COMPLIANCE POLICY

Approved on October 16th, 2025

1. Introduction

The Board of Directors of NEOENERGIA S.A. (the "Company", "Neoenergia") is responsible for designing, evaluating and permanently reviewing the Governance and Sustainability System and, specifically, approving and updating the Company's operating policies, including, if applicable, the policies that, in the exercise of its autonomy of will, decide to approve the integrated companies whose parent entity is, in the sense established by law, the Company ("Neoenergia Group", "Group").

The Company has, over the past few years, developed a corporate culture based on ethics and honesty, seeking to actively participate in the challenge of combating corruption and fraud in all areas of operation of the Neoenergia Group. The Company has established its own Compliance System whose objective is to prevent, manage and mitigate the risk of irregular conduct and unlawful acts or acts contrary to the law and the Governance and Sustainability System, which may be committed within the organization and ensure that the organization acts in accordance with the applicable ethical principles, law, rules and regulations.

This Policy, together with the Policy against Corruption and Fraud and the Internal Whistleblower Information and Protection System, reinforces the Company's firm commitment to its purpose, values, ethical principles and corporate integrity. This commitment covers continuous monitoring and accountability for any acts or conduct that are irregular, unlawful or in disagreement with current legislation and the Governance and Sustainability System. To this end, it is essential to maintain effective mechanisms for communication, awareness and engagement of all professionals, as well as the strengthening of an organizational culture based on ethics and honesty.

In this context, in the exercise of its powers and in accordance with the Bylaws, the Neoenergia Group's Purpose and Values, reaffirming its commitment to ethics and compliance, the Board of Directors approves this Compliance Policy (the "Policy"), which respects, develops and adapts, within the Company, the Neoenergia Group's Ethics and Basic Principles of Governance and Sustainability.

This Policy is supplemented by the Policy Against Corruption and Fraud and the Whistleblower Internal Information and Protection System Document.

2. Scope of Application

2.1. This Policy applies to Neoenergia. Nevertheless, it includes fundamental principles that, in terms of Compliance, complement the Neoenergia Group's Ethics and Basic Principles of Governance and Sustainability. For this reason, such principles must guide the performance and development of standards by the other companies of the Group, in the exercise of their powers and in the legitimate use of their decision-making autonomy.

- 2.2 The companies that make up the Group may adopt their own principles and standards, provided that they comply with the grounds established in this Policy. Likewise, the principles of this Policy must be applied to the Neoenergia Institute, or entities of the same nature linked to the Group.
- 2.3. Neoenergia will, whenever possible, in companies in which it participates in the share capital but without holding control, influence, through its representatives in the management bodies, the adoption of the principles contained in this Policy.
- 2.4. In the case of companies in which Neoenergia participates, and which are not part of the Group, as well as joint ventures, temporary companies of companies or other entities in which it assumes management, the Company shall promote the alignment of its standards with the basic principles regarding compliance contained in this Policy.

3. Purpose

- 3.1. The purpose of this Policy is to establish the basic principles of action that guide the Company's commitment to the prevention, detection and response to any irregular, illegal or non-compliant conduct with current legislation or the Governance and Sustainability System. It also aims to highlight the Company's active stance in combating such practices, as an expression of its compliance culture, its social commitment to the public interest and the preservation of its reputation, institutional image and market value, including the value of its shares and its brand.
- 3.2. Thus, this Policy reaffirms, on the one hand, the Company's non-negotiable commitment to its purpose, its values and the ethical principles that guide its performance, as well as to continuous surveillance and accountability for conduct that violates the legislation or standards established by the Governance and Sustainability System. On the other hand, it sends a strong message to its shareholders, managers, professionals and other related parties that the Company repudiates any irregular, unlawful or unethical conduct in its performance.

4. Basic principles of performance

- 4.1. The basic principles of performance that the Company assumes and promotes in terms of Compliance are as follows:
- a) Promote a preventive culture based, on the one hand, on the principle of "zero tolerance" for irregular, illegal, or unlawful acts or acts contrary to the Governance and Sustainability System; and, on the other hand, on the application of the principles of ethics and responsible behavior that should govern the actions of members of the Company's management bodies and professionals, regardless of their hierarchical level or functional dependence, and of its suppliers.

