

# NEOENERGIA COMPLIANCE UNIT INTERNAL REGULATIONS

Updated October 16th, 2025.

# **HEADING I: LEGAL CHARACTERISTICS AND PURPOSE**

Article 1 - legal characteristics, purpose and mission.

1. NEOENERGIA S.A.'s ("The **Company**" or "**NEOENERGIA**") hereby approves *these Bylaws for Neoenergia*'s *Compliance Unit* ("the Bylaws").

The purpose of these Bylaws is to regulate the activities carried out by Neoenergia's *Compliance* Unit (the "Unit"). Their scope will include the main aspects for the development of the Unit's attributes, as well as its relationship with the various departments or functions within the companies that make up its business group ("NEOENERGIA Group" or "the Group"), in order to provide the independence and objectivity needed to fulfill its mission.

- 2. The *Compliance* Unit is configured as an independent internal body constituted within the Company's formal structure and linked to its Board of Directors, through the Sustainability Committee. It is responsible for ensuring proactive compliance with the regulations established in accordance with the Group's Governance and Sustainability System, of which the *Compliance* System is an integral part and acts in the prevention and correction of legal non-compliances and inappropriate or fraudulent conduct. The Compliance Unit seeks to promote and disseminate an ethical and integrity-based culture, and its responsibilities, competencies, budgetary autonomy and independence of action are established in these Regulations.
- 3. The Group's *Compliance* System comprises the standards, formal procedures, and material actions, including the Group's crime prevention program and its Internal Information and Information Protection System (described in HEADING VII. Information MANAGEMENT PROCEDURE), which seeks to (i) ensure Neoenergia's performance is consistent in accordance with the ethical principles, applicable legislation and internal standard, especially the Governance and Sustainability System, (ii) collaborate in the full realization of Neoenergia Group's Corporate Purpose and Values and the business interests, the achievement of Neoenergia Group's *core ethical principles of governance and sustainability*, as well as (iii) prevent illegal conduct that runs contrary to ethical standards or the Governance and Sustainability System, which may be committed by management, employees, and suppliers during the exercise of their duties and activities.
- 4. The Unit will adhere to these Bylaws and other standards that are part of Neoenergia's Governance and Sustainability System, as well as any other applicable internal standard.
- 5. The constitution of the Unit must, without prejudice to the fact that the companies controlled by Neoenergia may form their own Unit or *Compliance* function (jointly, the " **Subsidiary Compliance**



**Units**"), proactively and autonomously guarantee the implementation and effectiveness of the *Compliance* System, which will cover, among other standards, its own crime prevention programs.

# **HEADING II: COMPOSITION.**

# Article 2 – Composition and positions.

- 1. The Compliance Unit will be composed of the members appointed for an indefinite period of time by the Board of Directors in accordance with the proposal presented by the Sustainability Committee and who will hold the following positions:
- a) The Unit President, a position to be occupied by a professional external to the Group's companies by a specialist of recognized prestige in corporate integrity and *Compliance*; b) The members, one of whom will be the Company's *Compliance* Superintendent (the "Superintendent"). Remaining members may be, among other individuals, responsible for different areas or functions related to risk management in *Compliance*; c) The Unit secretary (who is not a member) may be a professional that is internal or external to the Group's companies.
- 2. In accordance with the Governance and Sustainability System, in particular with regards to decentralization of the effective management of business activities and the corresponding individualization and separation of responsibilities applicable to each Group company, the following persons may not form part of the Unit: i) members of any *Compliance* Units that are part of the Group; and ii) Company Management and Tax Directors.
- 3. Compliance Unit members will act independently during performance of their duties and duties in accordance with their position and will have a multidisciplinary profile. They must have the appropriate knowledge, skills and experience to perform their duties.
- 4. The Sustainability Committee, whether on its own initiative or upon a proposal being made by the Unit, may recommend that the Board of Directors appoint new Unit members while considering employees with profiles that, due to the development of the Company's activities, may be considered qualified in performing such functions.
- 5. The main functions of the Unit Secretary will include the following: (i) draw up minutes for Unit meetings; (ii) certify agreements and decisions; (iii) ensure the formal and material legality of actions taken and their regularity according to the Governance and Sustainability System and these Bylaws in particular; and (iv) facilitate, in general, the relations between the Unit and its members with regards to its operations in accordance with the instructions and supervision of its President while providing all the necessary support for the proper functioning of the Unit and holding of meetings.

