Service Provider Companies (EPSs). Through the Supplier Code of Ethics, attached to the contracts, we extend to our contractors the commitments we have made to society.

To encourage more sustainable management in our supply chain, we motivate our suppliers to improve their social, environmental and ethical performance. Our goal is to achieve a minimum of 85% of relevant

suppliers in compliance with our sustainable development policies and standards by 2030. We reached 89% in 2023 and continued to maintain the high standard in 2024, registering 90% of suppliers contracted based on environmental and social criteria, as established in contractual clauses. GRI 308-1, 414-1

Supplier evaluations

Based on 43 questions in three dimensions (environmental, with a weight of 40%; social, 30%; and governance, 30%), we evaluated suppliers to measure their performance in attributes ranging from the identification and linkage to the Sustainable Development Goals (SDGs), through risk management derived from climate change, circular economy strategy, human rights due diligence, reputational diligence, corruption and fraud risk, cybersecurity and information privacy criteria.

As established in our Procurement Policy, credit, fraud, cybersecurity, social responsibility, human resources and tax risks are carefully assessed. Contracts in force are often analyzed for the degree of compliance and, if any point is not complied with and corrective plans are not adopted, we reserve the right to terminate the contract.

Companies with a score higher than 51 points and with at least 30% of score in the three dimensions are considered sustainable. Those that do not initially achieve this score receive guidance on how to more closely adhere to our policies.

Requirements for supplier onboarding

Acceptance of supplier code of ethics
Setting out ethical principles that must be accepted prior to initiating the contractual relationship

Compliance with local laws and regulations
Compliance with Brazilian environmental, labor and tax regulations

Stability
Provide evidence of financial health and absence of credit risks

Sustainability
Social and environmental performance, respect for human and labor rights, ethics, SDGs, etc.

Liability
Some contracts require suppliers to have a policy on liability as needed

We also conduct an internal assessment of the main fuel suppliers, following economic, logistical, environmental and social criteria that include: the existence of environmental policy, information on greenhouse gas emissions, emission reduction initiatives, energy efficiency, biodiversity conservation, occupational health and safety aspects, equal opportunities, human rights and ethical behavior (practices against bribery and corruption). During the year, we did not detect suppliers with significant negative environmental impact, and we did not have relevant suppliers located in areas causing water problems. GRI 308-2 | PG8

SATISFACTION WITH SUPPLIERS RESEARCH[1] GRI 2-29

	2024	2023	2022
Number of suppliers who received satisfaction surveys	1,331	702	702
Number of suppliers who responded to the survey	384	389	389
Evaluation obtained in the satisfaction survey (%)	9.1	9.0	9.0

[1] Data repeated in 2022 and 2023, as this is a biannual survey sent to suppliers.

Anchoring Sustainable Value Chains

We participated in the project, Ancorando Cadeias de Valor Sustentáveis no Brasil (Anchoring Sustainable Value Chains in Brazil), which aims to support small and medium-sized suppliers to transition to a circular and low-carbon economy. The initiative is conducted by the Getulio Vagas Foundation (FGV) in partnership

with the Spanish Chamber of Commerce and the Official Spanish Chamber of Commerce in Brazil, and is co-financed by AL-INVEST Verde (Green), a European Union program to promote sustainable growth and job creation in Latin America.

The project was conducted for 20 months, between 2023 and 2024, focusing on three fronts: capacity development, knowledge production, and networking and exchange. In addition to presenting our sustainable supplier management model and our 100% recyclable Ecological Pole project, we participated in the preparation of two documents produced by the Spanish Chamber. We also support suppliers going to Spain who want to learn about the best practices of the companies.

Social risk evaluation GRI 414-2 | SDG 5.2, 8.8, 16.1

We incorporate specific social responsibility clauses into the purchasing contracts for equipment, materials, buildings and services. They are based on the UN Universal Declaration of Human Rights, ILO conventions, the principles of the Global Compact and compliance with the Supplier Code of Ethics.

We have not identified incidents related to the rights to freedom of association, collective bargaining, the employment of child labor, or forced or non-consensual labor. There is also no evidence that complaints of significance have been received for these reasons. Likewise, we did not detect suppliers with significant negative social impact or with a record of incidents through the reporting channels that have led to the cancellation of contracts. We maintain a labor control mechanism and a reporting channel that support these issues.

SOCIAL RISKS IN SUPPLIERS GRI 407-1, 408-1, 409-1 | SDG 8.7, 8.8, 16.2

	2024	2023	2022
Percentage of purchases from suppliers where association and collective bargaining rights were violated	0%	0%	0%
Number of incidents recorded with suppliers regarding violation of rights of association and collective bargaining	0	0	0
Number of main centers of activity at risk of violating the rights of freedom of association and collective bargaining	0	0	0
Percentage of purchases from suppliers with a significant risk of child labor	0%	0%	0%
Number of registered incidents of suppliers with child labor cases	0	0	0
Number of main centers of activity at risk of child labor	0	0	0
Percentage of purchases from suppliers with a significant risk of forced or compulsory labor	0%	0%	0%
Number of recorded incidents of suppliers with cases of forced and compulsory labor [1]	0	0	1

[1] In 2022, a labor lawsuit was filed by a former employee of a service provider company against Neoenergia S.A. and Neoenergia Elektro for subsidiary liability. Among other issues, the former employee pleaded for the recognition of alleged conditions analogous to slavery due to the conditions of the accommodation where he stayed for two months, alleging that the accommodation/house did not have the necessary infrastructure. Out of liberality, an agreement was ratified by the parties with full and general discharge of the employment relationship, and the legal relationship between the parties was eliminated and no allegation of non-compliance was applicable, in view of the lack of analysis of the merits of the matter (process not judged). The process was sent for archiving, and Neoenergia Elektro no longer has a contractual relationship with this service provider.

Environmental risk evaluation

We annually audit suppliers who conduct activities that may have an impact on the environment, through an assessment of compliance with environmental legislation and compliance with contractual clauses.

The distributors' suppliers are classified through an Impact, Risk and Frequency Matrix, which defines their polluting potential based on the following criteria: environmental accidents, environmental fines, contribution to climate change and waste handling and transportation. Suppliers who achieve a score equal to or above 70 points are audited.

Sharing good practices

In October 2024, we promoted the first edition of Expo Negócios, at Neoenergia Coelba's headquarters building, in Salvador (state of Bahia). The event was a milestone in the promotion of innovation and sharing of good practices among our businesses, with case presentations and lectures that brought together part of the technical engineering staff of the Neoenergia Group and its suppliers, in addition to a fair that featured partner exhibitors.

At this event, we promoted the Supplier Award, in its local event. Every year we recognize the best partners of the Iberdrola Group, alternating one year in Spain (global award) and one year in Brazil (local award). The ten winners of the businesses/categories were recognized on the occasion.

AWARD-WINNING SUPPLIERS

Business	Supplier
Distribution – Services	Ceneged
Distribution – Materials	Itaipu Transformadores
Transmission	Coxabengoa
Renewables	Ensiste
Liberalized	Hitachi Energy
Category	**Supplier**
Diversity and inclusion	Automa
Health and safety	STN
Sustainability	Ambipar Group
Innovation	Lactec
Supplier of the year	Romagnole

Procurement in corruption-risk countries

We use Transparency International's Corruption Perception Index (TI CPI 2023) as a source to classify countries according to their level of risk. In the last survey, conducted in 2023, Brazil was considered at high risk of corruption, with a score of 38 out of a maximum of 100, below the global average of 43 points and far from the average of 66 points of the countries that make up the Organization for Economic Cooperation and Development (OECD). Created in 1995, the index is composed of 13 surveys and evaluations developed by international institutions regarding the perception of corruption in the public sector.

For this reason, our local purchases are evaluated with greater criteria, even if they are concentrated in private suppliers and not in public entities.

4.6 Research, development and innovation

GRI 3-3 – MATERIAL TOPIC: CORPORATE CULTURE

GRI ex-EU8 | SDG 7.2, 7a, 7b, 9.4, 9.5, 17.7

Innovation is our main strategy to ensure the company's sustainability, efficiency and competitiveness. We understand innovation as a decentralized, open process that permeates all the businesses and activities with which we are involved. This process is intensified by the diversity of our employees and guaranteed by organizational ambidexterity, which allows the reconciliation between routine activities and innovation initiatives. Based on the first-to-market strategy, we constantly seek emerging technologies that contribute to the fulfillment of SDGs 9 (Industry, innovation and infrastructure) and 13 (Combating climate change).

Our efforts are organized around five major axes aligned with the core values of transforming the energy sector, the decarbonization of generation, the promotion of smart grids and the electrification of demand:

- Disruptive technologies that are increasingly efficient, sustainable and environmentally friendly, which optimize the operation of facilities and processes;
- New products and services that are competitive and respond to customer needs, with greater personalization of content and offers;
- Digitalization and automation in all businesses and processes with the use of technologies such as the internet of things (IoT), virtual and augmented reality, big data, artificial intelligence, machine learning, and easy-to-use tools, such as Power BI, Power Apps, and Power Query;
- Innovation with startups, entrepreneurs and suppliers with the aim of developing new business models and driving incremental and disruptive innovations;
- Culture of innovation and talent as the basis for the organization's transformation pillars.

Innovation governance is supported by the collaborative platform: Go In. It seeks promising solutions for our business and for the electricity sector as a whole.

Through this platform, in 2024, we held the second call for proposals of the Inovamos (Innovation) Program – Neoenergia Value Creation Journey. Participants sent 900 innovative proposals, of which more than 270 became projects that will drive our continuous evolution.

In 2024, we invested R$ 255.9 million in Research, Development and Innovation (RDI) projects, 63% more than in the previous year (R$ 160.3 million). In addition, R$ 111.5 million were allocated in fees and charges to the National Fund for Scientific and Technological Development (FNDCT), the Ministry of Mines and Energy (MME) and the Energy Development Account (CDE). These investments represent about 0.79% of our net operating revenue (NOR). The total amount is comprised of investments in innovation made by our business areas and the resources of the RDI program regulated by Brazil's Electric Energy Regulator (Aneel), in accordance with the guidelines of Law 9,991/2000. According to this law, distribution companies must allocate 0.5% of their ROL to RDI programs, while generation and transmission companies are required to allocate 1%.

RDI INVESTMENTS (R$ MILLION)

	2024	2023	2022
Business Projects	181.3	82.3	81.3
PDI Aneel Projects	74.6	77.9	83.0
National Fund for Scientific and Technological Development (FNDCT)	62.4	100.3	75.8
Ministry of Mines and Energy (MME)	29.9	50.5	37.9
Energy Development Account (CDE)	19.2	30.4	22.7
Total	**367.4**	**341.4**	**300.7**

Of the total invested in RDI, around R$ 150.7 million was allocated to sustainable innovation initiatives, positively impacting our ESG goals. This action reinforces our commitment to sustainable value creation and operational transparency.

MAJOR ANEEL RDI TOTALS

	2024	2023	2022
Sale of products from PDI (no.)	661	1,643	5,104
Quantity of equipment (no.)	660	1,642	5,104
Number of software licenses (no.)	1	1	0
Royalties (R$ thousand)	124	43	91
Number of patents filed (no.)	14	10	19
Sales (R$ thousand)	3,495	2,615	6,898
Cost reduction (R$ mil)	195	183	1,037

The projects developed under the RDI Program regulated by Aneel have brought together, in the last three years, more than 1,300 researchers and about 60 technological partners, including science and technology institutes, universities, industries, startups and technology-based companies.

In 2024, through the Godel Aneel RDI Measurement Module project, we inaugurated the Interoperability and Connectivity Laboratory - Multiprotocols, in partnership with Lactec. This center of excellence is dedicated to testing digital energy meters, playing a key role in ensuring standardized communication among equipment from various manufacturers. Communication interoperability strengthens the efficient expansion of digital networks in Brazil.

Other highlights were the launch of the Neoenergia Future Talents Program, with events in Rio de Janeiro and Salvador, involving 40 universities in search of innovative solutions to relevant challenges in the electricity sector. We did this in partnership with the popular Rock in Rio Festival when we launched the DescarbonizAê program that seeks innovative solutions to reduce CO_2 emissions.

2024 Research, Development and Innovation Highlights

Renewables

Offshore wind generation – We installed a floating measurement system with LiDAR (Light Detection and Ranging) for the collection of data on wind and sea characteristics in an area of the northern coast of the state of Rio de Janeiro. With this project, it will be possible to develop more in-depth studies, providing greater confidence in the evaluation of the offshore wind energy potential in the region. It is the first time that a company in Brazil is using a floating LiDAR with international certification with maximum performance rating, which allows greater accuracy and reliability of the data.

Hydroelectric generation – The Aneel RDI Mexilhão-Dourado (Golden Mussels) project is intended to control the population of golden mussels in reservoirs of hydroelectric power plants, through the development of infertile organisms of the species, in order to generate a population decline. In this way, fouling and clogging in areas and equipment can be reduced.

Wind and solar generation – The pioneering Fernando de Noronha Floating Solar Plant project aims to reduce diesel power generation and CO_2 emissions. In 2024, the pilot project was completed, with a sizing of 622.5 kWp. Also the Winged Fauna Mortality AI Monitoring project is under development. This project provides for the use of drones and artificial intelligence to monitor birds and bats in wind farms. In addition, another project is ongoing in conjunction with the SunR startup to manage recycling of defective photovoltaic modules. This project focuses on recycling and reuse of components at the Luzia UFV.

