



# **CODE OF CONDUCT FOR NEOENERGIA ADMINISTRATORS, EMPLOYEES AND SUPPLIERS**

2025



## CONTENTS

### Section A: Introduction.

Preamble. ....	Page 03
Article A.1. Scope .....	Page 03
Article A.2. Purpose. ....	Page 04
Article A.3. Interpretation, integration and suggestions. ....	Page 05
Article A.4. Instructions that may run contrary to the <i>Code of Conduct</i> . ....	Page 06
Article A.5. Acceptance. ....	Page 06
Article A.6. Approvals and updates. ....	Page 07
Article A.7. Compliance. ....	Page 07

### Section B. Management.

Article B.1. Guidelines for the performance of NEOENERGIA's Management. ....	Page 08
Article B.2. Management characteristics. ....	Page 09
Article B.3. Position duties. ....	Page 09

### Section C. Employees.

Article C.1. Compliance with legal requirements and Governance and Sustainability System. ....	Page 12
Article C.2. Employee conduct. ....	Page 13
Article C.3. Personal data. ....	Page 14
Article C.4. Occupational health and safety. ....	Page 14
Article C.5. Selection, hiring, and evaluation. ....	Page 15
Article C.6. Healthy professional environment. ....	Page 15
Article C.7. Training. ....	Page 15
Article C.8. Giveaways, gifts, hospitalities, and advantages. ....	Page 15
Article C.9. Conflicts of interest. ....	Page 15
Article C.10. Business opportunities. ....	Page 17
Article C.11. Resources and means for professional activities. ....	Page 19



Article C.12. Information protection. ....	Page 20
Article C.13. Inside information. ....	Page 21
Article C.14. Publicly disclosed events. ....	Page 22
Article C.15. External activities. ....	Page 22
Article C.16. Customers and supply chain. ....	Page 22
Article C.17. Transparency. . ....	Page 23
Article C.18. Adherence to Code.....	Page 23
Article C.19. Ethics and Compliance Hotline.....	Page 24

**Section D. Suppliers.**

Article D.1. Suppliers. ....	Page 24
Article D.2. Supplier integrity commitments. ....	Page 25
Article D.3. Conflicts of interest. ....	Page 27
Article D.4. Suppliers' duty of confidentiality. ....	Page 27
Article D.5. Supplier Labor practices. ....	Page 27
Article D.6. Supplier commitments with regards to health and safety-related issues. ....	Page 28
Article D.7. Suppliers' commitments regarding natural capital. ....	Page 29
Article D.8. Quality and safety of products and services provided. ....	Page 30
Article D.9. Commitment to human rights and due diligence in sustainability practices. ....	Page 30
Article D.10. Subcontracting. ....	Page 30

## PREAMBLE

1. NEOENERGIA S.A. (“**the Company**” or “**NEOENERGIA**”), including the companies that are part of its business group (“**NEOENERGIA Group**” or “**the Group**”), in line with the *Neoenergia Group’s Corporate Purpose and Values*, requires that its conduct, including that of related parties and business partners, corresponds and is adapted to current legislation, ethical principles, social responsibility and sustainable development generally accepted within the sector. Such conduct includes, in particular, combating corruption and fraud and respect for human rights recognized by law and under the Group’s Governance and Sustainability System,
2. For these purposes, the Company has prepared this Code of Conduct for Management, Professionals and Suppliers (the “**Code of Conduct**”), which serves as a guide for the activities performed by management, professionals and suppliers while reflecting the commitment of the Company and its Group to business ethics and transparency in all spheres of action, according to the sections and articles set forth below.
3. NEOENERGIA has reaffirmed its commitment to maintaining strict compliance with environmental legislation, mitigation of the effects of climate change and sustainable development. The Company recognizes that it plays an active role in the ongoing energy transition, reduction of emissions and preservation of natural capital, and its activities are guided by the criteria underpinning socio-environmental responsibility.

