

Policy for the Preparation of the Neoenergia Group's Financial and Non-Financial Information

Updated 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 existing standards, the Company's Articles of Incorporation and the Neoenergia Group's Corporate Purpose and Values, as well as its Sustainable Development Strategy, the Board of Directors hereby approves this Policy for the Preparation of the Neoenergia Group's Financial and Non-Financial Information (the "**Policy**"). This Policy will respect, develop and adapt, the Neoenergia Group's Core Ethical Principles of Governance and Sustainability in relation to the Company.

This Policy recognizes, as a strategic objective, that permanent attention must be paid to the transparency of the financial information provided to the markets and the Company's consolidated non-financial information ("**INF**"), published annually. A fundamental element of its strategy is to allow Interest Groups to under the social value generated by the Group's companies and their contribution to the Sustainable Development Goals (SDGs) approved by the United Nations (UN) in accordance with the commitments assumed by the Company.

This Policy also reflects the understanding that the high-level management of all processes and resources of the Company is an essential lever for the creation of sustainable value for Interest Groups and for the fulfillment of the provisions of the Neoenergia Group's Corporate Purpose and Values.

1. Scope

This Policy is applicable to all Group companies, insofar as it contains basic principles that affect both the process of preparing the INF and annual financial statements corresponding to the consolidated results of the Company and its subsidiaries. Additionally it refers to the interim statements for the first, second and third quarters

corresponding to the results of the consolidated Company and its publicly traded subsidiaries (only publicly traded companies are subject to quarterly reviews by the external auditor) (the "**Consolidated Financial Information**").

2. Purpose

The purpose of this Policy is to define an orderly process for the preparation of the Consolidated Financial Information and the INF, which applicable to all companies of the Group. It seeks to ensure that its preparation is structured with standardized information provided by the different companies of the Group, thereby ensuring that the Company's Consolidated Financial Information and the INF published in the channels provided for by the legislation, and any other additional channels it deems appropriate, is prepared using data provided by the various companies of the Group. Furthermore, the responsibility of the management bodies in the process must be clearly delimited.

Additionally, the preparation process ensures that the Consolidated Financial Information and the INF that the Company develops, approves and publishes are prepared in accordance with the most demanding criteria and standards and, specifically, that:

- i. the Consolidated Financial Information reflects, in all relevant aspects, an accurate and fair view of the equity, financial position, results and cash flows at companies included in the consolidation; and
- ii. the INF reflects, in all relevant aspects, in a reasonable and balanced manner, the environmental, social and governance performance of consolidated group companies, to the extent defined by law and in accordance with international standards.

The similar process defined by strategic shareholders will also be applied to ensure the consolidated financial information provided in Euros that the Company must make available for its own consolidation also reflects the faithful image of the Iberdrola Group's assets, financial situation, results and cash flows based on the criteria defined in this process.

3. Basic principles of action

The basic principles of action that underlie this Policy are:

- a) The management bodies at each company are responsible for the formulation of individual financial information of each of the Group's companies, required by applicable law in such cases;

- b) The Company's Board of Directors prepares at consolidated statement of the Company's INF with its subsidiaries annually. This document also includes the Company's individual non-financial information (the "Annual Sustainability Report");
- c) The Sustainability Committee: (i) will determine the criteria, guidelines and general principles that must govern the preparation of the Annual Sustainability Report. The Report will be developed and described by the Vice-President for Regulation, Institutional Relations and Sustainability in a Guide for the Preparation of Consolidated Non-Financial Information (the "**Guide**"); (ii) will verify that the indicators package and the preliminary version of the content of the Annual Sustainability Report are in line with the Company's sustainable development strategy; and (iii) will issue its report to the Board of Directors prior to preparation of the INF, taking the report prepared by the Audit Commission into account;
- d) The Audit Commission will: (i) supervise the process of preparing and presenting the Annual Sustainability Report; (ii) verify the transparency and integrity of the content of the preliminary version of the Annual Sustainability Report; (iii) inform the Board of Directors of the preparation of the Annual Sustainability Report by the Sustainability Committee ; and (iv) propose the appointment of the independent service provider responsible for verifying the information included in the Annual Sustainability Report to the Board of Directors.
- e) The Vice-President for Regulations, Institutional Relations and Sustainability, or the executive board that comes to assume these functions at the Company, will prepare the Annual Sustainability Report in accordance with the criteria, guidelines and general principles defined by the Sustainability Committee in the Guide;
- f) Without prejudice to the provisions of the law, the management body at each company will also be responsible for preparing financial information related to its respective company that, in such cases, is necessary to prepare the Consolidated Financial Information, when appropriate, in the context of accounting consolidation, in accordance with the models and scopes defined by the Company's Executive Board for Asset Control and Planning (the "**Financial Information for Consolidation**"). The management body must also approve and prepare the non-financial information for the respective subsidiary company and subsidiaries, necessary for the preparation of the INF, in accordance with the models and procedures defined by the Vice-President for Regulations, Institutional Relations and Sustainability or the board that comes to assume these functions, as provided for in the Guide.