Networks

Network digitalization – Through the Aneel RDI Program, we are developing technologies for smart grids, improving the quality of energy supply and reducing losses. The highlights are the Godel Multilink, which consists of a measurement data concentrator, promoting the secure transfer of information and interoperability among equipment from different manufacturers. Within the scope of this project, we acquired the 450 MHz

multiservice private LTE network, a pioneer in Brazil, which brings together smart metering, automation (voice and video) and improves the connectivity and productivity of smart grids in the region of Taguatinga (Federal District); the Godel Analytics, which maps technical and commercial losses; and the Godel Conecta that identifies the best point for connection of distributed generation. Other products include the Godel PQA-900 for the evaluation of energy quality, and the Godel PCOM for calculation of technical losses. The SDK-Leitura Walk-by project is developing a low-cost solution for automatic collection of energy meter readings via Bluetooth, increasing productivity and reliability of billing information. This helps develop a low-cost solution for automatic collection of energy meter readings via Bluetooth, increasing productivity and reliability of billing information. Finally, the Solução ArcGISPRO (Solution) consists of a powerful Geographic Information System (GIS) application, to support the visualization of data and the distributor's electrical network, allowing advanced analysis, data maintenance and visualization in 2D, 3D and 4D. It is also capable of supporting data sharing in a set of solutions.

Client experiences – The Aneel RDI Conexão Digital Project operates on three pillars: modernization of the customer journey, development of integrated digital solutions and digital inclusion. Within the scope of this project, several process automations and data products were developed using modeling and artificial intelligence. Standouts are tools such as a complaint classifier, a system for granting fare benefits and software for simulating customer satisfaction, among others, stand out. These advancements increase efficiency, accuracy, and proactivity, with the goal to improve customer satisfaction.

Transmission – We are modernizing the maintenance of our transmission lines with the use of AI and drones, achieving 98% accuracy in identifying anomalies and reducing the inspection cycle from five to three. We also implemented the use of IoT sensors to monitor reactors, detecting problems early. In addition, we have developed virtual substation digital twins, which permit remote operations and team training, and leads to increased security and reduction of costs and risks.

ESG and Safety – Another Aneel RDI project is called the Sustainable and Eco-efficient Solutions for Co-existence with the Lear's Macaw. This project works with the Electric Grid to develop sustainable and eco-efficient solutions and creates a broad conservation program for this Blue Brazilian parrot species. Meanwhile, the Aneel RDI Smart Safety Eye project uses AI to identify inappropriate actions by field teams, increasing safety. For teams working in substations, the Aneel RDI Earth Mesh Measurement project stands out since it uses equipment capable of measuring the impedance of the grid without the need to shut down the substation. Other important projects include the Aneel RDI Robotic Arm, used for tree pruning activities close to energized networks of up to 46kV in a robotic way and with remote operation, to avoid electrical accidents with field teams; and the Aneel RDI Proximity Sensor project, which developed an electronic equipment capable of processing information from various sensors installed in the aerial basket of live line trucks, such as electric field, ultrasound, leakage current and lidar sensors, for the mitigation of electrical accidents with the teams. Projects with social relevance include the Conscientious Consumption Education Platform, which monitors energy consumption in real time, and the BESS energy storage in batteries in the Saint Dulce (Irmã Dulce) hospital complex in Bahia and in the Pernambuco Cancer Hospital. These projects are designed to help reduce energy consumption during peak usage periods.

Liberalized

Electric mobility – We invested in the Electric Mobility Program, which includes Aneel RDI projects such as the Electric Truck with an intelligent recharge management system. Also noteworthy are the Green Corridor in the Northeast, with 17 charging stations along 1,200 kilometers between Salvador (state of Bahia) and Natal (state of Rio Grande do Note), and the Green Trail, on the Fernando de Noronha island, which establishes sustainable mobility through solutions and business models for tourism, and for public and administrative services. In 2024, we delivered the first 100% electric buggy, expanding mobility on the island.

Green Industrial Solutions – We developed an app for an initial offer presentation which allows the calculation of thermodynamic quantities during visits to potential customers, in addition to incorporating financial data through a reference database. This increases the productivity of the product teams and reduces the effort required by the engineering team to perform preliminary calculations, in addition to providing customers with a quantitative estimate of the potential gains.

Green Hydrogen – We have made advances in the Aneel RDI Green Hydrogen project in Brasilia, and we are preparing to start construction in 2025, as detailed in main products and services.

Thermal energy and operations management – We developed two projects for Neoenergia Termopernambuco. The DESSEM Operation project aims to predict Brazil's energy balance and anticipate the dispatches of thermal power plants. The Dispatch Forecast Model, on the other hand, is designed to predict the time required for the start of operation of the plant, the amount of gas required and the associated costs, allowing for more efficient cost management.

Smart solutions – In the Energy Efficiency Program, the pilot project, Bonus for Smart Electric Vehicle Chargers, stands out. It implements a bonus system to manage the charging of electric or plug-in hybrid vehicles during off-peak hours, transferring the load to times of lower demand, without impacting the service or usability for the consumers.

Business – The Aneel RDI Electricity Sector Environmental Assets and Trading of Renewable Electricity Generation Certificates Tokenization Project is a blockchain platform for trading tokenized environmental assets. It includes smart contracts, registration, dashboards, interfaces with the I-REC services infrastructure, and virtual wallets for buying and selling tokens. The implementation of MVP-1 of the marketplace of products and services targeted for the free energy market, is scheduled for release in the first half of 2025. The objective is to identify potential qualified customers for energy and management products in the free market, long-term Power Purchase Agreements (PPA), energy self-production, International Renewable Energy Certificate (I-REC), Industrial Green Solutions and B2C products, aimed at end consumers.

4.7 Fiscal responsibility

GRI 3-3_207 – MATERIAL TOPIC: CORPORATE CULTURE

207-1, 207-2, 207-3

Our Corporate Tax Policy ensures compliance with current tax regulations and excellence, and the commitment to the application of good tax practices. The policy is applicable to all our companies and is part of our Governance and Compliance Policies. The Board of Directors continuously prepares and monitors corporate policies, and is also responsible for formulating the tax strategy and approving investments or operations that, due to their significant values or characteristics, have special tax relevance.

This policy is in keeping with our Purpose, our values and the group's Code of Ethics, and is based on a commitment to ethical principles, good corporate governance and transparency. The responsible fiscal behavior of all our companies is part of the General Sustainable Development Policy, which includes the basic principles that must be respected.

We publish an annual Fiscal Transparency Report, which includes the relevant tax information as well as an analysis of our tax contribution at the national level. The document is public and available on our corporate website.

We focus on the following basic action principles in tax matters:

- The payment of taxes due. Tax decisions are made on the basis of a reasonable interpretation of the applicable rules and closely linked to our activities;
- The avoidance and reduction of significant tax risks;
- The strengthening of our relationships with the tax authorities based on respect for the law, loyalty, trust, professionalism, collaboration, reciprocity and good faith;
- The belief that the taxes that our companies collect are an important contribution to the maintenance of public responsibilities and, therefore, as one of our contributions to society.

The Board of Directors and the Executive Board promote compliance with tax principles and good practices. In addition, the Board of Directors and the Executive Board of the subsidiaries are responsible for ensuring compliance with the Corporate Tax Policy.

Control and monitoring

Three levels of the company control and monitor compliance with tax rules, principles and good practices established in the Corporate Tax Policy: 1) the Tax Superintendency, in alignment with the Compliance Superintendency; 2) the Audit Committee; and 3) the Board of Directors. These bodies are responsible for overseeing the tax policies and criteria applied during the year and, in particular, the degree of compliance with our Corporate Tax Policy. Annually, the Tax Superintendency informs the Audit Committee of the level of compliance with the Policy.

We strive to prevent and reduce significant tax risks and, to this end, we have established objective criteria to classify transactions according to their tax risk. In line with this commitment, we do not include among our subsidiaries and businesses in which we invest, any companies located in tax havens. Thus, we remain aligned with the OECD's Erosion Profit Shifting Base Plan (BEPS), of which our controlling shareholder, Iberdrola, is a signatory.

FISCAL CONTRIBUTION (R$ MILLION) GRI 207-4 | SDG 1.1, 1.3, 10.4, 17.1, 17.3

	2024	2023	2022
Contributions from third parties	12,877	12,396	11,359
Company taxes	737	769	536
Others	546	502	440
Total	**14,160**	**13,667**	**12,335**

The effective rate is below the nominal rate, mainly due to the (optional) application of the presumed profit regime in the taxation of some of the companies, the payment of interest on equity and the existence of the Northeastern Development Superintendency's (Sudene) tax incentive.

4.8 Socioeconomic compliance

The following table details the significant fines and penalties over the past three years.

SOCIOECONOMIC NON CONFORMITY GRI 2-27 | SDG 16.3

	2024	2023	2022
Monetary value of fines paid during the year received from previous years (R$)	0	0	0
Monetary value of fines paid during the year received during the period (R$)	0	0	0
Non-monetary sanction (no.)	0	0	1

Violations of environmental regulations are in the Environmental chapter.

5. Financial

5.1 Sustainable economic growth

Financial-economic impact

GRI 3-3_201 – MATERIAL TOPIC: CORPORATE CULTURE

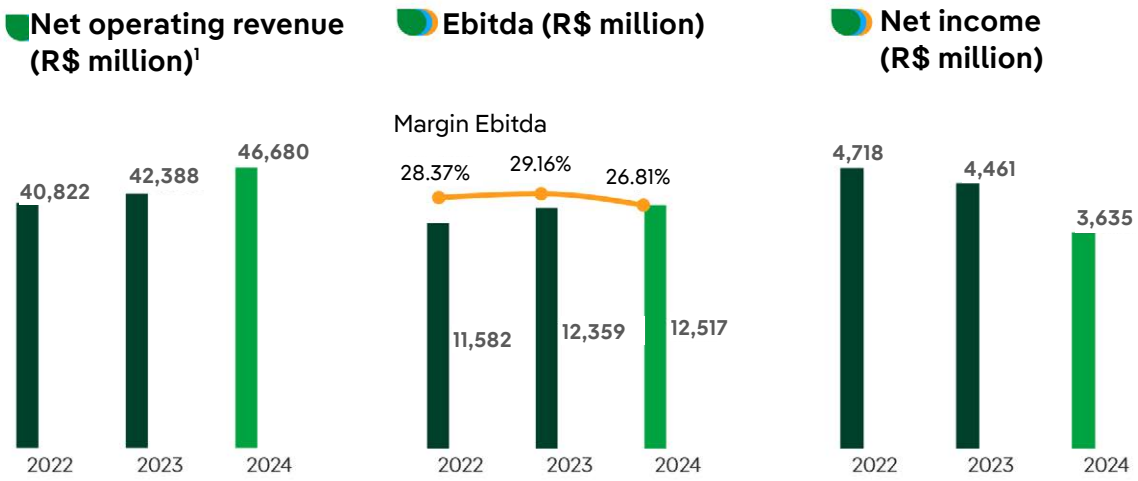
In our 27 years in Brazil, we have ensured a fundamental contribution from the electricity sector as an important driver of the economy, expressed by our significant investments and generation of quality jobs, direct and indirect. As one of the largest business groups in the Brazilian electric sector, we follow a sustainable, safe and competitive business model capable of supporting Brazil's energy needs and helping with the fight against climate change. During the last three years, we have invested R$ 28.6 billion.

Revenues and Margin

Our consolidated net operating revenue[1] totaled R$ 46.680 billion in 2024, a 10% increase over the previous year. Gross Margin was R$ 17.618 billion (12% change over 2023). The main positive influences were tariff revisions and adjustments, a growth in our customer base and energy volumes in distributors, and a better result in Renewables. The negative impacts refer to a lower margin in the Transmission business, due to non-recurring adjustments via IFRS 15, lower New Replacement Value (VNR) and even lower margin in Termopernambuco.

EBITDA and net profit

EBITDA was R$ 12.517 billion (1.28% versus 2023). Net income totaled R$3.635 billion, a change of (-18%) over the previous year's result. But when we adjust the 2022 result – positively impacted by the recognition of R$ 678 million with the merger and transfer of control of Neoenergia Brasília da Bahia PCH III to Neoenergia – we see a growth of 10%.



[1] Considers construction revenue

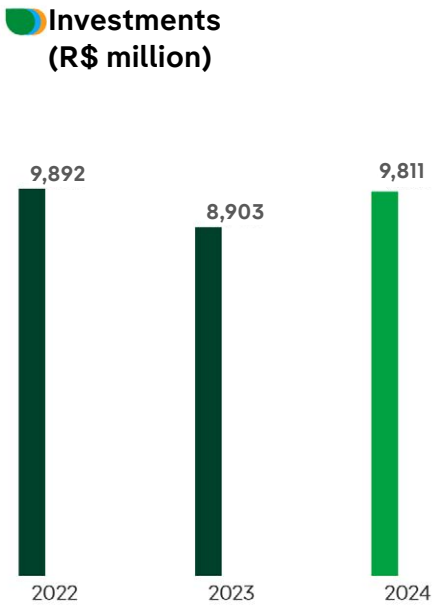
Investments

We invested R$ 9.8 billion in Capex in 2024, 10% more than in the previous year. The largest volume (R$ 9.6 billion) was allocated to the Networks business, of which R$ 5.5 billion went to the Distribution segment (56.95% of the total), for expansion, improvement, digitalization and efficiency projects. For Transmission, we allocated R$ 4.1 billion to the works of the lots acquired in auctions between 2018 and 2021.

In Renewables, resources of R$ 165 million were mostly applied in maintenance.

The resources for Liberalized (R$ 28 million) were concentrated in Termopernambuco for maintenance activities.