## Section A: The Code

### Article A.1. Scope.

1. The Code of Conduct applies to: i) NEOENERGIA's employees), which is understood to include the Company’s management, executives, employees, interns and apprentices (the “**Employee**” or the “**Employees**”), as well as those at the Group’s remaining companies and companies and entities subject to this Code of Conduct, as well as other persons performing activities expressly subject to it, including the persons who are part of investee companies not part of NEOENERGIA over which the Company maintains effective control within legally established limits, ii) NEOENERGIA's suppliers, the remaining companies forming part of the Group and the companies and entities to which, in accordance with the provisions of this article, this Code of Conduct applies, as well as to those remaining persons whose activities are expressly subject to this Code of Conduct, regardless of their hierarchical level, geographical location or functional dependence and the Group company to which they provide their services or with which they maintain a contractual relationship.

Without prejudice to the provisions of the previous paragraph, the remaining companies of the Group other than NEOENERGIA may establish their own code of conduct on the basis of corporate autonomy to incorporate the specificities of their sector or the legislation of the territories in which they operate. These codes of conduct must be governed by the guidelines of conduct established in this



Code of Conduct and inspired by Neoenergia's Corporate Purpose and Values, as well as by the *Neoenergia Group's Core Ethical Principles of Governance and Sustainability*. In such cases, this Company Code of Conduct will not apply.

2. The Company must align the concepts present in this Code of Conduct, whenever possible, with the policies of other companies in which it holds an ownership interest not part of the Group, as well as in joint ventures, temporary associations between companies and other entities under its management.

3. As an exception to the provisions included in the previous article, companies in which the Company does not hold control and have their own code of ethics or conduct, as well as their subsidiaries, will be excluded from the scope of this Code of Conduct. Such codes, however, must be inspired by the Company's *Corporate Purpose and Values* and the principles contained in this Code of Conduct.

4. The Group's companies and their professionals must pay particular attention to the need to comply with other sector codes of ethics or conduct, or those derived from a national legal or regulatory obligations in locations of operation.

5. NEOENERGIA employees who act as representatives companies and entities that are not part of the Group must observe the Code of Conduct in the exercise of such representation, insofar as it is not incompatible with the rules of the respective company or entity. NEOENERGIA's Compliance Unit must be consulted in case of questions or concerns or regulatory conflicts.

#### **Article A.2. Purpose.**

1. This Code of Conduct guides and officializes the *Neoenergia Group's Corporate Purpose and Values of the* and *Core Ethical Principles of Governance and Sustainability*. It establishes a series of principles and guidelines of conduct that aim to guarantee responsible behavior on the part of managers, professionals and suppliers in a complex and constantly changing global environment. This Code also provides for prevention-related obligations imposed in the scope of legal entities' civil and criminal in accordance with Brazilian law.

2. The Group therefore wishes to express its firm commitment to obeying anti-corruption and money laundering prevention legislation, in particular Federal Laws No. 12.846/13 and 9.613/98 (and any legislation that may succeed them), and the principle of zero tolerance for any and all forms of corruption, fraud, bribery, favoring, influence peddling, extortion and bribery in the relationships it establishes both itself and by its professionals, or through its suppliers and partners, between any entity or government official at any level or between any entities of a private nature. For such purposes, NEOENERGIA's employees will receive adequate training regarding applicable legislation related to the combating corruption and crime.

3. Due to its very nature, this Code of Conduct does not inherently address all possible contexts, but rather establishes criteria that guide the conduct of employees subject to its provisions in their relations



with the Group companies and third parties, as well as, when applicable, resolve any questions or concerns that may arise in the course of their professional activities.

**Article A.3. Interpretation, integration and suggestions.**

1. This Code of Conduct shall be interpreted in accordance with NEOENERGIA's Governance and Sustainability System. Notwithstanding the above provisions, the Company's *Compliance* Unit (the "**Unit**") is responsible for the general interpretation and integration of the Code of Conduct.

2. As an exception to the above provisions, the binding interpretation of the provisions set forth in Section B of this Code of Conduct shall be the responsibility of the management bodies at each of the Group companies to which this *Code of Conduct* applies in a manner consistent with the remainder of its content.