# Article 3 – The *Compliance* Superintendent.

1. The *Compliance* Superintendent shall manage the entire operation of the Unit and its budget, and will be responsible for taking measures and executing the corresponding action plans and ensuring that the Unit proactively, autonomously and efficiently fulfills its duties, in addition to other functions



it is assigned under the remaining standards of Neoenergia's Governance and Sustainability System. The Superintendent must report regularly to the Unit regarding operations.

# HEADING III. COMPETENCIES AND COORDINATION IN COMPLIANCE-RELATED MATTERS

# Article 4 – Competencies related to the management, employee and supplier Code of Conduct.

- 1. With regards to the *management*, *employee* and *supplier* Code of Conduct (the "Code of Conduct") (excluding its section C, which refers to managers of the Group companies), the Unit's main competencies will include:
- a) coordinate and ensure the application of the Code of Conduct within the Company in all Group companies to which it is applicable;
- b) interpret the Code of Conduct in a binding manner and resolve any questions or concerns regarding its content, application or compliance, in particular, related to the application of disciplinary measures by the competent departments;
- c) promote the approval of the regulations necessary for the development of the Code of Conduct and the prevention of infractions in collaboration with the Company's different corporate departments and in coordination with Subsidiary Compliance Units;
- d) approve procedures and action protocols to ensure compliance with the Code of Conduct in accordance with the provisions of the Company's Governance and Sustainability System; and
- e) disseminate the contents of the Code of Conduct and promote awareness and compliance among NEOENERGIA employees (as defined in the Code of Conduct), members of its supply chain and other Interest Groups.
- 2. In order to promote the dissemination of the content of the Code of Conduct among NEOENERGIA employees, the Unit will define training and internal communication initiatives under a training action plan, as part of its annual activity plan.
- a) Planned training initiative actions must be forwarded to the Executive Board responsible for human resources, which monitor their execution, coordination and control with the support of the Office of the Compliance Superintendent, in accordance with the provisions of the general training action plan.
- b) Internal communication initiative actions must be forwarded to the area responsible for the internal communication, which will supervise their execution, according to the communication plan. Actions will be duly disseminated throughout the entire Group, observing the applicable rules for internal communications.



- 3. In order to disseminate the content of the Code of Conduct among members of the supply chain and large-scale customers, the Unit will receive the support of the department responsible for purchasing and energy trading on the free market, respectively.
- 4. Proposals for external disclosure of the Code of Conduct to other Company Interest Groups of will be forwarded to the areas responsible for investor and institutional relations and external communication by the Unit for their evaluation and inclusion, if applicable, as part of the communication plan. Proposals will be projected at the Group level, according to the priorities and general objectives established in each case.
- 5. The remaining Subsidiary *Compliance* Units, in accordance with the Unit's general guidelines, will in turn promote the disclosure of the content of the Code of Conduct to the extent applicable within their respective areas of operation, through the departments that are responsible for human resources, purchasing and communication in each case. The Compliance Unit will ensure that uniform general criteria are followed in its disclosure to the Group and, additionally, in coordination with the Subsidiary *Compliance* Units while accounting for the specific characteristics applicable in each jurisdiction, state and in the different business activities.

# Article 5. Competencies regarding the *Compliance* System's effectiveness and related to the Internal Whistleblower Information and Protection System.