During the year, record investments in distributors were announced for the 2024 to 2027 period:

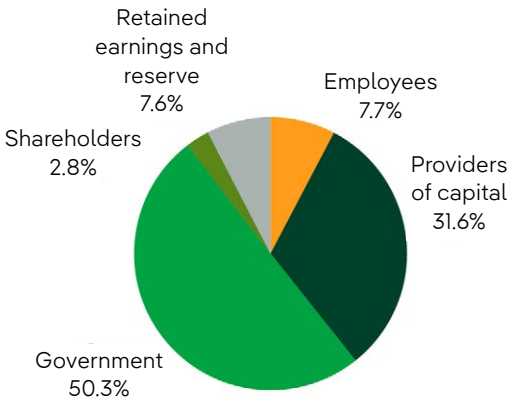


- **Neoenergia Coelba** – We have scheduled investments of R$ 13.3 billion between 2024 and 2027 for network expansion and large-scale works, such as the construction and expansion of substations and high-voltage networks. In addition to the disclosure of financial provisions, throughout the year Neoenergia Coelba held communication events in the various regions of the state of Bahia to make tangible the commitment to deliver the planned works.
- **Neoenergia Brasília** – In the Federal District, we presented to the Business Leaders Group (Lide) the forecast to invest R$ 1.4 billion in expansion, modernization and infrastructure of the electric grid for the next five years. Also noteworthy are the disclosures about the green hydrogen (H2V) plant, with the participation of the Mines and Energy Ministry; and energy efficiency actions in federal public buildings with the presence of the Federal Supreme Court (STF) ministers and generals of the Armed Forces.
- **Neoenergia Cosern** – In the state of Rio Grande do Norte, investments of R$ 2.1 billion are planned, an increase of 18% compared to the previous four-year period.
- **Neoenergia Pernambuco** – We announced investments of R$ 5.1 billion for the next five years, during a press conference at the state government headquarters. In 2024, three new substations were installed in Recife and in the interior of the state. All inaugurations were attended by Governor Raquel Lyra.
- **Neoenergia Elektro** – Resources of R$ 5.5 billion will be invested between 2024 and 2028 in operations in the states of São Paulo and Mato Grosso do Sul. The concessionaire ended the year with 70% of the electrical system automated, the result of investments in technology and innovation. In continuity with the modernization actions, the company inaugurated the new Integrated Operations Center in Limeira (state of São Paulo).

Value Added GRI 201-1

We produced R$ 35.2 billion in added value, compared to R$ 33.1 billion in the previous year, with a change of (6.31%). The largest portion, 50.3%, was related to taxes, fees and contributions paid to governments (federal, state and municipal). They include taxes on profits (income tax and social contribution), intra-sector obligations, ICMS, PIS and Cofins, INSS on payroll, among others. The second highest volume refers to interest payments and rents to capital providers, with 31.6%. The compensation of employees (salaries, benefits and social charges) represented 7.7% of the total. Shareholders kept 2.8% as dividends and interest on equity, while retained earnings and profit retention reserve represented 7.6%. (The breakdown of the added value is in Annexes – Economic dimension).

Distribution of added value



Debt

Our consolidated net debt, including cash, cash equivalents and securities, reached R$ 43.2 billion, an increase of 10.4% compared to 2023, mainly explained by the execution of Capex from network projects.

We structure our debt in line with the financial cycle of our business, observing the specifics of each company and the characteristics of its concessions/authorizations. To reduce the cost of debt and lengthen the amortization profile, we actively manage our financial liabilities in order to avoid concentration of maturities, which results in effective lengthening. The average debt maturity was 6.30 years in December 2024 (5.19 years in December 2023), with leverage of 3.45 times EBITDA (3.17 times at the end of the previous year).

The economic and financial results for 2024 are detailed in the 2024 Financial Statements, accessible in our Results Center.

Capital markets

Our market value (NEOE3) on the Brazilian stock market (B3) – Brasil, Bolsa, Balcão – was R$ 22.9 billion on December 30, 2024, with shares quoted at R$ 18.91. Compared to 2023, there was a devaluation of 6.98%. Since the IPO in June 2019, the shares have appreciated by 20.83%.

The company has also listed on Latibex, in Madrid, as of June 2022, which is linked to the Spanish stock exchange. Our presence in this market makes it easier for European individual investors, especially Spanish investors, to acquire our securities for their portfolios, taking advantage of trading in euros and the hours of the European markets.

SHARE PERFORMANCE ON THE B3 STOCK MARKET

	2024	2023	2022	IPO
Number of shares (thousand)	1,213.797	1,213,797	1,213,797	1,213,797
Market value (R$ million)	22,953	25,902	18,753	18,966
Number of shares (thousand) Last price (R$/share)	18.91	21.34	15.45	15.65

5.2 Sustainable finances

GRI 3-3_201 – MATERIAL TOPIC: CORPORATE CULTURE

We are pioneers and one of the main business groups in Brazil with green financing, either through instruments linked to our environmental, social and governance (ESG) performance or by allocating financial resources to produce environmental benefits. We have made commitments to expand the share of ESG/green-rated financing in new financing we sign with financial institutions and development entities, as well as to review and update our Green Finance Framework, whenever necessary or at least biennially.

We have three defined objectives:

1. Align our financial strategy with our purpose, values, and investment strategy;
2. Optimize the cost of our debt; and
3. Diversify our sources of financing, transforming sustainability into a means and an end at the same time through the financial strength we seek and by which we are characterized.

Green financing operations

In 2019, we inaugurated the group's ESG operations with Neoenergia's 6th debenture issuance, which totaled R$ 1.295 billion and was allocated to transmission infrastructure and renewable energy projects. This issuance was the first debt with green certification in the electricity sector.

In 2024, the highlight of the year was the increase in our stock of current debt with a green seal to approximately R$ 25 billion, as we set a record for contracts with green certification: R$ 11.4 billion in the year alone. These funds were intended for the expansion of the Networks and Renewables businesses. We also contracted the first Revolving Credit Facility line with ESG certification, in the amount of R$ 1.6 billion.

The key differentiator of these financing initiatives is the commitment to allocating funds to environmentally sustainable and socially responsible projects. These primarily focus on renewable energy, the expansion and digitalization of transmission and distribution networks, research into more efficient technologies, and smart mobility projects.

We contract these operations in the capital market (debentures or commercial notes), with commercial banks and with development entities, such as the International Finance Corporation (IFC), the National Bank for Economic Development (BNDES), the Japan International Cooperation Agency (JICA), the European Investment Bank (EIB) and the Official Credit Institute (ICO), the Spanish Development Bank. With some of these entities, we take on loans in the Sustainability Linked Loan modality that bring goals to be met by our companies.

Since 2020, most of the debt we have contracted as green are backed by our green/ESG debt issuance protocol with external certification from a specialized consultancy, which attests to our good sustainability practices.

The documentation of all the green operations we contract is available on the Investor Relations website, in the Sustainability/Green Debts section.

The following table summarizes the operations we have contracted with green certification since 2019:

GREEN DEBT – NEOENERGIA GROUP

Company	Instrument	Summary of the allocation of the resource	Amount	Framing criteria
2019				
Neoenergia	6th Debentures – 1st Série	Transmission & Renewable	R$ 1.3 billion	Second Opinion Certification
Neoenergia	Long-term – BEI	Renewable	€ 250 million	BEI
2020				
Neoenergia Itabapoana	1st Debentures	Transmission	R$ 300 million	Second Opinion Certification
2021				
Neoenergia Elektro	3rd Promissory Note	PDD1	R$ 500 million	Green Finance Framework, aligned with ESG best practices
Neoenergia Pernambuco	11th Debentures	PDD	R$ 200 million	
Neoenergia Coelba	13th Debentures	PDD	R$ 800 million	
Neoenergia Coelba	1st Commercial Note	PDD	R$ 266 million	
Neoenergia Cosern	1st Commercial Note	PDD	R$ 200 million	
Neoenergia	Long-term – BEI	Renewable	€ 200 million	BEI
Neoenergia Coelba	Long-term – JICA/MUFG	Capex	R$ 768 million	JICA / MUFG
2022				
Neoenergia Pernambuco	2nd Commercial Note	PDD	R$ 450 million	Green Finance Framework
Neoenergia Elektro	11th Debentures	PDD	R$ 200 million	Green Finance Framework
Neoenergia Brasília	5th Debentures	PDD	R$ 300 million	Green Finance Framework
Neoenergia Vale do Itajaí	BNDES Loan	Transmission	R$ 1.305 billion	Green Finance Framework
Neoenergia Coelba	Super Green Loan – IFC	Capex	R$ 550 million	Sustainability-Linked Finance Framework e Green Finance Framework
Neoenergia Santa Luzia	BNDES Loan	Transmission	R$ 368.98 million	Green Finance Framework
Neoenergia Dourados	BNDES Loan	Transmission	R$ 375 million	Green Finance Framework
2023				
Neoenergia S.A.	Super Green Loan – ICO	Equity Morro do Chapéu	R$ 475 million	ICO
Neoenergia Coelba	16th Debentures	PDD	R$ 1.2 billion	Green Finance Framework
Neoenergia Coelba	17th Debentures	PDD	R$ 700 million	Green Finance Framework
Neoenergia Coelba	3rd Commercial Note	PDD	R$ 300 million	Green Finance Framework
Neoenergia Pernambuco	13th Debentures	PDD	R$ 500 million	Green Finance Framework
Neoenergia Pernambuco	Long-term – JICA / MUFG	Capex	R$ 703 million	JICA / MUFG
Neoenergia Cosern	11th Debentures	PDD	R$ 500 million	Green Finance Framework
Neoenergia Elektro	Super Green Loan – IFC	Capex	R$ 800 million	Sustainability-Linked Finance Framework e Green Finance Framework
Neoenergia Brasília	MUFG	PDD	R$ 150 million	Green Finance Framework
2024				
Neoenergia Coelba	18th Debentures	Capex	R$ 1 billion	Green Finance Framework
Neoenergia Cosern	12th Debentures	Capex	R$ 650 million	Green Finance Framework
Neoenergia Brasília	6th Debentures	Capex	R$ 200 million	Green Finance Framework
Neoenergia Elektro	12th Debentures	Capex	R$ 200 million	Green Finance Framework
Neoenergia Elektro	13th Debentures	Capex	R$ 1.2 billion	Green Finance Framework
Neoenergia Pernambuco	14th Debentures	Capex	R$ 500 million	Green Finance Framework
Neoenergia Itapebi	6th Debentures	Capex	R$ 150 million	Green Finance Framework
EKTT9	1st and 2nd Debentures	Transmission	R$ 2.1 billion	Green Finance Framework

Neoenergia Coelba	4131	Capex	R$ 200 million	Green Finance Framework
Neoenergia Coelba	BNDES	Capex	R$ 794 million	Green Finance Framework
Neoenergia Coelba	19th Debentures	Capex	R$ 790 million	Green Finance Framework
Neoenergia Coelba	4131	Capex	R$ 700 million	Green Finance Framework
Neoenergia Pernambuco	15th Debentures	Capex	R$ 670 million	Green Finance Framework
Neoenergia Brasília	4131	Capex	R$ 200 million	Green Finance Framework
Neoenergia Elektro	4131	Capex	R$ 400 million	Green Finance Framework
Neoenergia Morro do Chapéu	BNDES	Transmission	R$ 1.0 billion	Green Finance Framework
Neoenergia Morro do Chapéu	1st Debentures	Transmission	R$ 432 million	Green Finance Framework

Green Finance Framework

We developed a Green Finance Framework, reinforcing our commitment to transparency and sustainability in our operations. This framework is based on the Green Bond Principles (GBP) established by the International Capital Market Association (ICMA), which promote integrity in the green debt market through guidelines that ensure transparency, disclosure of key indicators, and continuous monitoring of environmental, social, and corporate governance (ESG) impacts.

The document also complies with the Green Loan Principles (GLP), which are based on the same GBP as ICMA, with the aim of promoting consistency in the financial market. The framework aligns with the four main components of GBP and GLP: (i) resource usage; (ii) valuation and selection of assets; (iii) management and control of resources and (iv) reporting.

The business lines eligible in the framework as green help us directly achieve SDGs 7 (affordable and clean energy), 8 (decent work and economic growth) and 13 (action against global climate change), in addition to indirectly impacting other SDGs.

6. About the Report GRI 2-3

Our performance in environmental, social, economic and governance aspects has been reported annually since 2004. Since 2010, we have adopted the standards of the Global Reporting Initiative (GRI) and, as of 2020, we started to consider the standards of the Sustainability Accounting Standards Board (SASB) for the electricity sector and the recommendations of the Dow Jones Sustainability Index (DJSI). We also follow Aneel's Socio-Environmental and Economic-Financial Report Preparation Manual.

In 2021, we added recommendations from the Task Force on Climate-Related Financial Disclosure (TCFD). The TCFD was dissolved in 2023 and its recommendations incorporated into the standards of the International Sustainability Standards Board (ISSB), which developed two standards for the disclosure of financial information related to environmental, social, and governance topics. It is the IFRS S1 (on sustainability) and IFRS S2 (on climate) standards, of the International Financial Reporting Standards, which already guide the financial disclosures of companies. In Brazil, these two new standards will be mandatory as of January 2026 for companies with shares traded on the stock exchange.

