

# Crime Prevention Policy

Updated July 15, 2021

## 1. Introduction:

1.1. The Board of Directors of NEOENERGIA S.A. (the "Company") is vested with the powers to prepare, assess and review the Company's Governance and Sustainability System on an on-going basis and, specifically, to approve and update, the corporate policies, which contain the guidelines governing the conduct of the Company and of the companies that comprise the Group, for which the Company is the controlling entity, within the meaning established by law (the "Group").

1.2. In the exercise of these powers and in compliance with the Purpose and Values and with its culture of preventing wrongdoings, it establishes this Crime Prevention Policy (the "Policy").

## 2. Purpose

2.1. This Policy aims to make clear to all Group's managers, executives and employees, as well as to third parties related to it, a strong message of opposition to the practice of any criminal and illegal act, as well as clearly expressing the Group's desire to combat such practices and avoid a possible deterioration of the image and reputation and, ultimately, of the Company's value participation and brand.

2.2. This Policy, together with the Corruption and Fraud Policy, consolidates the Group's commitment to the permanent surveillance and sanction of improper or unlawful acts and behavior, with the maintenance of effective communication and awareness mechanisms for all professionals and with the improvement of its corporate culture based on ethics and honesty.

## 3. Scope

3.1. This Policy applies to all Company's managers, executives, employees and interns (together, the "Professionals"), as well as to companies comprising the Group and to other investees in which the Company has managements influence in the management, within the limits imposed by Law.

3.2. The Group has a governance model in which decentralized executive responsibilities are taken by those in charge of the Group's business, who enjoy the necessary autonomy to carry out the ordinary and effective management of each of the companies and their decision-making units, whose ordinary control responsibilities have been assigned through their respective boards of directors and management bodies.

3.3. These executive responsibilities are overseen by the Compliance Division and other relevant bodies in order to ensure the implementation and monitoring of the principles of conduct included in this Policy, without prejudice to adequate coordination at all levels of the Group.

3.4. The persons acting as Group's representatives in companies and entities outside the Group shall promote, as far as possible, the implementation of specific and effective programs for the prevention of crime, similar to those of the Group companies.

3.5. The directors, executives and employees of the Group to whom the provisions of this Policy apply must also comply with other standards or policies of a sectorial nature or derived from the national legislation. Appropriate coordination will be established for such standards or policies to be consistent with the principles set forth in this Policy.

3.6 For companies on which the Company does not hold control, to which this Policy is not applicable, the Company shall promote, through its representatives on their management bodies, the alignment of their own policies with those of the Company.

3.7 This Policy shall also apply to the joint ventures, temporary joint ventures and other equivalent situations, over which the Company has management influence.

#### **4. Principles of conduct**

4.1 The basic principles of conduct governing this Policy are as follows:

a) Integration and coordination: of the set of actions necessary to prevent and combat the possible practice of unlawful acts by any Group professional, in line with the provisions of the Anti-Corruption and Fraud Policy, the General Corporate Risk Management Policy and the General Corporate Social Responsibility Policy.

b) Transparency: the Company shall create an environment of transparency, integrating the different systems developed for the prevention of crimes, maintaining appropriate internal channels to facilitate the communication of possible improper acts, among which the whistleblowing channel, the ombudsman channel in companies and the investor relations channels, which allow the Group's professionals, Company's shareholders, suppliers and society in general to report financial accounting or not accounting wrongdoings, and to communicate other behaviors that may imply a violation of the Company's Corporate Governance System or in practice, by any Group professional, of any act contrary to the law or to the rules of the Code of Ethics.

c) The Group companies shall provide any assistance and cooperation that may be required by national or international judicial or administrative bodies or institutions to investigate allegedly criminal, fraudulent or unlawful facts that may have been committed by their professionals.

d) Legality: act at all times, in compliance with the legislation in force and within the rules established by the Code of Ethics, and in compliance with the Company's internal regulations.

e) Prevention: Promote a preventive culture based on the "zero-tolerance" principle against the practice of illegal acts and on the application of the principles of ethics and responsible behavior of all Group professionals, irrespective of their hierarchical level and the country and area in which they work.