- 1. The Compliance Unit will be responsible for the following functions:
- a) Establish the basic elements of the structure and operation of the Company's *Compliance* System and evaluate its effectiveness annually, as well as the effectiveness, as a whole, of the *Compliance* systems at the Group companies in order to prepare, in the latter case, the report provided for in item 3, of article 9;
- b) inform the Sustainability Committee of relevant matters related to the effectiveness of the Compliance System; and
- c) proactively supervise the application and effectiveness of the Compliance Policy and the Internal Whistleblower Information and Protection System, as well as the dissemination of its content among recipients.
- 2. The Compliance Unit will be responsible for management of the Company's Internal Whistleblower Information and Protection System, without prejudice to the delegation of management responsibilities to the *Compliance* Superintendent.
- 3. The Compliance Unit, through the Office of the *Compliance* Superintendent will therefore be responsible for managing ethics and compliance reporting channels (ethics and compliance and consultation hotlines) made available by the Company and its subsidiaries and carrying out the corresponding investigations. The unit must implement verification and investigation procedures for



reports received and issue reports, conclusions, decisions and appropriate recommendations based on the reports processed, in accordance with the provisions of Heading VII of these Bylaws.

- 4. The Unit will guarantee the application of the protection measures provided for in the Company's *Compliance* System, *Compliance* Policy and Internal Whistleblower Information and Protection System on behalf of individuals submitting complaints or information through reporting channels and to affected persons.
- 5. In a similar manner, the Unit must establish the necessary tools to ensure the consistency and registration of the corresponding actions that compose the *Compliance* System.

# Article 6 Crime prevention competencies.

- 1. The Compliance Unit must prepare, approve, permanently update and guarantee the application of the action and inspection procedures that it deems necessary or convenient in the prevention and detection of the risk of criminal offenses and, in general, of irregularities and illegal acts or acts that run contrary to the law or the Governance and Sustainability System referring to or affecting the Company's activities included within its crime prevention program.
- 2. In a similar manner, the Unit is responsible for the following actions:
- a) evaluate, at least once a year, compliance and effectiveness of the Company's crime prevention program and verify the need for periodic changes and updates whenever circumstances require;
- b) promote a preventive culture based on the principle of "zero tolerance" in relation to irregular and illegal acts or acts that run contrary to the law or the Governance and Sustainability System and the application of ethical principles and responsible behavior governing the performance of members of the management bodies, NEOENERGIA employees and other Group companies, regardless of their hierarchical level, geographical location or functional dependence, as well as the members of their supply chains;
- c) disclose the content of *the Anti-Corruption and Fraud Policy and* supervise the application of specific procedures to prevent any action being taken that may be considered an act of corruption;
- d) promote the development and implementation of appropriate training programs in crime prevention and combating corruption and fraud for NEOENERGIA employees at the frequency needed to ensure that knowledge of this area remains up to date.

# Article 7 Powers related to the separation of activities.

The Company's *Compliance* Unit will obtain the necessary information from the *Subsidiary Compliance Units* and from the *Compliance* departments or functions at other Group companies related to its duty to ensure compliance with the rules on the separation of regulated activities applicable to the different business activities performed by the Group's companies in Brazil.



# Article 8. Other powers.

The Unit will be directly assigned other powers, of a single or permanent nature, that may be conferred therein by the Sustainability Committee or the Board of Directors, or that are attributed to under applicable legislation and the Company's internal regulations, in particular, its Governance and Sustainability System.

# Article 9. Coordinating Compliance publications.

- 1. Respecting the specific scope of action of the Group's companies, the Unit will establish the principles of coordination, collaboration and informational relationships with the respective Subsidiary Compliance Units and those responsible for the *Compliance* function at other Group companies that do not have a Compliance Unit in place to promote of the highest ethical standards in terms of *Compliance*. These principles will include, in particular, but not limited to, matters related to procedures for the investigation, analysis and assessment of criminal risks, measures and controls implemented for their mitigation, internal compliance regulations and promotion of training plans. The Unit will therefore establish the appropriate coordination mechanisms with the Subsidiary Compliance Units to:
- a) promote the exchange of knowledge and maximize the generation of synergy and use between *Compliance* systems at the Group companies;
- b) propose improvements and initiatives for the optimization and responsible use of financial and personnel resources allocated to the *Compliance* function;
- c) monitor and systematize training plans or Compliance programs at Group's companies; and
- d) Collaborate in the preparation of publicly available information on *Compliance* that is disclosed by Group companies within the Unit's scope of action.
- 2. In such cases, the Unit will establish the basic principles underpinning the structure and function of the *Compliance* systems at Group companies, as well as the main roles and responsibilities of the different bodies involved. For these purposes, the Unit will promote the exchange of best practices and the approval of general regulations that ensure Group companies have homogeneous, solid, integral and effective *Compliance* systems in place that are adapted to the specific characteristics of each state and business area.
- 3. The Unit will issue the following items annually: (i) a report evaluating the effectiveness of the Company's *Compliance* System; and (ii) a report evaluating the effectiveness of Group's companies' *Compliance* systems prepared with the collaboration of Subsidiary *Compliance* Units. These reports, which may be consolidated into a single document, must be forwarded to the Sustainability Committee in order to offer an opinion, as well as to the Board of Directors.