The document also meets our commitments to the Global Compact and the UN Sustainable Development Goals (SDGs). The previous edition, for the year 2023, was published in February 2024. This Report was published on February 17, 2025 and its content is for the period from January 1 to December 31, 2024. It includes the results in the financial and non-financial dimensions (which include ESG aspects), as well as the risks and opportunities mapped and considered to be of interest to shareholders and other stakeholders. The report was submitted for approval by the Board of Directors at its meeting on February 17, 2025. GRI 2-14

The financial data used as reference the numbers contained in the Management Report and Consolidated Financial Statements of Neoenergia S.A. for the year 2024. and were prepared in accordance with the International Financial Reporting Standards (IFRS). The consolidation of Non-Financial Information occurred in proprietary indicator management systems based on international methodologies (GRI, IIRC and SASB), corporate procedures, environmental and quality standards and certifications. The report was attributed limited assurance by an independent auditor (Deloitte Touche Tohmatsu) and was verified by an internal audit, certified by Internal Controls and verified by the Executive Board, the Sustainability Committee, the Audit Committee and the Board of Directors. The Sustainability Committee analyzed the report within the scope of its competences and verified that the Non-Financial Information is adequate to our Sustainable Development strategy. GRI 2-5

The information published in this report relates to the companies we control and manage: five distributors, five hydroelectric plants, 44 wind farms, 1 thermoelectric generator, 1 trading company, 2 energy solutions companies and 13 transmission companies. We have not consolidated socio-environmental indicators of a hydroelectric plant (Belo Monte, in which we hold 10% of the capital), 5 transmission companies under construction and 1 energy solutions company that is not yet in operation (Neoenergia Smart). GRI 2-2

Questions about this report or suggestions can be sent to Neoenergia's Innovation, Sustainability, Climate Change and Corporate Social Responsibility Superintendency, by e-mail:

sustentabilidadeneoenergia@neoenergia.com

Significant changes GRI 2-6

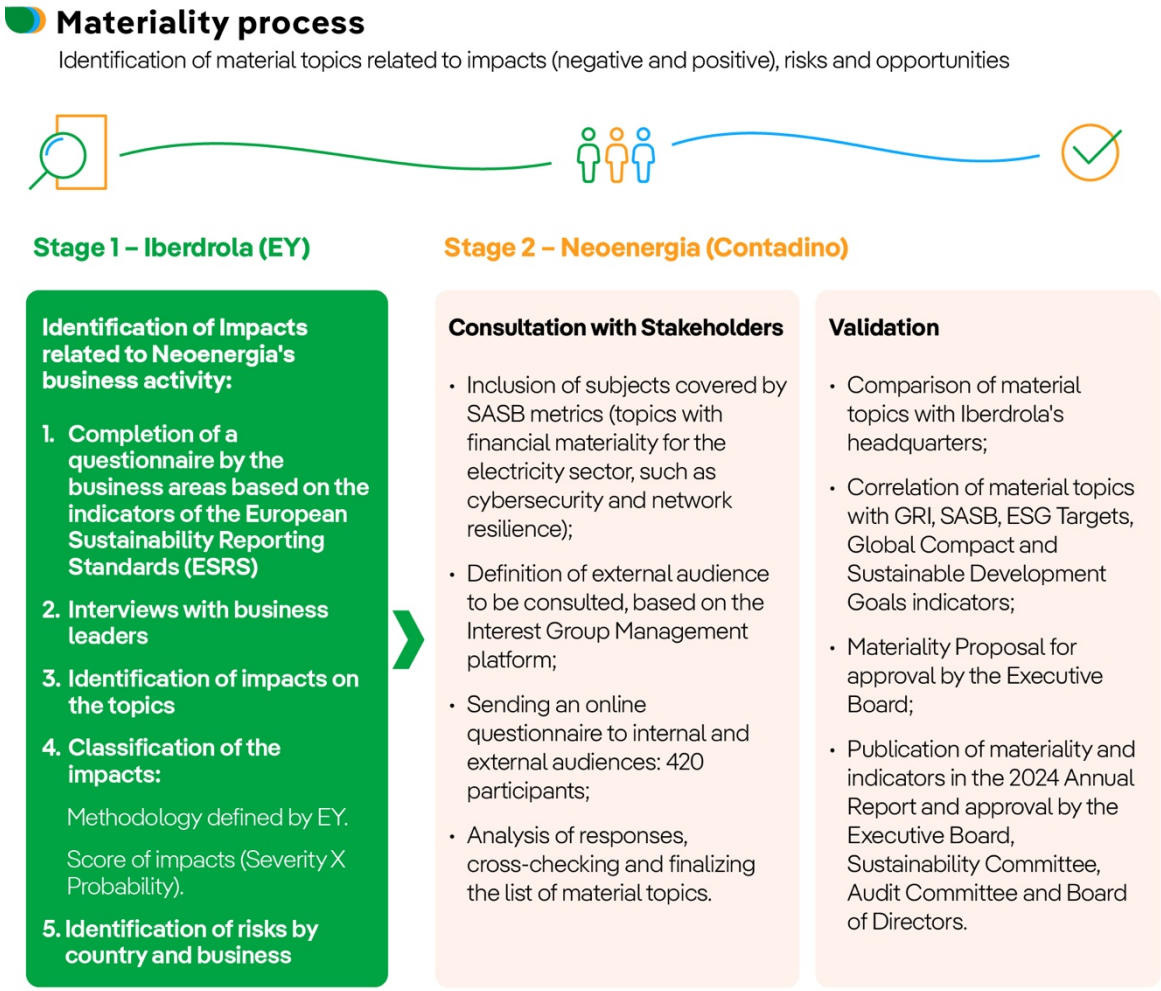
In 2024, three more transmission companies (Estreito, Paraíso and Itabapoana) started operating, which added another 849 kilometers of lines and two substations.

Our capital structure was changed as a result of a Public Offering of Shares (OPA) of the subsidiary Neoenergia Cosern, held on the B3 stock exchange (Bolsa, Brasil, Balcão). As a result, we increased our shareholding in the distributor from 93.09% to 100%.

During the year, there were no relevant changes in our supply chain.

6.1 Materiality analysis GRI 3-1

This report addresses priority topics identified in a materiality process carried out in 2024 with the support of two outside consulting organizations: EY and Editora Contadino. The guidelines of the Global Reporting Initiative (GRI) 2021 Standards and the concept of double materiality (financial and non-financial impacts) and topics in accordance with the provisions of the European Sustainability Reporting Standards (ESRS) were used as a reference. We also observed the list of topics covered by the Sustainability Accounting Standards Board (SASB) metrics for the electricity sector.



In the stage developed by EY, hired by the Iberdrola Group, 25 Neoenergia executives were consulted about negative and positive impacts around the topics established by the ESRS. For each of the themes, they assessed the severity (scale, scope, irremediability) and cross-referenced this information with the probability of actual and potential impacts. In the case of negative impacts, the maximum severity value (established at nine) results from a score of three on scale, scope, and irremediability. For this, possible negative impacts on human rights and extreme events that occurred in the last five years were also considered. In the weighting, the probability was pre-established as 100% of the actual impact only for potential impacts of high severity.

Subsequently, we conducted an online consultation with representatives of interest groups, which totaled 420 participants, including: shareholders, investors and the financial market; customers; suppliers; employees; third-party contractors; community representatives; NGOs; environmental agencies; regulatory bodies and public agencies; class or sectoral associations; and gym. They answered a questionnaire that, in addition to the aspects evaluated internally, included the most relevant topics pointed out by EY, topics related to our commitments to the Global Compact and the UN Sustainable Development Goals, and also

those defined by SASB as relevant to the electricity sector from the point of view of financial impact. They scored each subject according to their perception of:

- The impacts (positive and negative, current and potential) of our activities on the economy, society and the environment;
- The points that influence the relationship with Neoenergia.
- Assessing trends that should have the greatest influence on the future of business, society and the planet.

Content prioritization GRI 3-2

The last stages of the process included the crossing-checking of the materiality identified by the executives (business vision) with the interest groups (external vision). In prioritizing the material topics, we emphasized the assessment of the main current and potential impacts of each topic, as well as considering our business strategy, our Values and the ESG Commitments we assumed for 2025 and 2030, in line with the 2030 Agenda of the Sustainable Development Goals (SDGs).

The company's Executive Board evaluated the initial prioritization of materiality, also considering the final version of the 2024 materiality study of parent company Iberdrola. Ten material topics were defined that, together with this Report, were submitted for approval by the Sustainability Committee, Audit Committee and Board of Directors.

MATERIAL TOPICS GRI 3-2

Environmental topics	Sub-topics
Climate change	Adaptation to climate change
	Climate change mitigation
	Risks and opportunities
	Greenhouse gases (GHGs)
	Energy
Water	Intake, consumption and reuse
Biodiversity and ecosystems	Direct impacts driving biodiversity loss
	Risks and opportunities
Circular economy	Materials
	Waste
Social topics	**Sub-topics**
Working conditions	Employment
	Diversity, inclusion and equality
	Health and safety
	Training and education
Local communities	Access to energy
	Vulnerable clients
	Energy efficiency
Efficiency and reliability	Network resiliency
	Client satisfaction
	Safe and efficient use of energy
	Quality
Governance topics	**Sub-topics**
Corporate culture	Risk management
	Ethics and integrity
	Innovation
	Economic and financial performance
	Sustainable finance
	Fiscal transparency
Supplier relationship management	Human rights
	Supply chain responsibility
	Purchasing practices
Cybersecurity and information privacy	

Compared to the previous materiality, defined in 2022, ten material topics were maintained, some with terminology adjustments, as detailed below:

	Materiality in 2022	Materiality in 2024
Environmental	Climate change and energy transition	Climate change
		Water
	Biodiversity	Biodiversity and ecosystems
		Circular economy
Social	Diversity, equity and inclusion	Working conditions
	Health and Safety	
	Local communities and vulnerable clients	Local communities
	Customer satisfaction, efficiency and reliability	Efficiency and reliability
Governance	Economic performance and sustainable finance	Corporate culture
	Ethics, integrity and transparency	
	Responsible supply chain	Supplier relations
	Innovation, technology and cybersecurity	Cybersecurity and information privacy

IMPACTS OF MATERIAL TOPICS GRI 3-2, 3-3

ENVIRONMENTAL

Climate Change

Positive impacts	Negative impacts
▪ Focus on renewables brings less GHG emissions and environmental impacts. ▪ Communities with access to reliable public services as a result of our initiatives for the electrification of the economy. ▪ Minimization of energy losses thanks to network modernization.	▪ Emissions from the Termopernambuco (natural gas) and Tubarão (diesel) thermal plants). ▪ Emissions from diesel or gasoline-powered vehicles. ▪ Power outage in extreme weather events.

Biodiversity and ecosystems

Positive impacts	Negative impacts
▪ Habitat restoration programs. ▪ Fauna monitoring programs. ▪ Protection of fauna due to restrictions on access to areas with hydroelectric installations. ▪ Barriers to prevent the creation of invasive species. ▪ Regulation of water flow and control of flood protection resulting from the operation of hydroelectric plants.	▪ Visual and landscape changes. ▪ Mortality of birds and other species due to electrocution and collision with wind turbine nets or blades. ▪ Potential risk of species trapped in water streams for cooling thermal power plants. ▪ Reduced capacity to serve ecosystems due to deforestation activities in the construction of distribution and transmission networks.

Circular economy

Positive impacts	Negative impacts
▪ Recycling materials, minimizing the impact of waste. ▪ Responsible use of materials and waste management.	▪ Generation of waste, including concrete, steel, and other materials, as a result of facility construction.

Water

Positive impacts	Negative impacts
▪ Reuse systems reduce the withdrawal of water sources.	▪ Aquatic ecosystems and water quality impaired in hydroelectric installations (dams). ▪ Increased sedimentation and eutrophication associated with hydropower projects. ▪ Risk of water contamination, affecting fauna and flora.

SOCIAL

Working conditions

Employment

Positive impacts	Negative impacts

▪ Job creation. ▪ Reference wages higher than the minimum established by legislation or collective bargaining. ▪ Social benefits (life insurance, health plan, private pension, among others).	Not identified.

Diversity, equity and inclusion

Positive impacts	Negative impacts
▪ Diversity in the workforce with inclusion of minorities and underrepresented groups in the sector. ▪ Promotion of inclusive practices that integrate employees from different cultures and backgrounds. ▪ Compensation and promotion policies.	▪ Low presence of minorities and underrepresented groups in the workforce and leadership. ▪ Average remuneration of women lower than that of men. ▪ Accessibility measures in all facilities and offices.

Health and safety

Positive impacts	Negative impacts
▪ Prevention programs and building a culture of care regarding life. ▪ Fostering health and quality of life.	▪ Occupational accidents and diseases.

Local communities

Access to energy

Positive impacts	Negative impacts
▪ Economic development of communities and job creation. ▪ Improving people's quality of life. ▪ Lighting for homes, streets and public spaces increases safety in communities. ▪ Investments in infrastructure and services.	▪ Inefficient consumption, contributing to energy losses and environmental degradation.

Vulnerable clients

Positive impacts	Negative impacts
▪ Private social investment stimulates local development, especially in the most vulnerable communities.	▪ Socio-economic and environmental effects of our operations.

Efficiency and reliability

Robust networks

Positive impacts	Negative impacts
▪ Reduced team deployment and faster service restoration which lessens fuel consumption and lowers GHG emissions. ▪ Smart grids facilitate the analysis of consumption habits and allow the maintenance of infrastructures and projects that increase the quality of service.	▪ Risk of interruption of energy supply services, especially in extreme weather events.

Service quality

Positive impacts	Negative impacts
▪ Energy stability and efficiency. ▪ Loss reductions. ▪ Use of advanced technologies in industry and commerce. ▪ Increased productivity. ▪ Economic development. ▪ Quality of life and safety.	▪ Economic, social and environmental impacts caused by possible instability in supply.

Client satisfaction

Positive impacts	Negative impacts
▪ Development of new products and services, meeting consumer demands. ▪ Offer of different communication channels in constant improvement.	▪ Customer dissatisfaction can affect our profitability and reputation.

