Anti-Corruption and Fraud Policy

Updated on October 16, 2025

The Board of Directors of NEOENERGIA S.A. (the "**Society**") has the power to constantly prepare, design, evaluate and review the Society's Governance and Sustainability System, as well as to approve and update the policies that contain the guidelines that govern the Society's performance and also inform, where applicable, the policies that, in the exercise of its autonomy, resolve to approve the societies that are part of the group, whose dominant entity is, in the sense established by law, the Society (the "**Group**").

Corruption and fraud stunt economic development, weaken democracy, undermine social justice and the Rule of Law, cause serious damage to the economy and civil society, and in many cases facilitate the operations of organized crime, and must therefore be fought and never tolerated.

The Society, in compliance with the provisions of the *Neoenergia Group's Purpose and Values* and the guidelines of conduct established by its *Code of Conduct for Managers, Professionals and Suppliers* (the "*Code of Conduct*"), as a reference to the commitments to ethical and honesty principles, assumes the responsibility of actively participating in the challenge of fighting corruption and fraud in all its areas of activity.

In the exercise of these powers and within the scope of the legislation, the Society's Bylaws and the *Purpose and Values of the Neoenergia Group*, as well as in congruence with the assumption of these commitments and responsibilities in the fight against corruption and fraud in all areas of the Society's activity, the Board of Directors approves this *Anti-Corruption and Fraud Policy* (the "**Policy**") which respects, develops and adapts, in relation to the Society, the Ethical and Basic Principles of Governance and Sustainability of the Neoenergia Group.

1. Scope of Application

This Policy is applicable to members of the Society's management and professional bodies regardless of their hierarchical level, functional level or place of operation. Nevertheless, the Policy informs the actions and regulatory developments that shall be carried out by the other societies in the Group, subject to their competences and autonomy in this matter. These principles should also guide, when applicable, the performance of Neoenergia Institute, linked to the Group.

The Society shall promote the alignment of the regulations of the societies in which it participates, but which are not part of the Group, as well as of the joint ventures, temporary associations and other entities in which it assumes management, with the basic principles in terms of reputation contained in this Policy.

2. Purpose

- 2.1 The purpose of this Policy is to send to the shareholders, administrators, members of the auxiliary committees, members of the supervisory board and professionals of the Society and the other societies of the Group (hereinafter, "the **Professionals**"), as well as to all third parties who act on behalf of itself, customers and the general public, a clear and forceful message of zero tolerance in relation to fraud and corruption in all its forms, demonstrating the commitment of the Group's societies to combat such illegalities in their activities, thus contributing to the achievement of goal sixteen of the Sustainable Development Goals (SDGs) approved by the United Nations (UN).
- 2.2 This Policy establishes minimum standards of behavior for its Professionals, as well as for its suppliers of goods and services in situations that may involve or characterize corruption, bribery or money laundering, making clear the Group's position in rejecting all situations or circumstances related to these practices. It is also the objective of this Policy that everyone observes the requirements of the applicable legislation on combating corruption, both national and international, especially the provisions of the anti-corruption and anti-money laundering laws. In addition, it establishes that all suppliers of goods and services and business partners of the Group observe the same laws, regulations, standards and ethical business practices, complying with the provisions of its *Code of Conduct*, in order to ensure that during the conduct of business the highest standards of integrity, legality and transparency are adopted.
- 2.3 The Principles contained in this Policy materialize and develop the *Compliance Policy* and the *internal Information and Whistleblower Protection System*, explain the Society's firm commitment to its purposes and values, to ethical principles and to permanent vigilance, and reflects a permanent commitment of the Society with the monitoring of its processes, with the purpose of preventing, detecting and preventing fraudulent and illicit acts and behaviors, or that may be characterized as corruption in any of its forms, maintaining effective communication, awareness and awareness mechanisms for all Professionals and the development of a business culture based on ethics and honesty.

3. Principles of conduct

This Policy is based on the following principles:

a) not to tolerate, allow or engage in any behavior that constitutes corruption in any of its forms, including extortion, bribery, influence peddling or money laundering in the conduct of its business activity, whether in the public sector or in the private sector.

In this sense, it is not permitted that Professionals, suppliers, agents, intermediaries, business partners, contractors, including any third party acting on behalf of the Group, engage in any corrupt or illicit activity and, directly or indirectly, receive, offer, promise, provide or authorize any person to grant money, undue advantages or anything of value to any person, natural or legal entity, or person related to it, whether this person is a public agent or not, with the purpose of obtaining for themselves or for any undue advantage, even if he may eventually benefit the Group.

b) Promote a preventive culture based on the principle of "zero tolerance" in relation to business corruption and bribery, as well as the practice of other acts that constitute any form of fraud or crime in business.