f) Self-control: within the context of this preventive culture, the Company shall promote self-control process in actions and decision-making by employees and executives, and so that any action of a Group professional is based on four basic premises: (i) that the action is ethically acceptable, (ii) that it is legally valid, (iii) that it is desirable for the Company and the Group, and (iv) that the professional is willing to be liable for it.

g) Ensure that the Compliance Division has necessary material and human resources to monitor the operation and compliance with this Policy on an effective and proactive basis,

without prejudice to responsibilities that correspond to other bodies and departments of the Company and, where appropriate, the administrative and management bodies of the subsidiaries and the main Group's business.

h) Develop and implement adequate procedures for the control and full management of crime prevention in all Group companies, maintaining the emphasis in proactive activities, such as prevention and detection, rather than in reactive activities, such as investigations and sanction.

i) Investigate any information related to the practice of any allegedly criminal, fraudulent or unlawful act, irrespective of its amount or the persons involved and, as soon as possible, ensuring the confidentiality and anonymity of the complainant and the rights of investigated persons.

j) Search for a fair, non-discriminatory and proportionate application of sanctions, pursuant to the provisions of the applicable legislation at all times.

k) Communicate to all Group professionals the responsibility to report any fact that constitutes a possible criminal infraction or wrongdoing that they have evidence through the available communication channels and specifically about any indication or suspicion that a transaction made or expected to be made could be linked to money laundering activities or the financing of illegal activities.

l) Implement adequate training programs for Group's professionals, both on-site and through any other appropriate method, in the duties imposed by the applicable legislation, with sufficient frequency to ensure the updating of their knowledge in this matter.

m) Apply disciplinary sanctions, pursuant to what is established in the applicable legislation to conducts that aim to conceal or prevent the discovery of crimes, as well as the infringement of the specific duty to inform the control bodies of the violations that could have been detected.

## 5. Crime prevention programs

5.1. For the development of this Policy, the Company has establish, through the Compliance Division and other relevant bodies, a specific and effective program, applicable to all Group companies, to prevent crimes (as a set of measures for the prevention, detection and reaction to possible criminal practices), which shall also extend to the prevention, administrative infractions and serious wrongdoings, considering the provisions of Brazilian civil and criminal law, without prejudice to applicable regulations in any other jurisdiction in which the Company carries out its activities.

5.2. The Crime Prevention Program aims to: (a) ensure before third parties and before the judicial and administrative bodies that the Group companies effectively fulfill the duties of management, inspection and control of their activity, by establishing appropriate measures to prevent crimes or significantly reducing the risk of their practice; (b) exercise, in line with its corporate governance model, the due control required by law, including the inspection of potential criminal risk situations that may arise within the scope of its action, even if it is not possible to assign it to a specific person; and (c) reinforce the existing commitment to combating crimes, including fraud and corruption, in all its manifestations.

5.3. The action and inspection protocols to reduce the risk of criminal offenses and, in general, wrongdoings (illegal conduct or conduct contrary to the Governance and Sustainability System, including the Code of Ethics) are part of the content of these programs and are supplemented by effective, continuous and updated control systems.

## 6. Control, assessment and review

### a) Control:

The Compliance Division is responsible for supervising the implementation, development and compliance of the Crime Prevention Program of the Company and the Group as well as supervising and coordinating the implementation, development and compliance of equivalent programs in other Group companies, without prejudice to the responsibilities which correspond to other Company's bodies and departments, including management bodies of subsidiaries and the main Group's businesses.

To this end, the Compliance Division shall be vested with the necessary initiative and control powers to monitor the operation, effectiveness and compliance with this Policy, seeking at all times the adequacy of programs to prevent the practice of crimes to the needs and circumstances of each company of the Group.

### b) Assessment:

The Compliance Division shall assess, at least on an annual basis, the compliance and effectiveness of the compliance and effectiveness of the crime prevention programs of the Group companies and, in any case, upon occurrence of relevant infractions related to the programs or changes occur in the organization, in the control structure or in the activity developed by the Group's companies, assessing the need and convenience of improvements.

### c) Review:

This Policy shall be periodically reviewed and the proposals for amendment, improvement and updating shall be approved by the Company's Board of Directors.

\* \* \*

This Crime Prevention Policy was initially approved by the Board of Directors on July 19, 2018 and last reviewed and amended at the Board of Directors' Meeting held on July 15, 2021.