These efforts will include, among other aspects, the preparation of the information segmented by geographical area and business area, in line with the criteria used for the preparation of the Annual Sustainability Report.

- g) Management bodies at controlled companies comprising a subgroup will be responsible for approving the Financial Information for Consolidation in which the company itself and its subsidiaries forming part of its subgroup are integrated;
- h) The Company's management body will approve financial information in Euros that will be sent to the strategic shareholder for its consolidation process;
- i) The Financial Information for Consolidation will be prepared in accordance with IFRS Accounting Standards (IFRS Accounting) issued by the International Accounting Standards Board (IASB) in accordance with the accounting practices adopted in Brazil through the Accounting Pronouncements Committee (CPC) and approved by the Brazilian Securities and Exchange Commission (CVM) and the Federal Accounting Council (CFC). Additionally, the management body must also use the guidelines contained in the Accounting Manual for the Brazilian Electricity Sector and the standards defined by ANEEL, whenever they do not conflict with the accounting practices adopted in Brazil and/or with international accounting practices;
- j) Without prejudice to the provisions of the previous principles, the organizations responsible for preparing the non-financial information for each of the Group's companies, in coordination with the Vice-President for Regulations, Institutional Relations and Sustainability or the board that at comes to assume these functions, will agree on the interpretative criteria of the standards applicable to the INF according to the criteria, guidelines and general principles defined by the Sustainability Committee;
- k) Notwithstanding the provisions of the above-mentioned principles, management teams responsible for preparing the Financial Information for the Consolidation of each of the Group companies will coordinate the accounting interpretation criteria to be adopted when preparing such information with the Company's Asset Control and Planning Executive Board. Any discrepancy in this regard must be recorded in writing when submitting Financial Information for Consolidation to the Executive Board for Asset Control and Planning;

- l) Companies for which non-financial information is necessary for the preparation of the Group's Annual Sustainability Report will provide the Company with the necessary support for its preparation, as well as in the process of the verification of information by the independent external provider; and
- m) Companies for which Financial Information for Consolidation falls within the scope of the verification procedures of the Company's external auditors as part of preparation of the consolidated financial information, will ensure that financial information for the consolidation has been previously verified by their external auditor before being sent to Neoenergia's Asset Control and Planning Executive Board, in accordance with the process described in the following section.

4. Process for preparing the Group's Consolidated Financial Information and INF

The Secretariat of the Company's Board of Directors, before the start of each year, will inform the Executive Board for Asset Control and Planning of the expected date for the adoption of the formulation or approval agreement, depending on the specific case, for Consolidated Financial Information. They must notify the Vice Chairpersonship for Regulation, Institutional Relations and Sustainability or the board that comes to assume these functions of the expected date for the preparation of the Annual Sustainability Report.

The Executive Board for Asset Control and Planning will inform the management bodies at the Group's companies the deadlines for sending the Financial Information for the Consolidation corresponding to each company.

The Vice-President for Regulations, Institutional Relations and Sustainability, or the executive board that comes to assume these functions must inform the management bodies at controlled companies of the deadlines for sending the INF corresponding to the respective subgroups to prepare the Annual Sustainability Report. The Company's Board of Directors will prepare the Annual Sustainability Report after analyzing the report issued by the Audit Committee on the process of preparation, presentation, clarity and integrity of the INF, based on a prior evaluation from the Sustainability Committee.

The Executive Board for Asset Control and Planning of the Company or the executive board that comes to assume these functions must inform the management bodies at controlled companies of the deadlines for sending Financial Information for Consolidation corresponding to the respective subgroups for preparation of the Consolidated Financial Information. The Company's Board of Directors will prepare the Annual Sustainability Report after analyzing the report issued by the Audit Commission.

Such communication will be provided in a coordinated manner with the information requirements that the chair of the Company's Audit Commission defines for the issuance of mandatory reports.

5. Powers assigned to the Company's Audit Commission and the Audit Commissions at other Group companies

The provisions of this Policy shall be understood without prejudice to the powers attributed to the Company's Audit Commission and the Audit Commissions at the other companies of the Group, in relation to the financial information on their respective companies.

In particular, the Financial Information for the Consolidation of companies that have implemented their own Audit Commission must be informed by the commission before being submitted for approval by the management body at the company in question.

6. Implementation and monitoring

As a part of the implementation and monitoring of the provisions of this Policy, the Board of Directors relies on the Executive Board for Asset Control and Planning of the Company (or the management body that, at any time, assumes its competencies) with regards to Consolidated Financial Information. The Vice-Chairpersonship for Regulation, Institutional Relations and Sustainability (or the management body that, at any time, assumes its competencies) in relation to the Annual Sustainability Report will develop the necessary procedures for this purpose in a coordinated manner.

Policies for the Preparation of Financial Information and Non-Financial Information, which were initially approved by the Board of Directors on September 6, 2018 and December 9, 2020, respectively, were consolidated under this Policy for the Preparation of the Neoenergia Group's Financial and Non-Financial Information and last updated at the Board of Directors' Meeting held on October 16th, 2025