Corporate Tax 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 addition, the Board of Directors is responsible for formulating the tax strategy and approving investments or operations that, due to their high amount or characteristics, have special tax relevance.

In the exercise of these powers and within the scope of existing legislation, the Company's Bylaws and the Neoenergia Group's Corporate Purpose and Values, as well as its Sustainable Development Strategy, the Board of Directors hereby approves this Corporate Tax Policy ("the **Policy**"). This Policy will respect, develop and adapt the Group's Core Ethical Principles of Governance and Sustainability.

1. Scope of Application

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

These principles must also guide, when applicable, the performance of Instituto Neoenergia, 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 company associations and other entities it manages, with the principles contained in this Policy.

2. Purpose

The purpose of this *Policy* is to establish the basis for defining the Company's tax strategy, based on excellence and commitment to the application of good tax practices, within the framework of the Group's corporate structure and corporate governance.

The tax strategy is based on three fundamental pillars: compliance with tax obligations; permanent cooperation with tax authorities; and transparency. In addition, the Company will seek adequate coordination of the practices followed by the Group companies in tax matters, all within the scope of achieving the social interest and supporting a long-term business strategy that avoids tax risks and inefficiencies in the execution of business decisions.

For this, the Company takes into account all legitimate interests, including public ones, that converge in its activity. In this sense, the taxes that the Group's companies collect, in the places in which they operate, constitute their main contribution to the support of public loads and, therefore, one of their main contributions to society.

3. Principles of action

The Company's compliance with its tax obligations and its relations with tax administrations will be governed, in addition to the Group's Ethics and Basic Principles of Governance and Sustainability, by the following operating principles:

- a) Ensure compliance with tax legislation and rules in the different states and municipalities in which the Group's companies operate through the payment of taxes that are due in accordance with the legal system;
- b) Adopt decisions in tax matters based on a reasonable interpretation of the applicable legislation and rules, in close connection with its activity;
- c) Prevent and reduce significant tax risks, taking care that taxation maintains an adequate relationship with the structure and location of activities, with human and material resources and with business risks;
- d) Enhance a relationship with the tax authorities, governed by the principles of legality, transparency, loyalty, trust, professionalism, collaboration, reciprocity and good faith, without prejudice to the legitimate controversies that, respecting the principles of action established in this section of the Policy and in the defense of the social interest, may arise with such authorities; and
- e) Inform the management bodies about the main tax implications of the operations or matters that are submitted for their approval, when they constitute a relevant factor to form their will.

4. Good tax practices

In applying the principles set forth in the previous section of this Policy, the Company assumes and promotes the following good tax practices:

- a) Not to use artificial structures, unrelated to its own activities and with the sole purpose of reducing its tax burden or, in particular, to carry out transactions with entities linked exclusively to the erosion of tax bases or the transfer of benefits to low-tax territories;
- b) Avoid structures that are not fully transparent with the intended tax purposes, being understood as those intended to prevent the knowledge by the competent tax administrations of the final person responsible for the activities or the ultimate holder of the assets or rights involved;
- c) Not to constitute or acquire, directly or indirectly, companies headquartered in tax havens, with the sole exception of the cases in which it is obliged to do so because it is an indirect acquisition in which the company headquartered in a tax haven is part of a group of companies. If there is an indirect acquisition, the provisions of the procedure for the constitution or acquisition of interests in companies domiciled in tax havens approved by the Company's Board of Directors must be observed in this case;
- d) Collaborate with the competent tax administrations in the detection and search for solutions in relation to fraudulent tax practices of which the Company is aware that may develop in the markets in which the Group companies are present;
- e) Provide information and documentation of tax relevance that, in the exercise of their powers, the tax administrations request, in the shortest possible time and with the due scope;
- f) To inform and properly discuss with the tax authorities all material matters of fact of which it is aware in order to instruct, in its case, the files in question and to enhance, as far as reasonably possible and without neglecting good business management, the agreements and conformities in the course of the inspection procedures; and
- g) Provide the channels that allow the denunciation of conduct that may involve the practice of any irregularity or any act contrary to the law, the Governance and Sustainability System, the Neoenergia Group's Ethics and Basic Principles of Governance and Sustainability, including the standards of action established in the Code of Conduct Administrators, Professionals and Suppliers and, consequently, of action in tax matters.

5. Implementation and Coordination of the Group's tax strategies

The Board of Directors is responsible for formulating the tax strategy and approving investments or transactions that, due to the amount or nature, are of significant relevance.

In turn, the implementation and monitoring of the fiscal strategies established by the Company's Board of Directors are the responsibility of the companies that integrate it, in accordance with the corporate and government structure defined in the Governance and Sustainability System.

As a result, the Company's Board of Directors, through its Chairman, and the members of the Executive Board of Asset Control and Planning, will promote the supervision, organization, coordination and monitoring of the principles of action and good practices of the Company's business, always observing the corporate purpose of the company and taking care of the interests of the shareholders that make up the Group.

The Audit Committee, in accordance with the provisions of its Regulations, will annually provide the Board of Directors with information on the tax practices and criteria applied by the Company and on the degree of compliance with the tax strategy by the Group companies during the fiscal year. In addition, in the case of transactions or matters that must be submitted for approval by the Board of Directors, the committee will inform about their tax consequences, when they constitute a relevant factor.

The companies that make up the Group will be responsible for complying with their tax obligations and implementing the tax strategies established at Group level in their respective locations and businesses, respecting the principles and good tax practices set forth in sections 3 and 4 of this Policy. As they are being applied, they must ensure compliance with these principles and good practices based on the applicable regulations in each jurisdiction, assuming the responsibility of determining, supervising, organizing and coordinating, in the respective countries that operate, the fulfillment of these criteria to be followed in the application of taxes, which by their nature, affect more than one company of the Group.

The provisions of the previous paragraphs shall be understood without prejudice to and with respect to the corporate autonomy of the subsidiaries of the main companies and their own responsibility in the fulfillment of their tax obligations in compliance with the principles and good practices set forth in items 3 and 4 of this Policy.

The Tax Superintendence will approve and periodically review the guidelines for assessing and managing the relevant tax risks, applied to all Group companies, which will include the objective criteria for classifying operations according to tax risks, as well as the different procedures for their approval. This same Superintendence will act as the body responsible for tax compliance within the Company, in coordination with the Company's Compliance Unit,

proactively and independently ensuring compliance with the tax rules and strategies defined by the Group.

6. Transparency

The Group's companies will adopt the necessary control mechanisms to ensure, within an adequate business management, compliance with the legislation, tax rules and principles of good practices listed in items 3 and 4 of this *Policy*. Likewise, it will allocate for such purposes adequate and sufficiently qualified human capital and material resources.

Annually, the main companies of the business will inform the Company of the degree of compliance with this *Policy*.

In addition, in compliance with the commitment to transparency in relations and communication with its stakeholders, the company will disclose the most relevant information about the Group's performance in tax matters and its tax contribution to the support of public charges in the main places where it operates, ensuring that the information is clear, useful and true.

7. Implementation and Monitoring

For the implementation and monitoring of the provisions of this Policy, the Board of Directors has the Tax Superintendence, which will proactively and independently ensure compliance with the principles and best tax practices provided for in items 3 and 4.

The Company's Audit Committee, in accordance with the regulation, will provide the Board of Directors with annual information on the Company's compliance with this Policy in each fiscal year.

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This Policy was initially approved by the Board of Directors on July 19, 2018 and last reviewed and updated at the Board of Directors' Meeting held on October 16th, 2025.