This "zero tolerance" principle towards corruption, bribery and any form of fraud or crime in business has an absolute nature and precedes the eventual obtaining of any type of benefit (economic or otherwise) for the Society and for the other societies of the Group, its Professionals and its suppliers, based on an irregular, illicit business or transaction, or contrary to the Law or the Governance and Sustainability System and, in particular, to the principles of the Code of Conduct.

- c) Adopt the appropriate measures so that relationships between the Professionals and any Public Administration, authorities, public officials or other persons who participate in the exercise of public positions, as well as political parties and similar institutions, shall in any event be governed by the principles of cooperation, probity, transparency, legality and honesty.
- d) have specific procedures to prevent any action that may be considered an act of corruption, bribery or money laundering, the application of which shall be supervised by the *Society's Compliance* Unit.
- e) In their relations with public agents, in an upright and transparent manner, with courtesy in the business environment, maintaining conduct in adherent with the *Society's Code of Conduct* and the *Professional Codes of Ethics* that guide the conduct of public agents. It is everyone's duty to ensure an adequate way to open, build and maintain these relationships, as set forth in this policy and the law.
- f) Do not allow, authorize or agree that its Professionals to use their position in the Group, or their relationship with public or private decision-makers, to obtain any kind of advantage, for themselves or for any directly or indirectly related person. It is also prohibited to require or request an undue advantage, including in cash, in exchange for performing routine professional tasks, such as obtaining information, energy connection, project approval, or omission of statutory obligations, such as inspection and application of penalties for breach of agreements.
- g) not make any payment, known as speed money, by itself, or through third parties, through which an action, service or governmental act may be improperly expedited or in order to ensure the performance of any action or service in relation to its normal conditions of performance or service, especially if the act or omission may characterize undue favor.
- h) not finance, fund, sponsor or in any way subsidize, by itself, by its Professionals or third parties, the practice of the illegal acts provided for in this Policy, in the *Society's Code of Conduct* or in the Brazilian anti-corruption legislation.

- i) prohibit influence peddling. Although the Group may accept former public servants, or allow them to provide services to it, subject to the impediment periods established by the regulations of the respective public agencies of origin, it does not accept, under any circumstances, the practice of trafficking of influences, and the performance of these professionals shall be based on ethics and compliance with the law. The same principle applies to its Professionals who have a family degree of kinship with public agents who, in the exercise of their duties, hold some level of decision-making power.
- j) implement appropriate training programs and communication plans for the Group's professionals with sufficient regularity to ensure the updating of their knowledge on the topic of this Policy. Particularly, all Professionals shall receive training on the *Code of Conduct* to avoid any type of fraud, corruption, money laundering, bribery or extortion.
- k) promotes a climate based on transparency, integrating the various crime prevention systems, maintaining the appropriate internal channels, in accordance with the internal informant information and protection system, to allow Professionals, suppliers, shareholders and the external public to report any irregularities, inappropriate, illegal conduct, contrary to the *Code of Conduct*, or any conduct that violates the Society's Governance and Sustainability System.

To this end, the Society and the other societies of the Group have established appropriate channels for that its Professionals, suppliers, third parties, customers and the general public can submit complaints informing possible irregular conduct related to compliance with the law (including the Brazilian Anti-Corruption Law – 12.846/2013 the Group's code of *Conduct* and/or integrity policies, including, in particular, fraudulent acts and behaviors or those that constitute corruption in any of its forms.

- I) ensure that all Professionals remain vigilant regarding the practice of illegal acts, in particular regarding the fight against corruption and money laundering. It is the duty of all Professionals and suppliers to report any situations that may involve suspicions or risks of corruption, bribery, extortion, illicit payments and money laundering, as well as suspected violations of the Law, the *Code of Conduct* or corporate policies. For this purpose, the Group provides communication channels, in accordance with the Internal Information and Whistleblower Protection System, with independent management by the Compliance Unit, ensuring anonymity and confidentiality of information.
- m) not to adopt any form of retaliation, directly or indirectly, against persons who have communicated, through the channels referred to in the previous item or by any other means, the practice of any improper conduct or any act contrary to the law or to the Governance and Sustainability System, including the provisions of the *Code of Conduct*, acting in accordance with its Compliance Policy and the internal Information and Whistleblower Protection System, unless they have acted in bad faith.

