

NEOENERGIA COMPLIANCE UNIT BYLAWS

Updated March 12, 2026.

HEADING I: LEGAL CHARACTERISTICS AND PURPOSE

Article 1. Legal characteristics, purpose and mission.

1. NEOENERGIA S.A.'s ("**Company**" or "**NEOENERGIA**") Board of Directors hereby approves these *Bylaws for Neoenergia's Compliance Unit* ("**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 "**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 bylaws 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 Bylaws.

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 Unit will be headed by an external professional who is not affiliated with any of the Group's companies and who is a recognized expert in compliance matters. In addition, the Unit will include the Company's Compliance Superintendent (the "Compliance Superintendent"), as well as professionals in areas or functions related to compliance risk management.
2. The members of the Unit will be appointed for an indefinite period by the Board of Directors, upon a proposal from the Sustainability Committee (on its own initiative or at the suggestion of the Unit) and after an opinion from the Company's Compensation and Succession Committee. 3. In order to prepare its proposed composition, the Unit will consult the Corporate Governance Secretariat regarding the areas or functions – and, within these, the professionals identified at any time by their respective managers – that may be most appropriate for the performance of the Unit's functions, which will present its conclusions on the most appropriate profile to the Sustainability Committee.
4. 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) Members of the Company's Board of Directors and Fiscal Council.
5. 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.

Article 3. The Unit President.

The Unit President will have the following duties:

- a) call and preside over the Unit's meetings, define the agenda of the meetings and direct the discussions and resolutions;
- b) ensure, with the collaboration of the Secretary, that members receive sufficient information in advance on the agenda items;
- c) encourage the debate and active participation of the members of the Unit during the sessions, safeguarding their freedom of expression;
- d) promote the work of the Compliance Superintendent, ensuring that he/she has the material and human resources necessary to carry out his/her activities;
- e) invite to the sessions all those who can contribute to improving the information available to the members of the Unit;

f) promote the access of Unit members to materials and training sessions that allow the continuous updating of their knowledge;

(g) any other functions provided for in these Bylaws and in the Governance and Sustainability System.

Article 4. The Compliance Superintendent.

1. 1. The Compliance Superintendent is responsible for the management of the operations and the budget of the Unit, being responsible for the execution of the necessary actions and for the adoption of all appropriate or necessary measures to develop and implement the annual activity plan, and will ensure that the Unit performs its functions proactively and autonomously, regularly reporting the completion of said actions. In addition, the Compliance Superintendent will perform any other functions assigned to him/her by law, in particular, within the scope of the Governance and Sustainability System.

2. The Compliance Superintendent is responsible, by delegation of the Unit, for the management of the Company's internal information system.

Article 5. The Secretary.

1. The Secretary (not a member) of the Unit may be an internal professional of the Company's governance area, or external to the Group companies.

2. The Unit Secretary will have the following main functions: (i) draw up minutes of the Unit's meetings; (ii) certify its agreements and decisions; (iii) ensure the formal and substantial legality of its actions and their regularity, in accordance with the internal bylaws and, in particular, with the Governance and Sustainability System; and (iv) manage, in general, the Unit's relations with its members – in all matters related to its operation, in accordance with the instructions of its President and under his supervision – and provide the necessary support for the proper functioning of the Unit and the holding of its meetings.

HEADING III. COMPETENCIES AND COORDINATION IN COMPLIANCE-RELATED MATTERS

Article 6. Competencies related to the *Ethical and basic principles of governance and sustainability of the Neoenergia Group*, as well as the *Code of Conduct of managers, professionals and suppliers*.