4. Subsequently, the Unit may disclose the information contained in such reports in a transparent and clear manner, as a mechanism used to explain the effectiveness of its *Compliance* culture and its own commitment to matters of public interest.

# **HEADING IV – Meetings.**

# Article 10. Meetings.

The Compliance Unit will meet as many times as necessary for the discharging of its duties.

# Article 11. Calls of Meeting.

- 1. The Unit Secretary shall convene the meetings, by order of the President, at least three working days in advance, except in cases requiring urgent sessions.
- 2. Meetings will be called using a specific computer application, to which all members of the Unit will have access in order to facilitate the performance of their duties and information. Calls of meeting will include, unless justified, the meeting agenda and will be accompanied, if applicable, by any information that may be necessary.
- 3. It will not be necessary to convene the Unit's meetings in advance whenever the entirety of its members are present and unanimously accept that the meeting being held and the items on the agenda to be discussed.

# Article 12. Meeting venue

- 1. The Unit's meetings will be held at the site indicated in the call of meeting or, if such facilities are not available, at the Company's headquarters.
- 2. The Unit's sessions may be held in several interconnected locations or using remote communication systems that allow for the recognition and identification of participants, permanent communication between participation, as well as the intervention and casting of votes. Meetings must be held in real time (including videoconferencing or telecommuting systems or any other similar systems). Unit members who are present at any of the interconnected site or telecommunications systems will be considered for all purposes as present at a single Unit session, which will considered to be held at the Company's headquarters.

# Article 13. Incorporation.

- 1. The Compliance Unit shall be validly constituted whenever more than half of its members are present or represented.
- 2. Unit meetings shall be presided over by its Chair. In cases of vacancy, illness, impediments or absence on the part of the Chair, meetings shall be chaired by the member with the highest seniority at the Unit and, in cases involving equal seniority, the oldest member present.



- 3. The Unit secretary shall act as meeting secretary. In cases of vacancy, illness, impediments or absence of the Unit Secretary, the person designated by the session chair for this purpose shall act as secretary.
- 4. Unit members of the may delegate their representation to another member through any means that allows for their reception and accreditation. Such requests must be addressed to the Unit Chair or Secretary and contain the terms of the delegation. Delegations must include precise instructions for each of the issues on which the representative must vote. Members may not delegate their representation, under any circumstances, in relation to matters that concern them personally or that involve a conflict of interest.

#### Article 14. Resolutions.

- 1. Unit Resolutions shall be adopted by a majority vote of the members present or represented at the meeting. In the event that there is a tie, the Unit Chair shall hold a casting vote.
- 2. Resolutions shall be drawn up in meeting minutes signed by the Unit Chair and its Secretary or by individuals acting in such a capacity. They must be approved at the same meeting or a meeting immediately subsequent and shall be included the minutes of the Unit, which shall remain in the custody of its Secretary.
- 3. Units may vote in writing and without holding a session provided that no member objects to such an act. In such cases, the members of the Unit may send their votes and any considerations they wish to record in meeting minutes to the Secretary. Resolutions adopted under this procedure will be recorded in meeting minutes.