- n) to identify and assess the risks associated with fraud, corruption, bribery and money laundering in the activities of the Society and other Group's societies.
- o) establish appropriate controls and preventive measures (including, but not limited to, implementation of internal regulations and procedures approved for this purpose) aimed at preventing and mitigating the risks associated with fraud and corruption in all its forms in the activities of the Society's activities and other Group societies, and, in particular, in all transactions involving relationships with third parties.
- p) Ensure that the relationship between Group societies and their suppliers are based on legality, business ethics, efficiency, transparency and honesty, and that no supplier offers or grants to any public officials, other persons involved in the exercise of public function, authorities, third parties or Group Professionals, in activities carried out by the Group or on its behalf, directly or indirectly, gifts, tips, facilitation payments or other undue benefits or unauthorized advantages, in cash or any means, for the aim of obtaining favorable treatment in the award or maintenance of a contract or personal or supplier gain.
- q) to promote appropriate measures for suppliers to comply with the policies and procedures established within the Group regarding the prevention of corruption, in any of its forms. The Society and other Group societies have a channel, integrated into the Internal Information and Whistleblower Protection System, which constitute the preferred channel for reporting on irregular or potentially illegal conduct and acts or those contrary to the law or the Governance and Sustainability System and for handling complaints or information that are sent.
- r) ensure that all contracts entered into third parties to act on behalf of the Society include anti-corruption clauses to ensure compliance with this Policy. Although the Society has its own anti-corruption clauses, it is possible, upon assessment by the *Compliance Unit*, for the Society to adhere to the anti-corruption clauses of its counterparties, provided that the basic principles of anti-corruption are contemplated therein.
- s) in the case of standardized contracts by regulatory bodies or public entities, or adhesion contracts of business partners, and if it is not possible to include anti-corruption clauses due to the impossibility of changing their content, the provisions of the previous paragraph may not apply, provided that there is a prior assessment of the *Compliance Unit*.

The Society has provided adequate channels for the members of its management bodies, its Professionals, its suppliers, as well as other third parties provided for in the regulations, to report possible irregular conduct or potential unlawful acts or acts contrary to the law or to the Governance and Sustainability System that refer to or affect the scope of their respective activities, including: in particular, potential fraudulent acts and conducts or conducts that promote corruption in any of its manifestations.

These channels are integrated into the internal information system in accordance with the provisions of the Internal Information and Whistleblower Protection System and constitute the preferred channel for the communication of the above-mentioned conducts and acts and for the handling of complaints or information received in relation to them.

4. General provisions

- 4.1. Violations of the Anti-Corruption Law may result in serious penalties for the Group and its Professionals and/or representatives directly or indirectly involved in corrupt practices. Accordingly, the practice of corruption, fraud, bribery or money laundering by a Professional or Group's representative is punishable and shall result in penalties that may include the termination of the employment contract or the provision of services or supply of materials, as the case may be, as well as civil, administrative and criminal sanctions, as provided for by law.
- 4.2. In the event of involvement with corruption, bribery or money laundering practices, and after assessment by the Society's legal department, the professional may be removed from their activities until the conclusion of the investigations, considering the characteristics and the severity of the case in concern.
- 4.3. No Professional, supplier or service provider will be penalized due to delay or loss of business resulting from their refusal to pay or receive bribes or kickbacks or from carrying out any act that is characterized as corruption.
- 4.4. Doubts about the content and application of this Policy or about any situations that may involve suspected corruption, bribery, extortion or money laundering shall be referred to the *Compliance Unit* or to the Compliance Officer in the Group's societies, or registered in the consultation channel made available by the Society.

5. Implementation and monitoring

- 5.1. The *Compliance Unit* will proactively ensure the application and effectiveness of this Policy and will disclose its content to its recipients, without prejudice to the responsibilities of other bodies and departments of the Society.
- 5.2. The Sustainability Committee shall periodically review the content of the Policy, ensuring that it reflects current international recommendations and best practices. It will also propose to the Board of Directors any amendments and updates that contribute to its development and ongoing improvement, taking into account, where appropriate, any suggestions and proposals of the *Compliance Unit*.

* * *

This Policy was initially approved by Neoenergia's Board of Directors on December 17, 2015 and last reviewed and modified at the Board of Directors' Meeting on October 16, 2025.