Safe and efficient use of energy

Positive impacts	Negative impacts
▪ Energy efficiency programs reduce energy consumption and cost of service for customers. ▪ Environmental preservation through the use of renewable energy	▪ Accidents involving people in contact with the electrical networks.

Human rights

Positive impacts	Negative impacts

▪ Actions against discrimination, harassment, violence and in favor of indigenous and traditional peoples.	▪ Risk of discrimination based on gender, race, origin, social status, among others. ▪ Risk of moral or sexual harassment. ▪ Rights of indigenous peoples, quilombolas and traditional communities. ▪ Risk of child or slave labor. ▪ Risk of violence against women and children.
GOVERNANCE	
Corporate culture	
Risk management	
Positive impacts	**Negative impacts**
▪ Management contemplates measures to anticipate and mitigate factors that may affect the economic result.	Not identified
Ethics and integrity	
Positive impacts	**Negative impacts**
▪ Zero tolerance against corruption is one of our principles.	▪ Potential risks of violation of the Code of Ethics and corporate values.
Economic and financial performance	
Positive impacts	**Negative impacts**
▪ Creating shared value. ▪ Expense discipline. ▪ Reinvestment of profits.	Not identified.
Sustainable finance	
Positive impacts	**Negative impacts**
▪ Encouragement of responsible investments, based on socio-environmental goals. ▪ Lower cost of funding in the capital market. ▪ Increased competitiveness.	Not identified.
Innovation	
Positive impacts	**Negative impacts**
▪ Essential investment to achieve the objective of ensuring clean and affordable energy. ▪ Creating new business models, providing better service and efficiency gains. ▪ Support for universities, research centers and startups, generating knowledge, employment and income.	Not identified.
Fiscal transparency	
Positive impacts	**Negative impacts**
▪ Taxes collected sustain public coffers, stimulating local development. ▪ Fiscal policy based on commitment to ethical principles, good governance and transparency.	Not identified.
Supplier relationship management	
Supply chain responsibility	
Positive impacts	**Negative impacts**
▪ Extending our environmental, social and governance commitments to suppliers ▪ Supplier development.	▪ Social and environmental impacts of suppliers' activities (emissions, water consumption, health and safety of workers, working conditions).
Purchasing practices	
Positive impacts	**Negative impacts**
▪ Greater employability thanks to policies of preference for local suppliers. ▪ Community development through the hiring of local suppliers.	Not identified.
Cybersecurity and privacy	
Positive impacts	**Negative impacts**
▪ Digitalization of processes, reducing information technology risks.	▪ Potential risk of cyber-attacks, exposing sensitive information of the company, customers, suppliers and employees.

6.2 GRI Content Index

Statement of use	Neoenergia has reported in accordance with the GRI Standards for the period of January 1 to December, 2024.
GRI 1 used	GRI 1 – Foundation 2021
Applicable GRI Sector Standard(s)	Electric Utilities (EU) G4

GRI Standard	Disclosure	Location	Omissions	GRI sector	Global Compact	SDG
General disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	9, 17, 167	-	-	-	-
	2-2 Entities included in the organization's sustainability reporting	139	-	-	-	-
	2-3 Reporting period, frequency and contact point	139	-	-	-	-
	2-4 Restatements of information	36, 38, 39, 53, 55, 61, 80, 81, 148, 151	-	-	-	-
	2-5 External assurance	139, 164	-	-	-	-
GRI Sector	EU1 Installed capacity, broken down by primary energy source and by regulatory regime	9, 15, 16	-	EU1	-	7.2
	EU2 Net energy output broken down by primary energy source and by regulatory regime	15, 16	-	EU2	-	7.2, 14.3
	EU3 Number of residential, industrial, institutional and commercial customer accounts	17	-	EU3	-	-
	EU4 Length of above and underground transmission and distribution lines by regulatory regime	16	-	EU4	-	-
	EU5 Allocation of CO_2e emissions allowances or equivalent, broken down by carbon trading framework	Not sold	-	EU5	-	13.1, 14.3, 15.2
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	9, 17, 123, 139	-	-	-	-
	2-7 Employees	67, 68, 156, 157	-	-	-	8.5, 10-3
	2-8 Workers who are not employees	67, 68	-	-	-	8.5
	2-9 Governance structure and composition	111	-	-	-	5.5, 16.7
	2-10 Nomination and selection of the highest governance body	112	-	-	-	5.5, 16.7
	2-11 Chair of the highest governance body	111	-	-	-	16.6
	2-12 Role of the highest governance body in overseeing the management of impacts	112	-	-	-	16.7
	2-13 Delegation of responsibility for managing impacts	112	-	-	-	-
	2-14 Role of the highest governance body in sustainability reporting	139	-	-	-	-
	2-15 Conflicts of interest	111, 119	-	-	-	16.6
	2-16 Communication of critical concerns	112	-	-	-	-
	2-17 Collective knowledge of the highest governance body	112	-	-	-	-
	2-18 Evaluation of the performance of the highest governance body	112	-	-	-	-
	2-19 Remuneration policies	112	-	-	-	-
	2-20 Process to determine remuneration	113	-	-	-	-
	2-21 Annual total compensation ratio	113	-	-	-	-
	2-22 Statement on sustainable development strategy	3	-	-	-	-
	2-23 Policy commitments	8, 26, 113, 118, 122	-	-	10	16.3
	2-24 Embedding policy commitments	113, 114	-	-	-	-

GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	97, 114, 115	-	-	-	-
	2-26 Mechanisms for seeking advice and raising concerns	117, 120	-	-	-	16.3
	2-27 Compliance with laws and regulations	55, 132, 158	-	-	-	16.3
	2-28 Membership associations	121	-	-	-	-
	2-29 Approach to stakeholder engagement	63, 87, 124	-	-	-	-
	2-30 Collective bargaining agreements	70	-	-	3	8.8
Material topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	140	-	-	-	-
	3-2 List of material topics	141	-	-	-	-
Economic performance – Material topics: Corporate culture | Climate change						
GRI 3: Material Topics 2021	3-3 Management of material topics	28, 71, 133, 136	-	-	-	-
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	134, 151	-	-	-	8.1, 8.2, 9.1, 9.4, 9.5
	201-2 Financial implications and other risks and opportunities due to climate change	31, 33	Item a.v: Information unavailable. We do not calculate the financial cost.	-	7	13.1
	201-3 Defined benefit plan obligations and other retirement plans	71	-	-	-	-
Market Presence 2016 – Material topic: Work conditions						
GRI 3: Material Topics 2021	3-3 Management of material topics	69				
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	75	Part of Item a: Information unavailable. We have 67 major operating units and do not present the data per operating unit.	-	6	1.2, 5.1, 8.5
Indirect economic impacts – Material topic: Local communities						
GRI 3: Material Topics 2021	3-3 Management of material topics	97, 100	-	-	-	-
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	60, 95, 97, 98, 102, 103, 105	-	-	-	5.4, 9.1, 9.4, 11.2
Procurement practices – Material topic: Suppliers relationship management						
GRI 3: Material Topics 2021	3-3 Management of material topics	123	-	-	-	-
GRI 204: Procurement practices 2016	204-1 Proportion of spending on local suppliers	123	Part of Item a: Information unavailable. We have 67 major operating units and do not present the data per operating unit.	-	-	8.3
Anti-corruption – Material topic: Corporate culture						
GRI 3: Material Topics 2021	3-3 Management of material topics	117	-	-	-	-
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	118	-	-	10	16.5
	205-3 Confirmed incidents of corruption and actions taken	160	-	-	10	16.5

Anti-competitive behavior – Material topic: Corporate culture						
GRI 3: Material Topics 2021	3-3 Management of material topics	117, 119	-	-	-	-
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	119	-	-	-	16.3
Tax – Material topic: Corporate culture						
GRI 3: Material Topics 2021	3-3 Management of material topics	131	-	-	-	-
GRI 207: Tax 2019	207-1 Approach to tax	131	-	-	-	1.1, 1.3, 10.4, 17.1, 17.3
	207-2 Tax governance, control, and risk management	131	-	-	-	
	207-3 Stakeholder engagement and management of concerns related to tax	131	-	-	-	
	207-4 Country-by-country reporting	131	-	-	-	
GRI sector: Availability and Reliability – Material topic: Efficiency and reliability						
Availability and Reliability	EX-EU6 Management approach to ensure short and long-term electricity availability and reliability	35	-	ex-EU6	-	7.1
	EU10 Planned capacity against projected electricity demand over the long term, broken down by energy source and regulatory regime	36	-	EU10	-	7.1
GRI sector: Demand-Side Management – Material topic: Efficiency and reliability						
Demand-Side Management	EX-EU7 Demand-side management programs including residential, commercial, institutional and industrial programs	94	–	ex-EU7	-	7.3, 8.4, 12.2, 13.1
GRI sector: Research and Development – Material topic: Corporate culture						
GRI sector: Demand-Side Management	EX-EU8 Research and development activity and expenditure aimed at providing reliable electricity and promoting sustainable development	127	–	ex-EU8	-	7.2, 7a, 7b, 9.4, 9.5, 17.7
GRI sector: Plant Decommissioning						
Plant Decommissioning	EX-EU9 Provisions for decommissioning of nuclear power sites	Does not apply. We do not generate nuclear energy	-	ex-EU9	-	12.4
GRI sector: System Efficiency – Material topics: Climate change | Efficiency and reliability						
System Efficiency	EU11 average generation efficiency of thermal plants by energy source and by regulatory regime	41	-	EU11	-	7.3, 8.4, 12.2, 13.1, 14.3
	EU12 transmission and distribution losses as a percentage of total energy	42	-	EU12	-	-
Materials – Material Topic: Circular Economy						
GRI 3: Material Topics 2021	3-3 Management of material topics	43	-	-	-	-
GRI 301: Materials 2016	301-1 Materials used by weight or volume	44	-	-	-	8.4, 12.2
Energy – Material topic: Climate change						
GRI 3: Material Topics 2021	3-3 Management of material topics	40	-	-	-	-
GRI 302: Energy 2016	302-1 Energy consumption within the organization	40	-	-	7, 8	7.2, 7.3, 8.4, 12.2, 13.1
	302-5 Reductions in energy requirements of products and services	41	-	-	8, 9	-
Water and effluents – Material topic: Water						
GRI 3: Material Topics 2021	3-3 Management of material topics	47	-	-	-	-
	303-1 Interactions with water as a shared resource	47	-	-	-	6.3, 6.4, 6A, 6B, 12.4
	303-2 Management of water discharge-related impacts	47	-	-	-	6,3
GRI 303: Water and effluents 2018	303-3 Water withdrawal	48	-	-	-	6,4
	303-4 Water discharge	48	-	-	-	6,3
	303-5 Water consumption	48	-	-	-	6,4

Biodiversity – Material topic: Biodiversity and ecosystems						
GRI 3: Material Topics 2021	3-3 Management of material topics	50	-	-	-	-
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	51	-	-	8	6.6, 14.2, 15.1, 15.5
	304-2 Significant impacts of activities, products and services on biodiversity	52	-	-	8	6.6, 14.2, 15.1, 15.5
	304-3 Habitats protected or restored	54	-	-	8	6.6, 14.2, 15.1, 15.5
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	53	-	-	8	6.6, 14.2, 15.1, 15.5
GRI sector	EU13 biodiversity of offset habitats compared to the biodiversity of the affected areas	54	-	EU13	8	6.6, 9.5, 14.2, 15.1, 15.4, 15.5
Emissions – Material topic: Climate change						
GRI 3: Material Topics 2021	3-3 Management of material topics	28, 36	-	-		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	36, 37	-	-	7, 8	3.9, 12.4, 13.1,14.3, 15.2
	305-2 Energy indirect (Scope 2) GHG emissions	36, 38	-	-	7, 8	
	305-3 Other indirect (Scope 3) GHG emissions	36, 39	-	-	7, 8	
	305-4 GHG emissions intensity	39	-	-	7, 8	13.1, 14.3, 15.2
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	39, 256	-	-	7, 8	3.9, 12.4, 13.1,14.3, 15.2
Waste – Material topic: Circular economy						
GRI 3: Material Topics 2021	3-3 Management of material topics	43	-	-	-	-
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	44	-	-	-	3.9, 6.3, 6.6, 11.6, 12.4, 12.5
	306-2 Management of significant waste-related impact	44	-	-	-	
	306-3 Waste generated	46	-	-	-	3.9, 6.6, 11.6, 12.4, 12.5, 15.1
	306-4 Waste diverted from disposal	46	-	-	-	3.9, 11.6, 12.4, 12.5
	306-5 Waste directed to disposal	46, 47	-	-	-	3.9, 11.6, 12.4, 12.5
Supplier environmental assessment – Material topic: Suppliers relationship management						
GRI 3: Material Topics 2021	3-3 Management of material topics	123	-	-	-	-
GRI 308: Supplier environmental assessment 2016	308-1 New suppliers that were screened using environmental criteria	124	-	-	8	-
	308-2 Negative environmental impacts in the supply chain and actions taken	124, 156	-	-	8	-
Employment – Material topic: Working conditions						
GRI 3: Material Topics 2021	3-3 Management of material topics	67, 69				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	69, 70, 149				
	401-3 Parental leave	75	-	-	6	5.1, 5.4, 8.5
GRI Sector	EX-EU14 Programs and processes to ensure the availability of a skilled workforce	76				
	EU15 Percentage of employees eligible to retire in the next 5 and 10 years, broken down by job category and by region	70				
	EU17 Days worked by contractor and subcontractor employees involved in construction, operation & maintenance activities	70				