# Article 15. Conflicts of interest.

- 1. Unit members involved in a potential conflict of interest must inform the Unit itself, which will also be responsible for resolving any concerns or conflicts that may arise in this regard.
- 2. There will be considered to be a conflict of interest in situations in which the interest of the member of the Unit directly or indirectly oppose the interest of the Company and their duties as a member of the Unit.
- 3. Unit members will be considered to have an interest whenever a matter addressed by the Unit concerns him or her or a related individual or legal entity.
- 4. Whenever a Unit member experiences a conflict of interest, they must refrain from intervening in the matter in question and remain absent from the meeting during its discussion and deliberation. In such cases, such a member disregarded from the number of Unit members for the purpose of calculating the quorum and majorities at the respective meeting in relation to the matter in question.



# Article 16. Participant assistance.

- 1. The Unit Chair may request the presence of any manager or employee at NEOENERGIA and any member of the *Subsidiary Compliance Units* at meetings, as well as any member of the management bodies at the companies they control or request their opinion at any time.
- 2. Requests for assistance addressed to members of the Company's Board of Directors will be forwarded through their secretary.

# HEADING V. RESOURCES, BUDGET AND ANNUAL ACTIVITY PLAN.

# Article 17. Material and human resources.

- 1. The Unit will be given the autonomy and the necessary capacity for initiative and controls and will receive the materials and human resources necessary for the performance of its functions.
- 2. Unit members must possess the appropriate knowledge, skills and experience needed to discharge the duties assigned to them.

# Article 18. Budget.

- 1. Before the start of each financial year, the Unit shall submit the proposed budget for the development of its activities during the following fiscal year to the Sustainability Committee.
- 2. Once validated by the Sustainability Committee, budget proposals will be sent to the Chair of the Board of Directors, who will submit it to the Board of Directors for final approval.

# Article 19. Annual plan of activities and Unit performance.

- 1. Before the start of each fiscal year, the Unit will approve and submit an annual activity plan for the following fiscal year to the Sustainability Committee for validation.
- 2. The Sustainability Committee will annually issue an opinion on compliance with the annual activity plan and Unit performance.

# **HEADING VI. INFORMATION, ADVISING AND MEMBER DUTIES**

# Article 20. Information and advising services.

1. The Unit, whenever the applicable legislation allows, will be given access to information, documents, positions, administrators and Company employees, including meeting minutes of the management, inspection and control bodies, that are necessary for the proper exercise of its functions.



Additionally, members of the Board of Directors and NEOENERGIA's employees must provide the Unit with the necessary collaboration for the proper g of their duties.

Requests addressed to the members of the Company's management bodies or their advisory committees, will be sent through their respective secretaries.

- 2. In a similar manner, the Unit may request the collaboration or advice of external professionals.
- 3. The Unit will seek to act in a transparent manner to the further extent possible and provided that this does not affect the effectiveness of their work and must inform managers and affected persons of the objective and scope of its actions whenever possible and appropriate.

#### Article 21. Duties of Unit members

- 1. Unit members must act independently of the remainder of the organization and execute their work with the utmost diligence and professional competence.
- 2. Unit members must maintain confidentiality regarding resolutions and agreements and, in general, will refrain from disclosing communications, information, complaints, denunciations, data, reports or record to which they have access in the exercise of their position, as well as using them for their own benefit or that of third parties, without prejudice to the transparency and information obligations provided for in the Company's Governance and Sustainability System and applicable legislation. The obligation of secrecy among Unit members shall survive even their mandate has ceased.
- 3. The following items are hereby understood to be included within the duty of confidentiality of the members of the Unit: a) respect the ownership of the information they receive and not disclose it without the appropriate authorization, except in cases of legal obligation; b) exercise prudence in the use and custody of information obtained in the course of their duties; and c) maintain strict compliance with standards related to the Code of Conduct and the Company's information security policies as well as policies for the processing of confidential information required by law or regulations of regulatory bodies.
- 4. Unit members must be examples of appropriate behavior and integrity in the discharging of their duties, and exercising their positions with the highest degree of professional objectivity, evaluation and judgment regarding the activity or process involved. They must also evaluate all relevant circumstances in a balanced manner and not be influenced by their own interests or those of third parties in the formulation of their judgments.