1. In relation to the ethical principles recognized in the *Ethical and basic principles of governance and sustainability of the Neoenergia Group* (the “**Ethical Principles**”) and in the *Code of Conduct of managers, professionals and suppliers* (the “**Code of Conduct**”) (excluding its section B, relating to managers)), in companies where this exception is applicable, the Unit will have as main competencies:

- a) coordinate and ensure the application of the Ethical Principles and the Code of Conduct in the Company in all Group companies in which it is applicable;
- b) interpret the Ethical Principles and Code of Conduct in a binding manner and resolve any queries or doubts regarding their content, application or compliance;

- c) promote the approval of the bylaws necessary for the development of the Code of Conduct and for the prevention of its infractions, in collaboration with the Company's different corporate departments;
- 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) promote the dissemination of the Ethical Principles and Code of Conduct and encourage awareness of and compliance with the content among NEOENERGIA professionals (as defined in the Code of Conduct), members of its supply chain, and other stakeholders.

2. The Unit will ensure that the codes of conduct approved by other companies of the Group, within the scope of its corporate autonomy, establish guidelines of conduct similar to those contained in the Code of Conduct, and that they are inspired by a purpose and values similar to those contained in the *Purpose and Values of the Neoenergia Group* and in the *Ethical and basic principles of governance and sustainability of the Neoenergia Group*.

3. 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.

4. In order to disseminate the content of the Code of Conduct among members of the supply chain and large-scale customers of the Company, the Unit will receive the support of the department responsible for purchasing and energy trading on the free market, respectively.

5. Proposals for external disclosure of the Code of Conduct to other Company Interest Groups 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.

6. The Unit will ensure that the compliance functions of Group companies disseminate the content of the Code of Conduct or their own code of conduct within their respective areas of operation. **Article 7. 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 11;
- 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. Likewise, the Unit has the necessary tools to ensure the registration and documentation of all actions and activities carried out by the Compliance function, in order to promote the effectiveness of the Compliance System.

Article 8. 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 9. 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 10. 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 bylaws, in particular, its Governance and Sustainability System.

Article 11. Coordinating Compliance publications.

1. In accordance with the Compliance Policy and respecting the specific scope of action of the Group's companies, the Unit will establish the principles of coordination, collaboration and information relations with the respective Compliance Units of the Subsidiaries and with those responsible for the Compliance function in the other companies of the Group that do not have their Unit, for the promotion of the highest ethical standards in terms of Compliance, in particular, but without limitation, in matters related to criminal risk investigation, analysis and assessment procedures, measures and controls implemented for their mitigation, internal bylaws on compliance 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 best practices, maximizing the generation of synergies and their use among the Compliance systems of 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) ensure that the annual plans or programs of activities and the training and communication activities submitted for approval by the management bodies of each of the Group companies are in line with the basic principles of the structure and operation of the Group companies' compliance systems;

d) Collaborate in the preparation of publicly available information on Compliance that is disclosed by Group companies within the Unit's scope of action, and

e) Promote the approval of general rules that encourage all Group companies to have homogeneous, solid, comprehensive and effective compliance systems, adapted to the particularities of each country or territory and the different businesses.

2. 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, will be subject to prior review by the Company's Corporate Governance Secretariat to ensure their compliance with the Governance and Sustainability System, and will be submitted to the Sustainability Committee for its opinion before being forwarded to the Board of Directors.

3. 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 system and culture and its own commitment to matters of public interest.

HEADING IV – Operation.

Article 12. Meetings.

The Unit will meet as often as necessary to fulfill its responsibilities and will establish, before the start of each fiscal year or at its first meeting of the year, the annual schedule of regular meetings.

Article 13. 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 14. 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 15. 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 President. In cases of vacancy, illness, impediments or absence on the part of the President, 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 president for this purpose shall act as secretary.

4. Members of the Unit may delegate their representation to another member by notifying the President or Unit Secretary through any means that allows for the receipt and verification of such notification, provided that the notification sets forth the terms of the delegation and includes specific instructions for each matter on which the representative is to 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 16. 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 President shall hold a casting vote.

2. Resolutions shall be drawn up in meeting minutes signed by the Unit President 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 17. 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 18. Participant assistance.

1. The president may invite to Unit meetings individuals who can help improve the information available to members, with the aim of assisting members in their deliberations and decision-making. Guests should not be present during the decision-making portion of meetings. The secretary will record the arrival and departure of the guests at each session in the minutes.
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 19. 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 for the duties assigned to them.