Occupational Health and Safety – Material topic: Working conditions						
GRI 3: Material Topics 2021	3-3 Management of material topics	78	-	-	-	-
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	78	-	-	-	8.8
	403-2 Hazard identification, risk assessment, and incident investigation	79	-	-	-	8.8
	403-3 Occupational health services	80	-	-	-	8.8
	403-4 Worker participation, consultation, and communication on occupational health and safety	79	-	-	-	8.8, 16.7
	403-5 Worker training on occupational health and safety	80	-	-	-	8.8
	403-6 Promotion of worker health	80				3.3, 3.5, 3.7, 3.8
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	79				8.8
	403-8 Workers covered by an occupational health and safety management system	78, 79				8.8
	403-9 Work-related injuries	80, 81				3.6, 3.9, 8.8, 16.1
GRI sector	EX-EU16 Policies and requirements regarding health and safety of employees and employees of contractors and subcontractors	79	-	ex-EU16	-	8.8
	EU18 Percentage of contractor and subcontractor employees that have undergone relevant health and safety training	158	-	EU18	-	8.8
Training and education – Material topic: Working conditions						
GRI 3: Material Topics 2021	3-3 Management of material topics	76	-	-	-	-
GRI 404: Training and education 2016	404-1 Average hours of training per year per employee	77	-	-	6	4.3, 4.4, 4.5, 5.1, 8.2, 8.5, 10.3
	404-2 Programs for upgrading employee skills and transition assistance programs	76	-	-	6	8.2, 8.5
Diversity and equal opportunity – Material topic: Working conditions						
GRI 3: Material Topics 2021	3-3 Management of material topics	71	-	-		-
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	68, 69, 74, 111	-	-	6	5.1, 5.5, 8,5
	405-2 Ratio of basic salary and remuneration of women to men	75	Part of Item a: Information unavailable. We have 67 major operating units and do not present the data per operating unit..	-	6	5.1, 8.5, 10.3
Non-discrimination – Material topic: Working conditions						
GRI 3: Material Topics 2021	3-3 Management of material topics	71	-	-	-	-
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	59, 159	-	-	6	5.1, 8.8
Freedom of Association and Collective Bargaining – Material topic: Suppliers relationship management						
GRI 3: Material Topics 2021	3-3 Management of material topics	56, 123	-	-	-	-
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	57, 125, 159	-	-	3	8.8
Child labor – Material topic: Suppliers relationship management						
GRI 3: Material Topics 2021	3-3 Management of material topics	56, 123	-	-	-	-
GRI 408: Child labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	57, 125, 159	-	-	5	5.2, 8.7, 16.2

Forced or compulsory labor – Material topic: Suppliers relationship management						
GRI 3: Material Topics 2021	3-3 Management of material topics	56, 123	-	-	-	-
GRI 409: Forced or compulsory labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	57, 125, 159	-	-	4	5.2, 8.7
Security Practices: Material topic: Corporate culture						
GRI 3: Material Topics 2021	3-3 Management of material topics	56	-	-	-	-
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	62	-	-	1	16.1
Rights of Indigenous Peoples – Material topic: Local communities						
GRI 3: Material Topics 2021	3-3 Management of material topics	56, 100	-	-	-	-
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	61, 159	-	-	1	2.3
Local communities – Material topic: Local communities						
GRI 3: Material Topics 2021	3-3 Management of material topics	97, 100	-	-	-	-
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	100, 102, 103, 105	-	-	1	-
GRI sector	EX-EU19 Stakeholder participation in the decision making process related to energy planning and infrastructure development	101	-	ex-EU19	-	1.4, 2.3, 9.1, 9a, 16.7
	EX-EU20 Approach to managing the impacts of displacement	101	-	ex-EU20	-	1.4, 2.3, 11.4
	EU22 Number of people physically or economically displaced and compensation, broken down by type of project	101	-	EU22	-	1.4, 2.3
Disaster/emergency planning and response – Material topic: Efficiency and reliability						
GRI sector	EX-EU21 Contingency planning measures, disaster/emergency management plan and training programs, and recovery/ restoration plans	115	-	ex-EU21		1.5, 11.5
Supplier social assessment – Material topic: Suppliers relationship management						
GRI 3: Material Topics 2021	3-3 Management of material topics	123	-	-	-	-
GRI 414: Supplier social assessment 2016	414-1 New suppliers that were screened using social criteria	124	-	-	2	-
	414-2 Negative social impacts in the supply chain and actions taken	125	-	-		
Public policy – Material topic: Corporate culture						
GRI 3: Material Topics 2021	3-3 Management of material topics	117	-	-	-	-
GRI 415: Public policy 2016	415-1 Political contributions	122	-	-	10	16.5
Customer health and safety – Material topic: Local communities						
GRI 3: Material Topics 2021	3-3 Management of material topics	90	-	-	-	-
GRI 416: Customer health and safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	90	-	-	-	-
GRI sector	EU25 Number of injuries and fatalities to the public involving company assets, including legal judgments, settlements and pending legal cases of diseases	91	-	EU25	-	-
Customer privacy – Material topics: Cybersecurity and information privacy						
GRI 3: Material Topics 2021	3-3 Management of material topics	117	-	-	-	-
GRI 418: Customer privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	117	-	-	-	16.1, 16.3

GRI sector: Access – Material topics: Local communities | Efficiency and reliability						
GRI sector	EX-EU23 Programs, including those in partnership with government, to improve or maintain access to electricity and customer support services	93	-	ex-EU23	-	1.4, 7.1
	EX-EU24 Practices to address language, cultural, low literacy and disability related barriers to accessing and safely using electricity and customer support services	92	-	ex-EU24	-	1.4, 7.1
	EU26 Percentage of population unserved in licensed distribution or service areas	93	-	EU26	-	1.4, 7.1
	EU27 Number of residential disconnections for non-payment, broken down by duration of disconnection and by regulatory regime	159	-	EU27	-	1.4, 7.1
	EU28 Power outage frequency	89	-	EU28	-	1.4, 7.1
	EU29 Average power outage duration	89	-	EU29	-	1.4, 7.1
	EU30 average plant availability factor by energy source and by regulatory regime	36	-	EU30	-	1.4, 7.1

6.3 SASB Summary

Sustainability Accounting Standards Board (SASB)

Sustainability Disclosure Topics & Metrics

Topic	Code	Accounting metric	Page
Greenhouse Gas Emissions & Energy Resource Planning	IF-EU-110a.1	(1) Gross global Scope 1 emissions (tCO_2e), (2) Percentage covered under emissions-limiting regulation(3) Percentage covered under emissions-reporting regulations	36, 37
	IF-EU-110a.2	Greenhouse gas (GHG) emissions associated with power deliveries	38
	IF-EU-110a.3	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	28, 36
	IF-EU-110a.4	(1) Number of customers served in markets subject to renewable portfolio standards (RPS)	NA
	IF-EU-110a.4	(2) Percentage fulfillment of RPS target by market	NA
Air Quality	Air emissions of the following pollutants in or near areas of dense population		
	IF-EU-120a.1	(1) NOx, excluding N2O (t e %)	39
	IF-EU-120a.1	(2) SOx (t e %)	39
	IF-EU-120a.1	(3) Particulate matter – PM10 (t e %)	NA
	IF-EU-120a.1	(4) Lead (Pb (t e %)	NA
	IF-EU-120a.1	(5) Mercury (Hg) (t e %)	NA
Water Management	IF-EU-140a.1	(1) Total water withdrawn (thousand cubic meters – m3)	
	IF-EU-140a.1	(2) Total water consumed (thousand cubic meters – m3) , percentage of each in regions with High or Extremely High Baseline Water Stress (%)	48
	IF-EU-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	49
	IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	47
Coal Ash Management	IF-EU-150a.1	Amount of coal combustion residuals (CCR) generated (ton), percentage recycled (%)	We do not operate coal power plants
	IF-EU-150a.2	Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment	
Energy Affordability	IF-EU-240a.1	Average retail electric rate for (1) residential customers, (2) commercial customers, (3) industrial customers	160

	IF-EU-240a.2	Typical monthly electric bill for residential customers for (1) 500 kWh (R$) of electricity delivered per month (R$), (2) 1.000 kWh of electricity delivered per month (R$)	160
	IF-EU-240a.3	Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	159
	IF-EU-240a.4	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	93
Workforce Health & Safety	IF-EU-320a.1	(1) Total recordable incident rate (TRIR), (2) Fatality rate, (3) Near miss frequency rate (NMFR) %	80
End-Use Efficiency & Demand	IF-EU-420a.1	Percentage of electric utility revenues from rate structures that (1) are decoupled and (2) contain a lost revenue adjustment mechanism (LRAM)	Tariff structures are not applicable in Brazil
	IF-EU-420a.2	Percentage of electric load served by smart grid technology (%/MWh)	35
	IF-EU-420a.3	Customer electricity savings from efficiency measures, by market	41
Nuclear Safety & Emergency Management	IF-EU-540a.1	Total number of nuclear power units, broken down by U.S. Nuclear Regulatory Commission (NRC) Action Matrix Column	We do not operate nuclear power plants
	IF-EU-540a.2	Description of efforts to manage nuclear safety and emergency preparedness	
Grid Resiliency	IF-EU-550a.1	Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	117
	IF-EU-550a.2	(1) System Average Interruption Duration Index (SAIDI) – in Brazil, DEC, in hours, (2) System Average Interruption Frequency Index (SAIFI) _ in Brazil, FEC, in times	89
	IF-EU-550a.2	(3) Customer Average Interruption Duration Index (CAIDI), inclusive of major event days	NA

NA: Not applicable.

Activity Metrics

Code	Activity metric	Page
IF-EU-000.A	Number of: (1) residential, (2) commercial, and (3) industrial customers served	17
IF-EU-000.B	Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers	17
IF-EU-000.C	Length of transmission and distribution lines (km)	16
IF-EU-000.D	Total electricity generated, percentage by major energy source, percentage in regulated markets	16
IF-EU-000.E	Total wholesale electricity purchased (MWh)	We operate in multiple markets, where it engages in activities such as power generation, trading in regulated markets, trading in liberalized markets and electricity purchase and sale transactions in spot and forward markets. For this reason, this disclosure is not considered to describe any significant aspect related to the evolution of the business.

6.4 Content related to the UN Global Compact Principles

The table below presents the GRI indicators in this report that provide the most relevant information on our compliance with the ten Principles of the UN Global Compact, in addition to those covered in the management approaches for each GRI aspect. By following the index in the table, stakeholders can assess our progress in relation to these principles:

Topic	Principles of the Global Compact	GRI Indicators more relevant	SDG
Human Rights	Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights	410-1, 412-2, 413-1, 413-2	16.1. 1.4, 2.3
	Principle 2: Businesses make sure that they are not complicit in human rights abuses	414-2	5.2, 8.8, 16.1
Labor	Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	2-30, 407-1, 402-1	8.8
	Principle 4: Businesses should support the elimination of all forms of forced and compulsory	409-1	5.2, 8.7
	Principle 5: Businesses should support the effective abolition of child labor	408-1	5.2, 8.7, 16.2
	Principle 6: Businesses should support the elimination of discrimination in respect of employment and occupation	2-7, 2-8, 202-1, 401-1, 401-3, 404-1, 404-3, 405-2,406-1	1.2, 3.2, 5.1, 5.4, 8.2, 8.5, 8.6, 8.8, 10.3,
Environment	Principle 7: Businesses should undertake initiatives to promote greater environmental responsibility	201-2, 301-1, 302-1, 303-1, 305-1 a 305-3, 305-7	3.9, 8.4, 12.2, 12.4, 12.5, 13.1, 14.3, 15.2
	Principle 8: Businesses should undertake initiatives to promote greater environmental responsibility	301-1 a 307-1, 308-2	3.9, 6.3, 6.4, 6.6, 7.2, 7.3, 8.4, 9.5, 12.2, 12.4, 12.5, 13.1, 14.2. 14.3, 15.1, 15.2, 15.5,
	Principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies.	302-4, 302-5, 305-5	3.9, 7.3, 8.4, 12.2, 12.4, 13.1,14.3, 15.2
Anti-corruption	Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery	2-23, 2-24, 205-2, 205-3, 415-1	16.3, 16.5

7. Annexes

7.1 Supplemental information

ABNT NBR CERTIFICATIONS

Certification	Company	Scope	Validity
ISO 37001:2016	Neoenergia Termopernambuco NC Energia	Anti-Bribery Management System.	02/01/2026 01/31/2026 03/02/2025
ISO 10002:2018	Neoenergia Coelba Neoenergia Pernambuco Neoenergia Elektro Neoenergia Cosern Neoenergia Brasília	Grievance and complaint management.	12/17/2025
ISO 14001:2015	Neoenergia Elektro	Provision of construction, maintenance and operation services of the electric power network; Electrical Power Distribution.	12/03/2025
ISO 14001:2015	Neoenergia Pernambuco	Administrative activities in the distributor's headquarters building; support for the Tubarão thermoelectric plant.	12/02/2025
ISO 14001:2015	Neoenergia Brasília	Provision of construction, maintenance and operation services of the electric power network; Electrical Power Distribution.	11/13/2025
ISO 45001:2018	Neoenergia Coelba	Internal administrative activities at the headquarters and in the Territorial Electrical Distribution Units (UTDs); Corrective and preventive light maintenance activities in the power distribution network in the UTDs.	12/21/12027
ISO 45001:2018	Neoenergia Cosern	Internal administrative activities at the headquarters and in the Territorial Electrical Distribution Units (UTDs); Corrective and preventive light maintenance activities in the power distribution network in the UTDs.	10/28/2025
ISO 45001:2018	Neoenergia Pernambuco	Internal administrative activities at the headquarters and in the Territorial Electrical Distribution Units (UTDs); Corrective and preventive light maintenance activities in the distribution network of Pernambuco in the UTDs.	05/17/2027
ISO 45001:2018	Neoenergia Elektro	Light Corrective and Preventive Maintenance Activities in the power distribution network.	03/11/2027
ISO 45001:2018	Elektro Operações e Manutenção Ltda.	Administrative activities at the Transmission Operation Center (COT) in the EKOM/Campinas/SP electricity networks and regional maintenance at the Fernão Dias/Atibaia/SP substation.	01/26/2026
ISO 45001:2018	Neoenergia Brasília	Internal administrative activities at the headquarters and in the Territorial Electrical Distribution Units (UTDs); Corrective and preventive light maintenance activities in the distribution network of the Federal District in the UTDs.	01/11/2026