# **HEADING VII. INFORMATION MANAGEMENT PROCEDURE**

# Article 22. Internal information system.

- 1. NEOENERGIA has an internal information system in place in accordance with applicable regulations. Without prejudice to the provisions of these Bylaws, the principles governing the Internal Whistleblower Information and Protection System are expressed in the Code of Conduct, the *Neoenergia Group's core ethical principles of governance and sustainability, Compliance* Policy and Internal Whistleblower Information and Protection System.
- 2. The Unit will investigate any conduct that may involve the practice of an irregularity or unlawful act or act that runs contrary to the law or the Governance and Sustainability System, including, in particular, any conduct that may constitute a crime, misdemeanor or unlawful conduct with relevance within the scope of the Company, its contractual relationships with the members of its supply chain or interests and image.
- 3. The Unit may initiate an investigation whenever it is made aware of events or circumstances that may constitute an irregularity or one of the acts indicated in the previous item, either on their own initiative or by virtue of a complaint or information received through Information Hotlines (as defined in the following item) or any other means.
- 4. The information channels made available by the Company ("Information Hotlines"), which are part of its Internal Information System, allow (i) its shareholders, administrators, Neoenergia employees, members of its supply chain and other third parties (society in general) to provide notice of any of the behaviors referred to in item 2 of this article; and (ii) that complaints or information received are forwarded for processing.

The Internal Whistleblower Information and Protection System integrates all external and internal channels made available by the Company for submitting complaints or information related to irregular conduct and the individuals committing such practices.

5. The principles, rules of action and guarantees established in Heading VII apply to the investigation processes that are being processed at the Unit, regardless of their form of establishment.

# Article 23. Management of complaints and information.

- 1. The management of complaints or information sent through the Information Channels is the Unit's responsibility, without prejudice to the delegation of this function to the *Compliance* Superintendent in accordance with the provisions of applicable regulations.
- 2. To perform this function, the Unit and the Compliance Superintendent must comply with the provisions of these Regulations, the Code of Conduct, the Neoenergia Group's core ethical principles of governance and sustainability of the N, the Compliance Policy and the Internal Whistleblower Information and Protection System.



- 3. During the management of complaints or information received through the information channels, the confidentiality and anonymity of the whistleblower and the confidentiality of any third party mentioned in the complaint or information and the actions taken in the management and processing of complaints, as well as the protection of personal data, must be guaranteed. Furthermore, access to the content of the investigation to unauthorized personnel must be prevented.
- 4. The Unit is also responsible for the response and management of all questions submitted to it through the Internal Whistleblower Information and Protection System, within the scope of its competencies.

# Article 24 - Acceptance of complaints for processing of reports.

- 1. If the content of the report affects one of the Group's companies that has implemented its own *Compliance* Unit or function, the *Compliance* Unit will forward the complaint or information to this body so that it can proceed autonomously and independently with its evaluation and measures in accordance with its own standards, which must be consistent with the principles established in the *Compliance Policy* and the Internal Whistleblower Information and Protection System and the principles of these Bylaws applicable to the Subsidiary's *Compliance* Unit.
- 2. If the matter at hand affects more than one company or professionals from different companies, the appropriate coordination measures will be adopted by the corresponding *Compliance* Units, bodies or functions so that the complaint is processed efficiently.
- 3. Neoenergia's shareholders, managers, professionals, members of its supply chain and society in general may report, including anonymously, any of the conduct referred to in item 2 of article 22: (a) in writing, by e-mail or the form available on the Company's corporate *website* or employee portal; b) via telephone, through a dedicated toll-free hotline made available on the Company's corporate *website* and employee portal and, (c) by any other means established by the Company.
- 4. The Unit may determine not to process a report provided that: i) its content clearly has no basis or verisimilitude or nor does it constitute conduct that may involve the practice of an irregularity or any of the conduct referred to in item 2 of article 22; ii) it does not contain sufficient information to allow for an investigation; or iii) it refers with persons or companies that do not maintain any type of professional or contractual relationship with the NEOENERGIA Group or its shareholders.
- 5. NOTICE OF A decision not to process a report must be provided to the informant within 10 (ten) business days following the adoption of such a decision, unless the whistleblower has not been identified or has waived receiving information on the results of their complaint.
- 6. In order to decide whether a complaint should be accepted for processing, the Unit may request that the whistleblower (via password or personal protocol number) clarify or complement their complaint in the reporting system. Whistleblowers in such case must provide documents and/or information necessary to allow for the verification of evidence about the practice of one of the acts or conducts referred to in items 2 of article 22 and the continuation of the investigation. In any case, if a report is not provided with sufficient information need to conduct an investigation, even after a request for clarification is made, it will be terminated for lack of information.