This principle of "zero tolerance" is absolute and prevails over the possible obtaining of any type of benefit (whether financial or otherwise) for the Company or its directors or professionals, when this is based on a business or transaction that is irregular, illicit or contrary to the law or the Governance and Sustainability System.

- b) Within the scope of promoting its preventive culture, promote self-control processes in the actions and decision-making of the members of the management body and professionals, so that their actions are based on four basic premises: (i) that are ethically acceptable; (ii) that are legally valid and comply with the provisions of the applicable legislation and internal rules, including the Governance and Sustainability System and, in particular, the Code of Conduct for Administrators, Professionals and Suppliers; (iii) that are carried out within the scope of Neoenergia's corporate interest; as well as (iv) that are willing to assume responsibility for them.
- c) Identify and assess, in Neoenergia's activities, the risks associated with irregular conduct and unlawful, illegal or contrary to the law or the Governance and Sustainability System.
- d) Establish appropriate controls and preventive measures (including, but not limited to, those provided for in the internal regulations and procedures approved for this purpose) for the identification, control, mitigation and prevention of irregular actions, unlawful acts or acts contrary to the law or the Governance and Sustainability System, as well as the risks identified, in accordance with the provisions of the General Bases of Corporate Risk Management and the Sustainable Development Policy.
- e) Adopt the appropriate measures so that the relations between Neoenergia's professionals with any other company and its members are governed by the principles of transparency and honesty, as well as respect for free competition.
- f) Encourage Neoenergia's relations with its shareholders to be based on ethics and integrity.
- g) Ensure that Neoenergia's relationship with its suppliers is based on legality, business ethics, efficiency, transparency and honesty and ensure that they comply with the established policies, rules and procedures, in particular in relation to the prevention of corruption in any of its manifestations, adopting the appropriate due diligence measures to promote fair, sustainable and responsible business conduct in all supply chains.
- h) Implement appropriate training programs and communication plans for the Company's professionals, as well as for third parties with whom it regularly interacts, on the duties imposed by applicable legislation in any of the areas of its activities or established in the Governance and Sustainability System or other internal regulations and the consequences of non-compliance, frequently enough to ensure that its knowledge on the subject of this Policy is updated.

In particular, specific training programs must be carried out to provide information

on the Internal Information and Whistleblower Protection System and its operation, as well as on the procedure established to manage complaints and information received through the system and the measures to protect and support whistleblowers.

- i) Sanction, in accordance with the provisions of the applicable legislation: (i) conduct that contributes to avoiding or hindering the discovery of irregularities or unlawful acts or acts contrary to the law or the Governance and Sustainability System; (ii) the violation of the specific duty to communicate, through internal communication channels (as defined in the Internal Information and Protection System of the Informant) potential irregularities or violations of which they are aware; and (iii) the adoption of any type of retaliation against the whistleblower (or persons related to him) of the aforementioned conduct.
- j) Seek a fair, non-discriminatory and proportionate application of sanctions, in accordance with the provisions of applicable law and internal regulations at all times.
- k) Provide all assistance and cooperation that may be required by internal or judicial and administrative bodies or by national or international institutions and organizations, including antitrust authorities, in the regular exercise of their powers and in accordance with applicable legal requirements, for the investigation of alleged irregular or unlawful acts or contrary to the law or the Governance and Sustainability System that may have been committed by members of the Company's management bodies or professionals and that refer to or affect the scope of its activities.
- 4.2. The monitoring and compliance with the principles contained in this Policy contribute to the full realization of the Neoenergia Group's Purpose and Values and the corporate interest, in accordance with the applicable legislation and, in particular, with the Governance and Sustainability System and in line with the principles and guidelines of conduct aimed at ensuring the ethical and responsible conduct of the Company's directors, professionals and suppliers.

5. The Compliance System

5.1 Neoenergia has a Compliance System, which integrates all rules, formal procedures and material actions aimed at ensuring that the Company acts in accordance with ethical principles, the law and internal regulations, especially the Governance and Sustainability System, contributing to the full realization of the Neoenergia Group's Purpose and Values and the corporate interest, as well as preventing, managing and mitigating the risk of regulatory and ethical violations, which may be committed by directors, professionals or suppliers thereof within the organization.