ISO 9001:2015	Neoenergia Coelba Neoenergia Pernambuco Neoenergia Elektro Neoenergia Cosern Neoenergia Brasília	Management of data collection and commercial standards assessment; Collection and analysis of individual and collective data from the electrical system; Collection and generation of data for evaluating telephone service quality indicators; Oversight of Ombudsman complaints; Management of complaint registration; Handling of customer complaints; Calibration of electricity meters; Measurement process, data collection, analysis of indicators, and determination of compensations related to steady-state voltage.	Neoenergia Brasília: 11/16/2025 Neoenergia Coelba: 12/01/2025 Neoenergia Pernambuco e Neoenergia Elektro: 12/032025 Neoenergia Cosern: 01/21/2026
ISO 9001:2015	Neoenergia Transmissão	Provision of remote operation services and management of maintenance engineering of substations and transmission lines.	03/20/2026
ISO 45001:2018	Neoenergia Transmissão	Administrative activities of the Transmission Operation Center (COT) in EKOM/Campinas Electric Power networks and regional maintenance of the Fernão Dias/Atibaia/SP Substation.	01/26/2026
ISO 9001:2015	Termopernambuco	Electricity generation from natural gas.	05/16/2027
ISO 14001:2015 ISO 45001:2018	Termopernambuco	Electricity generation from natural gas.	05/20/2027
ISO 45001: 2018	Neoenergia Serviços	Management of the Installation of Photovoltaic Systems, Electric Chargers (Mobility) and Engineering Products. Energy Trading and Energy Solutions.	02/21/2027
ISO 9001:2015	Neoenergia Renováveis S.A.	A) Renewable energy operation. B) Renewable Energy Control Center (CORE).	12/05/2026
ISO 14001:2015	Neoenergia Renováveis S.A.	Operation and Maintenance of onshore wind farms in Brazil.	12/16/2025
ISO 14001:2015	Neoenergia Renováveis S.A.	Electricity production from renewable sources.	02/09/2027
ISO 45001: 2018	Neoenergia Renováveis S.A.	Operation and maintenance of onshore and solar wind farms.	03/11/2027
ISO 45001: 2018	Neoenergia Operação e Manutenção	Operation and maintenance of electric power generation projects.	06/21/2025
ISO 55001:2014	All Neoenergia Group's HPPs	Operation and maintenance, including asset management of electric power generation projects.	04/21/2026
ISO 9001:2015 ISO 14001:2015 ISO 45001:2018	All Neoenergia Group's HPPs	Operation and Maintenance of Electric Energy Projects.	06/21/2025

Environmental Dimension

WATER COLLECTION – THERMAL GENERATION (hm³)[1] GRI 303-3 | SDG 6.4

	Water collection					Discharge
	Total collection	In offices [2]	In the auxiliary services processes	For cooling	Evaporation by cooling	Water disposal
2022	39,958	83	56	39,820	0	39,820
2023	46,542	167	23	46,351	0	46,351
2024	43,937	0	46	43,891	0	43,891

[1] Water collection in a combined cycle thermal generation plant.

[2] In 2024, the value is zero because we compute the water withdrawal in the offices together with the volume for cooling.

NOx, SO2 AND OTHER SIGNIFICANT ATMOSPHERIC EMISSIONS GRI 305-7 | SDG 3.9, 12.4,14.3, 15.2

	2024	2023	2022
NO_X emissions (t) at power stations[1]	7	7	2
Sulphur dioxide (SO_2) emissions (t) from generation and cogeneration plants[1]	0	0	0
Particulate emissions (t) from generation and cogeneration plants	0	0	0

[1] The increase in NOx and SO2 emissions is justified by the fact that Termopernambuco did not generate energy in 2022 and generated only a few days during the years 2023 and 2024.

SUPPLIERS WITH ENVIRONMENTAL MANAGEMENT SYSTEM GRI 308-2

	2024	2023	2022
Volume invoiced to suppliers with a certified environmental management system (R$ thousand)[1, 2]	8,378,286	9,699,806	10,043,875
Suppliers with a certified environmental management system (%)	82.4	83.1	73.2
Number of important suppliers located in water-stressed areas (no.)	0	0	0
Volume of purchases from important suppliers located in water-stressed areas (R$)[1]	0	0	0

[1] Data collected in euros, using the exchange rate of R$ 5.8226 for 2024.
[2] Values for 2023 and 2022 reclassified, as both the conversion carried out was inverted (it would be to multiply instead of dividing by the value of the euro in reais) and the final value was published in R$ instead of R$ thousand). GRI 2-4

Social dimension

EMPLOYEES BY TYPE OF EMPLOYMENT, GENDER AND AGE AT THE END OF THE YEAR (No.) GRI 2-7 | SDG 8.5, 10-3

	Full-time			Part-time		
	2024	2023	2022	2024	2023	2022
Men (total)	**11,619**	**12,147**	**12,053**	**612**	**342**	**396**
Up to 30	2,334	2,679	2,841	106	65	82
Between 31 and50	8,568	8,758	8,492	474	250	283
Over 51	717	710	720	32	27	31
Women (total)	**3,128**	**2,991**	**2,777**	**169**	**213**	**180**
Up to 30	900	929	908	50	68	53
Between 31 and50	2,099	1,931	1,761	104	127	103
Over 51	129	131	108	15	18	24
General Total	**14,747**	**15,138**	**14,830**	**781**	**555**	**576**
Up to 30	3,234	3,608	3,749	156	133	135
Between 31 and50	10,667	10,689	10,253	578	377	386
Over 51	846	841	828	47	45	55

EMPLOYEES BY TYPE OF JOB, GENDER AND FUNCTIONAL CATEGORY (No.) GRI 2-7 | SDG 8.5, 10-3

	Indefinite contract			Temporary contract		
	2024	2023	2022	2024	2023	2022
Men (total)	**12,231**	**12,489**	**12,447**	**0**	**0**	**2**
Leadership	282	296	289	0	0	0
Qualified technicians	2,000	2,062	2,027	0	0	0
Professionals and support staff	9,949	10,131	10,131	0	0	2
Women (total)	**3,297**	**3,204**	**2,957**	**0**	**0**	**0**
Leadership	131	129	117	0	0	0
Qualified technicians	1,462	1,468	1,454	0	0	0
Professionals and support staff	1,704	1,607	1,386	0	0	0
Total	**15,528**	**15,693**	**15,404**	**0**	**0**	**2**
Leadership	413	425	406	0	0	0
Qualified technicians	3,462	3,530	3,481	0	0	0
Professionals and support staff	11,653	11,738	11,517	0	0	2

EMPLOYEES BY TYPE OF JOB, GENDER AND AGE (No.) GRI 2-7 | SDG 8.5, 10-3

	Indefinite contract			Temporary contract		
	2024	2023	2022	2024	2023	2022
Men (total)	**12,231**	**12,489**	**12,447**	**0**	**0**	**2**
Up to 30	2,440	2,744	2,922	0	0	1
Between 31 and 50	9,042	9,008	8,774	0	0	1
Over 51	749	737	751	0	0	0
Women (total)	**3,297**	**3,204**	**2,957**	**0**	**0**	**0**
Up to 30	950	997	961	0	0	0
Between 31 and 50	2,203	2,058	1,864	0	0	0
Over 51	144	149	132	0	0	0
General Total	**15,528**	**15,693**	**15,404**	**0**	**0**	**2**
Up to 30	3,390	3,741	3,883	0	0	1
Between 31 and 50	11,245	11,066	10,638	0	0	1
Over 51	893	886	883	0	0	0

TRAINEES BY REGION (No.) GRI 2-7 | SDG 8.5, 10-3

	2024	2023	2022
North	0	0	0
Center-West	15	50	60
Northeast	118	322	311
Southeast	63	158	153
South	0	0	0

EMPLOYEES WHO LEFT THE COMPANY BY GENDER AND AGE GROUP[1] GRI 401-1 | SDG 5.1, 8.5, 8.6, 10.3

	Men			Women		
	2024	2023	2022	2024	2023	2022
By age bracket (no.)	987	930	996	348	274	245
Up to 30	224	192	279	123	81	70
Between 31 and 50	654	623	586	195	172	147
Over 51	109	115	131	30	21	28
By age bracket (%)	8 %	7 %	8 %	11 %	9 %	8 %
Up to 30	9.2 %	7.0 %	9.5 %	12.9 %	8.1 %	7.3 %
Between 31 and 50	7.2 %	6.9 %	6.7 %	8.9 %	8.4 %	7.9 %
Over 51	14.6 %	15.6 %	17.4 %	20.8 %	14.1 %	21.2 %

[1] Percentage calculated on the permanent staff at the end of the year for each of the categories.

TURNOVER BY CATEGORY AND RACE (%)[1] GRI 401-1 | SDG 5.1, 8.5, 8.6, 10.3

	2024	2023	2022
White	10.1	8.9	9.3
Yellow	5.3	8.7	7.8
Black	7.5	7.3	7.7
Brown	7.8	6.9	7.3
Indigenous	4.7	0.0	2.9
Top Management [2]	12.5	8.4	6.2
Junior Management [3]	8.6	9.2	7.6
Senior Management[4]	13.8	7.2	8.4

[1] Different data from the consolidated ESG targets.

[2] Top Management: Directors and Superintendents (GG1 + GG2).

[3] Senior Management: Managers (GG3).

[4] Junior Management: Supervisors and Managers.

HEALTH AND SAFETY TRAINING (%) GRI EU18 | SDG 8.8

	2024	2023	2022
Participation in health and safety training - Employees (no.)	14,990	15,209	13,803
Participation in health and safety training - Employees (%)	96.5 %	96.9 %	89.6 %
Participation in health and safety training - Outsourced (no.)	12,615	13,507	10,506
Participation in health and safety training - Outsourced (%)	47.7 %	45.3 %	33.0 %
Health and safety training - Number of courses	3,316	3,373	2,876
Health and safety training - total training hours - Employees	327,660	275,468	268,946
Health and safety training - total training hours – Outsourced[1]	466,486	933,908	580,290

[1] The "Electrotechnical" and "Customer Service" courses were excluded from the base in 2024, as they are no longer considered Health and Safety training.

FINES AND SOCIAL SANCTIONS GRI 2-27 | SDG 16.3

	2024	2023	2022
Total number of significant cases of non-compliance with laws and regulations for which fines were imposed during the year	31	7	1
Number of fines for non-compliance with laws and regulations that occurred and were paid in the year	6	3	3
Number of fines for non-compliance with laws and regulations that occurred in previous years and were paid in the year	1	2	3
Monetary value of fines for non-compliance with laws and regulations that occurred and were paid in the year[1] (R$ thousand)	1,503	514	620
Monetary value of fines for non-compliance with laws and regulations that occurred and were paid in the year[1] (R$ thousand)	2	177	1237
Number of non-monetary, administrative or judicial sanctions for non-compliance with laws or regulations related to tender materials or other reasons, excluding those related to the environment and electricity distribution and supply activities	0	0	0

LABOR FINES AND SANCTIONS GRI 2-27 | SDG 16.3

	2024	2023	2022
Number of fines incurred and paid during the year	19	29	38
Amount paid of fines for non-compliance with laws that occurred and were paid during the year (R$ thousand)[1]	15	174	361
Number of fines from previous years that were paid in the financial year	14	22	9
Monetary value of fines for non-compliance with laws that occurred in previous years and were paid during the year [1]	106	342	37
Total amount of fines paid in the year (R$ thousand)[1]	121	516	398
Number of cases submitted to arbitration	0	0	0
Number of labor fines	19	29	38
Number of complaints received in the year	3,355	2,062	1,929
Number of complaints resolved in the year	319	239	152
Number of complaints from previous years resolved during the year	1,995	2,118	1,470
Non-monetary sanctions	0	0	0

[1] Data collected in euros and using the conversion of R$ 5.8226 for 2024.