Article 20. 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 President of the Board of Directors, who will submit it to the Board of Directors for final approval.

3. If the Unit requires an additional budget, the Compliance Superintendent must submit a request for additional funding to the Sustainability Committee, justifying the additional activities to be carried out, for approval; the Committee will then forward the request to the Board of Directors.

Article 21. Annual plan of activities and Unit performance.

1. Before the beginning of each fiscal year, the Unit will approve and submit to the Sustainability Committee, for its validation, an annual activity plan for the following financial year, indicating the material and human resources necessary for the performance of its functions.

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 22. 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.

In addition, the members of the Board of Directors and the employees of NEOENERGIA must provide the Unit with the necessary cooperation to ensure the proper performance of its duties.

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

2. To enhance the knowledge of the Unit's members, a specific amount of time may be set aside in each session to present topics of importance to the Company.

3. In a similar manner, the Unit may request the collaboration or advice of external professionals.

4. 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 23. 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 shall be required, in particular, to (i) properly attend and prepare Unit meetings by diligently informing themselves of the matters to be discussed at those meetings and (ii) actively participate in the deliberations so that their judgment effectively contributes to decision-making.

3. 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.

4. 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 bylaws of regulatory bodies.

5. 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 24. Internal information system.

1. NEOENERGIA has an internal information system in place in accordance with applicable bylaws. 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 25. 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 bylaws.

2. For the performance of this function, the Unit and the *Compliance Superintendent* must comply with the provisions of these Bylaws, the *Code of Conduct*, the *ethical and basic principles of governance and sustainability of the Neoenergia Group*, the *Compliance Policy* and the Internal Information and Protection System of the Informant.

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 26 – Acceptance of complaints for processing 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 24: (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.

At the complainant's request, the complaint or report may also be submitted in person during a meeting with the professional staff of the Compliance Superintendence, which must be held within seven days of the request.

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 24; 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 24 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 27 and 28 below, through an internal procedure approved by the Unit.

Article 27. Investigation Processing.

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, that member may not participate in the investigation, and the Unit must proceed with the investigation.

2. If the report concerns any member of the Board of Directors or the Audit Committee, the Unit shall notify the secretary of the Board of Directors and assist him or her in handling the information and conducting the investigation, including identifying and appointing an investigator from outside the Company to ensure 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. In 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 the informant (whether as a defendant or as a witness) under the terms provided for in the applicable bylaws, unless the complaint or information was false or that person acted in bad faith.

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. 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.

9. 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 28. 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. 1. The Unit, through the Compliance Superintendent, will monitor the resolutions issued, particularly the recommendations.

7. 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.

Article 29. Prevention of reprisals.

1. The Company undertakes, in accordance with applicable law, not to engage in, and to ensure that the Group's employees do not engage in, any form of direct or indirect retaliation, including threats or

attempts at retaliation, against shareholders, officers, employees, suppliers, or other third parties, as determined by law, who have reported any possible irregularity or potential commission of any illegal act or act contrary to the law or the Governance and Sustainability System that may be investigated by the Unit.

2. Similarly, the Company undertakes, in accordance with applicable law, not to engage in, and to ensure that Group employees do not engage in, any form of retaliation against any individual who—within the organization where the whistleblower or informant works—assists them in the process or is related to it, such as an employee representative, a coworker, or a family member, as well as against any legal entity for which the whistleblower or informant works or with which they maintain any other type of relationship in the context of employment, in which they hold a significant stake.

3. Once a case is resolved, the Unit, through the Compliance Superintendent, will conduct an assessment to identify and determine the risk of retaliation against the whistleblower or the individuals involved.

HEADING VIII. MODIFICATION, COMPLIANCE AND INTERPRETATION

Article 30. 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 31. Compliance

1. Unit members are obligated to develop an awareness of and comply with these Bylaws, for which purposes the Unit Secretary will provide them with a copy.

2. The Unit shall be obligated to ensure compliance with these Bylaws.

Article 32. Interpretation.

1. These Bylaws 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 President, 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.