- 5.2. The Company's Compliance Unit proactively and autonomously supervises the implementation and effectiveness of its Compliance System, without prejudice to the responsibilities corresponding to other bodies and divisions of the Company.
- 5.3. The Compliance System is in a continuous review process to incorporate the most advanced international practices and trends in this field and the regulatory requirements of each moment, in addition to ensuring the dissemination, implementation and monitoring of the principles of action established in this Policy.
- 5.4. To this end, the Company's Compliance Unit, constituted according to standards of independence and transparency, and which has at least one member not linked to any of the Group's companies, has the autonomy and capacity for initiative and control necessary, with the appropriate material and human resources to perform its functions.
- 5.5. The fundamentals of the Company's Compliance System are, on the one hand, its crime prevention program and, on the other, the internal information system, which allows members of the management bodies, professionals, suppliers and other third parties to report any irregular conduct or potential illegal acts, in disagreement with current legislation or the Governance and Sustainability System. This includes, in particular, situations involving fraud or acts related to corruption, in any of its forms.
- 5.6. The internal information channels made available for this purpose are part of the Internal Information and Protection System for Informants, being the preferred means for forwarding complaints, as well as for the proper treatment of the information received.
- 5.7. The effectiveness, compliance and constant evolution of the Company's Compliance System will be periodically evaluated by external and independent entities.

6. Crime Prevention Program

- 6.1. Regarding the basic principle regarding the identification and assessment of risks associated with irregular conduct and unlawful acts or acts contrary to the law or the Governance and Sustainability System, the Company conducts, through the Compliance Unit and other competent bodies, a specific and effective program to prevent the commission of crimes understood as the set of measures aimed at preventing and mitigating the risk of committing possible crimes and detecting and reacting to their commission.
- 6.3. The purpose of this program is to: (i) reinforce the Company's commitment to combating crimes, in particular corruption in any of its manifestations and fraud; and (ii) demonstrate to third parties and to judicial and administrative bodies that the Company effectively fulfills its duties of supervision, monitoring and control of its activities, establishing adequate measures to prevent crimes; iii) exercise due diligence in its activities and control over the members of its management bodies, its professionals and other related persons, considering its governance model, including in this control the supervision of potential situations of criminal risk that may arise within the scope of its activity, even when it is not possible to attribute it to a specific individual.

- 6.4. The Company's Compliance Unit is responsible for ensuring the implementation, development, updating and compliance with the Company's crime prevention program, as well as for coordinating its implementation, development and compliance with equivalent programs in the other companies of the Group, without prejudice to the competencies and responsibilities corresponding to other bodies and divisions of the Company and, if applicable, to the administration and management bodies of the controlled companies and the compliance units of these companies.
- 6.5. On the other hand, the Company's Compliance Unit will evaluate, at least once a year, the compliance and effectiveness of its program for the prevention of crime and will evaluate the convenience of its periodic modification and updating, whenever circumstances so require.

7. Coordination at Group level.

7.1. The Compliance Unit will be responsible for establishing and maintaining the framework for coordination, collaboration and information flow with the other compliance units and those responsible for the compliance function of the Group's member companies. The objective is to ensure the promotion of the highest ethical and integrity standards in the scope of compliance, with special attention, but not limited to, the following aspects: investigation procedures; risk identification, analysis and assessment; implementation of measures and controls to mitigate these risks; internal regulations related to compliance; as well as the preparation and execution of communication and training plans.

8. Implementation and monitoring

- 8.1 The Company's Compliance Unit proactively supervises the application and effectiveness of this Policy and discloses its content among its recipients, all without prejudice to the responsibilities corresponding to other bodies and boards of Neoenergia.
- 8.2. The Sustainability Committee will periodically review the content of this Policy, ensuring that it reflects the recommendations and best international practices in force at all times, and will propose to the Board of Directors the modifications and updates that contribute to its development and continuous improvement, taking into account, where appropriate, the suggestions and proposals made by the Compliance Unit.

This Policy was initially approved by the Board of Directors on July 17, 2023 under the name Compliance Policy and Internal Whistleblower Protection and Reporting System and last modified on October 16th, 2025, changing its name to Compliance Policy.