- 7. Despite being able to rely on the use of an external channel for receiving complaints, the Unit will have a tool in place for recording information related to the investigation processes and information received in order to guarantee the traceability of the information. Verbal communications, including those provided in face-to-face meetings, by telephone or via voice mail, must be documented by (i) recording the testimony in a durable and accessible secure format, or (ii) through a complete and accurate transcript of the testimony made by the personnel responsible for receiving it.
- 8. The Unit must inform the Audit Committee of the existence of reports of irregularities that have a potential impact on the Company's financial statements or accounting records and making all documentation that the Committee requests related to the alleged irregularities available.
- 9. The conducting of investigations into reports, principles, requirements and inherent communications, as well as the deadline for their completion, will be governed, without prejudice to articles 25 and 26 below, through an internal procedure approved by the Unit.

# Article 25 - Processing of Investigation Reports.

- 1. Once a report is admitted for processing, the Unit will designate an employee to carry out the corresponding investigation, including with the help of external consultants, if necessary. If the report is directed against, or involves a member of the Unit, this member cannot participate in its processing, and such report must be processed by the Internal Audit and Risks Board with the supervision of NEOENERGIA's Audit Commission.
- 2. If the report affects any member of the Board of Directors or Audit Committee, the Unit will inform the secretary of the Board of Directors and advise them during the processing of the information and the investigation process. This shall include identifying an investigator external to the Company, in order to guarantee the independence of the investigation.
- 3. The Unit will verify the veracity and accuracy of the information contained in the report and, in particular, of the conduct reported in relation to the rights of those affected. For these purposes, it will establish a procedure for making statements so that all affected parties and witnesses are heard and conduct any other proceedings it deems necessary. All employees may be required to cooperate faithfully in the investigation. The participation of witnesses and affected parties will be confidential.
- 4. Investigations will be carried out in accordance with the provisions of an internal procedure approved by the Unit and all affected parties will be informed of the processing of their personal data. Any other obligations required by applicable law will be fulfilled.
- 5. Hearings must include, as a minimum, whenever possible and without prejudice to the investigation, a private interview with the person allegedly responsible for the reported conduct, while adhering to the principle of respect for the presumption of innocence. During the interview this person will be informed of the facts that are the subject of the proceedings and be given the opportunity to present their full version of the facts, provide means of proof and describe relevant issues, depending on the circumstances of the case and the facts reported. This procedure must also provide for the forwarded information to all affected parties on the processing of their personal data, as well as obligations required by legislation referring to the protection of personal data.



- 6. During all investigations, the rights of privacy, honor, defense and presumption of innocence of the persons investigated or affected will be guaranteed, and all necessary measures must be taken to avoid any type of reprisal or retaliation against whistleblowers (whether making a complaint or acting as a witness).
- 7. In general, the party reported in a report may be informed of the existence of a complaint at the start of the investigation process. However, in cases in which there is a risk that such communication may compromise the feasibility and the ability to effectively investigate the facts reported, compromise the obtaining of the necessary evidence, or imply the risk of undue influence on witnesses or the risk of information leakage, the provision of such information must be postponed.
- 8. The Company shall seek, under the terms provided for in the Code of Conduct and applicable regulations, to refrain from adopting, and to ensure that NEOENERGIA's professionals do not adopt, any form of direct or indirect retaliation, including threats or attempts to retaliate, against shareholders, administrators, NEOENERGIA's employees, members of the supply chain or other third parties who report irregular actions that are informed of any irregularity or potential practice of an unlawful act or act running contrary to the law or the Governance and Sustainability System subject to investigation by the Unit. An exception is made whenever the report or information was false or this person acted in bad faith.
- 9. In a similar manner, the Company shall seek, under the terms provided for in the applicable regulations, to refrain from adopting, and to ensure that NEOENERGIA's professionals do not adopt, any form of retaliation against any individual who assists an investigation process or contributes information to its implementation.
- 10. During the exercise of its duties, the Unit may request, at any time during the investigative procedure, collaboration from the areas of human resources, legal services, procurement, internal audit, or any operational areas, in order to obtain information, determine the form of action to be taken and map consequences in relation to any report admitted to the investigation.
- 10. The maximum period for the execution of investigations, preparation of the report and response to the whistleblower will total 90 (ninety) calendar days, counted from the receipt of the complaint or information in question. This period may be extended for an equal period in cases of greater complexity that justify the extension of the initial period.