FINES FOR OTHER REASONS - PRODUCT GRI 2-27 | SDG 16.3

	2024	2023	2022
Total number of significant cases of non-compliance with laws and regulations for which fines were imposed during the year	215	104	66
Number of fines for non-compliance with laws and regulations that occurred and were paid in the year	6	7	7
Monetary value of fines for non-compliance with laws and regulations that occurred in the year and were paid (R$ thousand)	61	50	25
Monetary value of fines for non-compliance with laws and regulations that occurred in previous years and were paid in the year (R$ thousand)	211	126	3,836
Monetary value of fines for non-compliance with laws that occurred in previous years and were paid during the year	19	27	18
Total amount of fines paid in the year (R$ thousand)	272	176	3,860
Number of incidents for non-compliance with regulations related to electricity distribution and energy trading activities as a result of non-monetary sanctions	0	0	0

PERIOD OF SUSPENSION OF POWER TO RESIDENTIAL CUSTOMERS FOR NON-PAYMENT (No.)
GRI EU27 | SASB IF-EU-240a.3 | SDG 1.4, 7.1

	2024	2023	2022
Less than 48 hours	997,149	901,102	975,361
Between 48 hours and 1 week	192,707	133,830	141,847
Between 1 week and 1 month	205,640	197,979	201,814
Between 1 month and 1 year	148,091	169,038	172,546
More than 1 year	34	66	44
Pending and not classified	0	0	0
Total	1,543,621	1,402,015	1,491,612

POWER RECONNECTIONS FOR RESIDENTIAL CUSTOMERS AFTER PAYMENT OF OUTSTANDING BILLS (No.)
GRI EU27 | | SASB IF-EU-240a.3 | SDG 1.4, 7.1

	2024	2023	2022
Less than 24 hours after payment	1,418,934	1,209,947	1,290,892
Between 24 hours and one week after payment	199,442	210,316	183,871
One week after payment[1]	460	72,749	77,568
Not classified	0	0	0
Total	1,618,836	1,493,012	1,552,331

[1]The reduction was achieved thanks to a significant improvement in the efficiency of compliance with reconnection notices

HUMAN RIGHTS COMPLAINTS GRI 406, 407, 408, 409, 410, 411

	2024	2023	2022
Number of complaints received in the year related to human rights [1]	0	0	1

[1] In 2022, a labor lawsuit was filed by a former employee of a service provider against this company and Neoenergia Elektro for subsidiary liability. Among other issues, the former employee claimed recognition of alleged slave-like conditions due to the conditions of the accommodation where he stayed for two months, alleging that the accommodation did not have the necessary infrastructure. An agreement was reached between the parties, with full and general discharge of the employment relationship, and the legal relationship between the parties was extinguished and no claim of non-compliance could be made, due to the lack of analysis of the merits of the issue (case not judged). The case was sent to be closed, and Neoenergia Elektro no longer has a contractual relationship with this service provider.

Economic dimension

The main figures relating to turnover, the value of assets and liabilities and the composition of consolidated fixed assets can be found in the 2023 Financial Statements.

ECONOMIC VALUE GENERATED, DISTRIBUTED AND RETAINED (R$ MILLION) GRI 201-1

	2024	2023	2022
Revenue (sales and other income)[2]	73,439	68,890	67,251
Operating costs[2]	38,223	35,764	33,931
Employee remuneration (without company social security costs)	2,716	1,889	1,797
Payments to capital suppliers[2]	12,104	11,180	11,800
Payments to Public Administrations	17,702	16,789	16,189
Investments for the benefit of the community (according to the B4SI model)[1] – R$ thousand	31,396	27,476	26,451
Economic value retained	2,694	3,268	3,534

[1] B4SI Model: Business for Societal Impact, which sets out an approach to measuring and benchmarking social impact.

[2] Data from 2023 reclassified. GRI 2-4

CONSOLIDATED PROFIT BEFORE TAXES (R$ MILLION)

	2024	2023	2022
Total	4,709	4,956	5,539

INCIDENTS RELATED TO IT INFRASTRUCTURE (No.) SASB IF-EU-550a.1

	2024	2023	2022
IT infrastructure incidents	0	0	0
Financial impact of incidents on IT infrastructure	0	0	0

AVERAGE RETAIL ELECTRICITY TARIFF IN REGULATED MARKETS (R$/KWh) SASB IF-EU-240a.1

	2024	2023	2022
Residential	0.70	0.67	0.60
Industrial	0.76	0.68	0.61
Commercial	0.80	0.74	0.65

AVERAGE MONTHLY ENERGY BILL FOR RESIDENTIAL CUSTOMERS (R$) SASB IF-EU-240a.2

	2024	2023	2022
500 kW/h	131	111	500
1,000 kW/h	711	606	1,000

COURT CASES FOR CORRUPTION (No.) GRI 205-3 | SDG 16.5

	2024	2023	2022
Number of corruption and bribery proceedings initiated in the year	0	0	0

CASES OF CORRUPTION WITH SUPPLIERS (No.) GRI 205-3 | SDG 16.5

	2024	2023	2022
Number of confirmed corruption cases where contracts with suppliers were terminated	0	0	0

CASES OF CORRUPTION WITH EMPLOYEES (No.) GRI 205-3 | SDG 16.5

	2024	2023	2022
Number of confirmed corruption cases involving company employees	0	0	0
Number of confirmed corruption cases involving company employees who were dismissed	0	0	0

7.2 Governance bodies

BOARD OF DIRECTORS

Chairman
José Ignacio Sánchez Galán

Members
José Sainz Armada
Daniel Alcaín López
Mario José Ruiz-Tagle Larrain
Pedro Azagra Blazquez
Santiago Matias Martínez Garrido
Eduardo Capelastegui Saiz
Denisio Augusto Liberato Delfino
Márcio de Souza
Márcio Antônio Chiumento
Marina Freitas Gonçalves de Araújo Grossi
Cristiano Frederico Ruschmann
Maria Fernanda Furtado

Alternates
Jesús Martinez Perez
Alejandro Román Arroyo
Mônica Grau Domene
Tomas Enrique Guijarro Rojas
Miguel Gallardo Corrales
Justo Garzón Ortega
Estrella Martin Segurado
Wilsa Figuereido
Fabiano Romes Maciel
Ana Maria Gati

AUDIT COMITTEE

Chairman
Cristiano Frederico Ruschmann

Members
Marina Freitas Gonçalves de Araújo Grossi
Maria Fernanda Furtado
Daniel Alcaín López
Márcio Antônio Chiumento

Alternates
Mônica Grau Domene
Denísio Augusto Liberato Delfino

FINANCE COMITTEE

Chairman

Jesús Martinez Perez

Members

David José Mesonero Molina
Justo Garzón Ortega
Jose Carlos Vasconcelos
Cristiano Frederico Ruschmann

Alternates

Juan Bosco Lopez Aranguren
Miguel Gallardo Corrales
Rosario Baquero Alonso
Fabiano Romes Maciel

RELATED PARTIES COMMITTEE

Chairman

Cristiano Frederico Ruschmann

Alternates

Maria Fernanda Furtado
Ângela Aparecida Seixas

REMUNERATION AND SUCCESSION COMMITTEE

Chairman

José Sainz Armada

Members

Estrella Martin Segurado
Santiago Matias Martínez Garrido
Márcio de Souza
Marina Freitas Gonçalves de Araújo Grossi

Alternates

Fabricia Abreu
Armando Ugarriza Capdevilla
Rosario Baquero Alonso
Caroline Guarnieri de Paula do Nascimento

SUSTAIANBILITY COMMITTEE

Chairman

Marina Freitas Gonçalves de Araújo Grossi

Members

Roberto Fernandez Albendea
Gonzalo Saenz de Miera Cárdenas
Regina Reyes Gallur
Denísio Augusto Liberato Delfino

Alternates

Marina Amigo Romero
Marta Martínez Sánchez
Justo Garzón Ortega

Ana Maria Gati

FISCAL COUNCIL

Chairman
Francesco Gaudio

Members
Eduardo Valdés Sanchez
João Guilherme Lamenza
Ernesto Shuji Izumi
Manuel Jeremias Leite Caldas

Alternates
José Antonio Lamenza
Glaucia Janice Nietsche
Antonio Carlos Lopes
Rossana Isabel Sadir Prieto
Eduardo Azevedo do Valle

EXECUTIVE BOARD

Eduardo Capelastegui Saiz – President-CEO
Solange Maria Pinto Ribeiro – Vice President Regulation, Institutional and Sustainability
Giancarlo Vassão de Souza – Executive Director of Operations
Leonardo Pimenta Gadelha – Executive Director of Finance and Investor Relations Officer
Juliano Pansanato de Souza – Executive Director of Asset Control and Planning
Lara Cristina Ribeiro Piau Marques – Legal Counsel
Carlos Henrique Quadros Choqueta – Executive Director of Development
Fulvio da Silva Marcondes Machado – Executive Director of Network Businesses
Laura Cristina da Fonseca Porto – Executive Director of Renewable Business
Hugo Renato Anacleto Nunes – Executive Director of Liberalized Business

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(Convenience Translation into English from the Original Previously Issued in Portuguese)

INDEPENDENT AUDITOR'S LIMITED ASSURANCE REPORT ON THE NON-FINANCIAL INFORMATION INCLUDED IN THE ANNUAL SUSTAINABILITY REPORT 2024

To the Shareholders, Board and Management of
Neoenergia S.A.

Introduction

We have been engaged by Neoenergia S.A. ("Company" or "Neoenergia") to present our limited assurance report on the non-financial information included in the Company's Annual Sustainability Report, related to the year-ended December 31, 2024 ("Annual Sustainability Report 2024").

Our limited assurance scope does not comprise prior-period information or any other information disclosed in conjunction with the Annual Sustainability Report 2024, including any embedded images, audio files or videos.

Management's responsibilities:

The Company's Management is responsible for:

- Selecting and stablishing appropriate criteria to prepare the information included in the Annual Sustainability Report 2024.
- Preparing the information in accordance with the criteria and guidelines set out in the Global Reporting Initiative - GRI and in the Sustainability Accounting Standards Board - SASB.
- Designing, implementing and maintaining internal controls over the relevant information for the preparation of the information included in the Annual Sustainability Report 2024 that is free from material misstatement, whether due to fraud or error.

Independent Auditor's responsibility

Our responsibility is to express a conclusion on the non-financial information included in the Annual Sustainability Report, based on our limited assurance engagement conducted in accordance with Technical Communication CTO No. 07 - 2022, issued by the Federal Accounting Council (CFC), and based on Brazilian standard NBC TO 3000 - "Trabalhos de Asseguração Diferente de Auditoria e Revisão", also issued by the CFC, which is equivalent to the international standard ISAE 3000 - Assurance Engagements Other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board - IAASB. Those standards require that we comply with ethical and independence requirements and other related responsibilities, including the application of the Brazilian Quality Control Standard (NBC PA 01) and, therefore, the implementation of a comprehensive quality control system, including documented policies and procedures on the compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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In addition, those standards require that the work should be planned and performed to obtain limited assurance that the non-financial information included in the Annual Sustainability Report 2024, taken as a whole, is free from material misstatement.

A limited assurance engagement conducted in accordance with Brazilian standard NBC TO 3000 (international standard ISAE 3000) consists mainly of making inquiries to Management and other professionals of the Company involved in the preparation of the information, as well as applying analytical procedures to obtain evidence that enables us to reach a limited assurance conclusion on the information taken as a whole. A limited assurance engagement also requires the performance of additional procedures when the independent auditor becomes aware of matters that cause the auditor to believe that the information included in the Annual Sustainability Report 2024, taken as a whole, might present material misstatements.

The procedures selected were based on our understanding of the aspects related to the compilation, materiality and presentation of the information included in the Annual Sustainability Report 2024, and other circumstances of the engagement and our consideration of the areas and processes concerning the material information disclosed in the Annual Sustainability Report 2024, in which material misstatements might exist. The procedures comprised, among others:

a) Planning the work, considering the relevance, the volume of quantitative and qualitative information and the operating and internal control systems that were used to prepare the information included in the Annual Sustainability Report.

b) Understanding the calculation methodology and the procedures adopted for the compilation of indicators through inquiries with the managers responsible for the preparation of the information.

c) Applying analytical procedures to quantitative information and making inquiries about the qualitative information and its correlation with the indicators disclosed in the information included in the Annual Sustainability Report 2024.

d) For cases in which non-financial data is correlated to financial indicators, comparing such indicator with the financial statements and/or accounting records.

The limited assurance engagement also included the compliance with the guidelines and criteria of the GRI and SASB, applied in the preparation of the information included in the Annual Sustainability Report 2024.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Scope and limitations

The procedures performed in a limited assurance engagement vary in nature and timing from and are less extensive in a reasonable assurance work. Consequently, the level of assurance obtained in a limited assurance work is substantially lower than that obtained if a reasonable assurance work had been performed. If we had performed a reasonable assurance work, other matters and misstatements that might exist in the information included in the Annual Sustainability Report 2024 might have been identified. Accordingly, we do not express an opinion on this information.

Non-financial data are subject to more inherent limitations than financial data, due to the nature and diversity of the methods used to determine, calculate or estimate such data. Qualitative interpretations on materiality, relevance and accuracy of the data are subject to individual assumptions and judgments. In addition, we have not performed any work related to data disclosed for prior periods or future projections and goals.

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The sustainability indicators have been prepared and presented pursuant to the criteria set out in GRI and SASB Standards and, therefore, are not intended to ensure compliance with social, economic, environmental or engineering laws and regulations. However, these standards prescribe the presentation and disclosure of possible non-compliance with such regulations when sanctions or significant fines are applied. Our limited assurance report should be read and understood in this context, which is inherent in the criteria selected (GRI and SASB).

Conclusion

Based on the procedures performed, which are described herein, and on the evidence we have obtained, nothing has come to our attention that causes us to believe that the non-financial information, included in the Annual Sustainability Report 2024 of the Company for the year ended December 31, 2024 was not prepared, in all material respects, in accordance with the criteria and guidelines set out in the GRI and SASB.

Convenience translation

The accompanying Annual Sustainability Report 2024 has been translated into English for the convenience of readers outside Brazil.

Rio de Janeiro, February 17, 2025

DELOITTE TOUCHE TOHMATSU
Auditores Independentes Ltda.

Carlos Eduardo Zanotta Calçada
Engagement Partner

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7.4 Credits

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Department of Innovation, Sustainability, Climate Change and Corporate Social Responsibility

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