Biodiversity Policy

Updated on October 16th, 2025

NEOENERGIA S.A.'s (the "Company") Board of Directors has the power to prepare, evaluate and consistently review the Company's Governance and Sustainability System, as well as approve and update policies that contain guidelines that govern the Company's performance. They may also provide notice of, as applicable, the policies that, during the exercise of their autonomy, they decide to approve at companies that are part of the group where the dominant entity is, as established by law, the Company (the "Group").

In the exercise of these powers and within the scope of the legislation, the Company's Bylaws and the Purpose and Values of the Neoenergia Group, as well as the Sustainable Development Strategy, the Board of Directors approves this Biodiversity Policy (the "**Policy**"), which respects, develops and adapts, in relation to the Company, the Neoenergia Group's Ethics and Basic Governance and Sustainability Principles.

The degradation of ecosystems and the decline of biological diversity represent environmental, economic and social risks. The Company is aware of the interrelationships between its activities and biodiversity and identifies their potential adverse material effects on ecosystems and species throughout the life cycle of its facilities.

1. Scope of application

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

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

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

2. Purpose

The purpose of this Policy is to establish a framework to articulate the Company's strategy and business model in a manner consistent with its commitment to protecting and promoting biodiversity in a manner that contributes to a nature-positive community.

This Policy is in line with the expectations of the Company's Interest Groups, which are set out in the objectives of the Kunming Global Biodiversity Framework – Montreal 2022.

3. Principles of action

To realize its commitment to biodiversity, the Company will be guided by the following principles of action, which will be applicable to all its business activities:

- a) Integrate biodiversity into its internal strategic planning and operational decisionmaking and promote it in other Group companies:
 - (i) seek a positive impact on nature in their own operations;
 - (ii) take a leading position in the conservation and promotion of biodiversity in its own sector of activity, either directly or through the establishment of alliances with other agents; and
 - (iii) contribute to and promote the cultural change needed to "Live in harmony with nature" (United Nations (UN) Convention on Biological Diversity's 2050 Vision).
- b) Integrate biodiversity into the established environmental management model, together with the circular economy and climate action, with the aim of assessing, analyzing, managing and reducing risks to natural capital. This integration should cover the identification of actions and opportunities to improve resource management and optimize investments and costs, establishing goals, indicators and criteria for the control, monitoring and audit of direct operations.
- c) Avoid, as far as possible, the location of new infrastructure projects in areas protected for their ecological, biological, cultural or landscape value or in areas classified as of high biodiversity value when the value of these areas is affected, unless there are no viable alternative solutions.
- d) Avoid or reduce deforestation associated with its activities and promote the principle of no net deforestation in its value chain.
- e) Identify, quantify and evaluate the impacts, dependencies, risks and opportunities of its activities during the life cycle of the facilities.
- f) Apply the hierarchy of mitigation and conservation (avoid, minimize, restore and ultimately compensate) to the management of impacts and dependencies in the phases of infrastructure projects in line with a vision of a positive nature.

- g) Manage and offset the negative impacts produced on the environment, prioritizing the principle of equality and nature-based solutions, facilitating the connectivity of populations and encouraging the development of areas of special protection or private conservation.
- h) Where relevant, develop flora and fauna monitoring plans, especially protected or vulnerable species, so that the interaction of infrastructures with the environment can be continuously evaluated.
- i) Identify and establish management plans for invasive species that pose a risk to the ecosystems and native species of the places where it operates.
- j) Participate in the development of research, conservation, education and awareness-raising projects, collaborating on biodiversity issues with public administrations, non-governmental organizations, communities and other stakeholders.
- k) Promote biodiversity knowledge and training among its professionals, as well as among outsourced employees and suppliers.
- Promote the application of traceability mechanisms and systems to certify compliance with sustainability criteria or standards in products, components and raw materials that are directly or indirectly supplied to the Company and, especially, in those that have actual or potential impacts of relative importance on biodiversity and ecosystems along the value chain.
- m) Transparently inform about the Group's actions within the framework of biodiversity, the presence of facilities in protected areas and research, conservation, education and awareness-raising actions, periodically publishing a report on biodiversity.

4. Priority lines of action

The Company will promote the following priority lines of action to develop the principles of action contained in this Policy:

a) Measure: continuously identify, quantify and evaluate the impacts and dependencies of natural capital activities related to biodiversity during the life cycle of the facilities, promoting research and improving knowledge of the ecosystems of the environments of the territories where the Group's companies operate.

- b) Act: protect biodiversity and make sustainable use of natural capital, adopting a conservation and mitigation hierarchy, taking into account the needs and expectations of the corresponding stakeholders, integrating best practices throughout the life cycle in its management and promoting actions for the regeneration and conservation of natural heritage.
- c) <u>Transform</u>: drive change by establishing alliances with the corresponding stakeholders, participating in collaborative projects for the improvement of biodiversity, protection and respect for animals, raising awareness of the importance of biodiversity protection and conservation with training actions, internal and external training, awards, publications, as well as sponsorship actions, and communicating internally and externally the impact of the activities of all Group companies in this area.

5. Implementation and monitoring

For the implementation and monitoring of the provisions of this Policy, the Board of Directors has the Corporate Superintendence of Sustainability and Climate Change, which will act in coordination with all the businesses of the companies of the Neoenergia Group, developing the necessary procedures for this.

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This Policy was initially approved by the Board of Directors on July 19, 2018 and last modified at a meeting of the Board of Directors on October 16th, 2025.