# Article 26 - Completion of the investigation.

- 1. Once the investigation is completed, the employee responsible for conducting must issue a justified report with the appropriate conclusions, which must be forwarded to the Unit.
- 2. If the report concludes that a NEOENERGIA employee has committed an irregular act or an act in violation of applicable legal provisions or rules of conduct addressed to the Company's employees, the People and Organization Board, responsible for the Human Resources department will be notified to apply the disciplinary measures it deems appropriate. Notice of the adoption and content of these measures, or justifications a lack of adoption must be provided to the Unit.
- 3. If the conclusion of the investigation indicates an irregularity or an act contrary running to the legality or rules of the Governance and Sustainability System that affect a member of the Board of Directors or the Audit Committee, the Unit will forward the report to the Board of Directors through its Secretary, who will in turn be responsible for applying any of the measures provided for in the Governance and Sustainability System. The Secretary of the Board must inform the Unit of the measures taken.
- 4. If the report concludes that a member of the supply chain has committed an irregular act or an act in violation of the legal provisions or rules of conduct provided for in the section for suppliers under the Code of Conduct, the Unit must notify the Executive Board responsible for Supplies and Purchases or any individual who may have participated in the purchase made by the Company or Group company for the exercise of the appropriate contractual rights. The measures adopted must be declared to the Unit.
- 5. If the report concludes the possible adoption of legal measures, the Unit must notify the Legal Department so that it can take the judicial or administrative measures it deems appropriate. The Department must inform the Unit of the measures adopted.
- 6. The processing of personal data derived from the sending of personal information through the information channels must comply with internal data protection standards, as well as applicable legislation.

# HEADING VIII. MODIFICATION, COMPLIANCE AND INTERPRETATION

# Article 27. Amendments to Bylaws.

The following entities may propose changes to these Bylaws: a) The Board of Directors; b) Sustainability Committee; c) *Compliance* Unit; and d) *Compliance* Superintendent. Proposals for modification from the *Compliance* Superintendent must be validated by the Unit, and proposals need to be validated by the Sustainability Committee. Authority to approve changes to these Bylaws is exclusive to the Company's Board of Directors.



# Article 28. Compliance

- 1. Unit members are obligated to develop an awareness of and comply with these Bylaws, for which purposes the Secretary of the Unit will provide them with a copy.
- 2. The Unit shall be obligated to ensure compliance with these Regulations.

# Article 29. Interpretation.

- 1. These Regulations shall be interpreted in accordance with the Governance and Sustainability System and the Company's Code of Conduct.
- 2. Questions that are raised regarding the interpretation of these Rules of Procedure shall be resolved by a majority at the Unit itself. If a majority cannot be reached, the Chair, assisted by the Secretary or the persons designated by the Unit, depending on the specific case, will resolve such issues. The interpretation and resolution of these issues must be reported to the Sustainability Committee.
- 3. In the absence of a specific standards, the provisions of the Board of Directors' Bylaws regarding its operation shall apply to the Unit. These provisions in particular will apply to calls of meetings, delegation of representation to another director who is a member of the Unit, calls of meetings, the holding of meetings not previously convened, approval and adoption of decisions, written votes and approval of minutes of meetings, insofar as they are not incompatible with their nature.

These Bylaws shall enter into force on the date they are approved by the Board of Directors.