3. The Unit's interpretative criteria, which must account for the provisions contained in the NEOENERGIA Group's Corporate Purpose and Values and the NEOENERGIA Group's *Core Ethical Principles of Governance and Sustainability*, will be binding upon employees and suppliers at the Group's companies.

4. Any questions or concerns that employees and suppliers (including subcontractors) may have regarding the interpretation of this Code of Conduct must be discussed with the Unit or, depending on the specific case, the *compliance* units existing within the remaining companies of the Group, through the channels established under their internal information system.

5. In the cases involving controlled companies or persons or entities responsible for the Group's business activities implementing codes of conduct that are not identical to this Code of Conduct but incorporate specific characteristics to adapt their content to applicable sector regulations, interpretation of this Code of Conduct will take compliance instructions at these companies into account. The interpretation of the provisions of this Code of Conduct for the *compliance* units will remain reserved, if they exist at such companies, and NEOENERGIA's *Compliance* Unit will reserve the right to final interpretation of the Code of Conduct.

6. The Code of Conduct is part of the governance and sustainability systems at the Group's companies and fully adheres to the Group's governance model established in the *Corporate Governance Policy*.

7. Employees and suppliers, including their subcontractors, at the Group companies may also submit suggestions related to the content of applicable sections of the Code of Conduct.

**Article A.4. Instructions that may run contrary to the Code of Conduct.**

1. No individual, regardless of their hierarchical level or position, is authorized to request that a NEOENERGIA Employee or supplier commit an illegal act or act that violates the provisions of the Group's governance and sustainability systems or, in particular, this Code of Conduct. In a similar manner, no manager, employee or supplier at Group companies will comply with any request from a third party, regardless of their level or position, that implies the practice of irregular conduct or an illegal act or runs contrary to the provisions of their respective governance and sustainability systems or, in particular, this Code of Conduct.
2. No manager or employee at NEOENERGIA or the Group companies, or supplier may in turn justify irregular or illegal conduct or acts that run contrary to the provisions of their corresponding governance and sustainability systems and this Code of Conduct under the auspices of an order from a hierarchically superior employee or any manager or professional at NEOENERGIA or Group companies.
3. Failure to report cases of non-compliance with this Code of Conduct, or the provision of information known to be false, also represent an ethical infraction that may be subject to sanctions.
4. Sanctions that may be applied due to non-compliance with the Governance and Sustainability System, this Code of Conduct, legal non-compliance or violation of the Company's integrity policies, include, without limitation, a verbal or written warning, suspension or termination of the employee related to members of the supply chain. Failures to comply with this Code of Conduct may result in the application of penalties or termination of the contract. If violations constitute a crime, the competent authorities may be notified, without prejudice to the sanctions described above.

#### **Article A.5. Acceptance**

1. Management, employees and suppliers at Group companies subject to this Code of Conduct, must expressly accept applicable rules of conduct established herein.
2. Managers and employees who join or become part of the Group and suppliers contracting Group companies must expressly accept the rules of conduct established in sections B, C and D of this Code of Conduct, respectively.
3. An extracted version of this Code of Conduct, comprising Sections A and C, must be attached to contracts entered into with employees at Group companies.
4. In cases involving suppliers at Group companies, an extracted version containing sections A and D of this Code of Conduct will be attached to their respective contracts. Such suppliers must expressly

accept the principles and guidelines of action provided for in section D before initiating their contractual relationship with Group companies.

#### **Article A.6. Approvals and updates.**

1. This Code of Conduct was prepared while accounting for recommendations for good governance generally recognized in international markets, the *Neoenergia Group's Corporate Purpose and Values* and *Core Ethical Principles of Governance and Sustainability*, which constitute a basic reference for monitoring by Group companies
2. This Code of Conduct will be updated periodically, taking proposals from the Company's *Compliance* Unit into account, which will review the content of sections A C and D at least once a year, as well as suggestions made by employees at Group companies and their suppliers in relation to the content of applicable sections of the Code of Conduct.
3. The Sustainability Committee, Internal Audit and Risks Board and the Company's *Compliance* Unit may propose improvements to adapt this Code of Conduct as a whole.
4. Any modifications or updates to this Code of Conduct is the exclusive responsibility of the Company's Board of Directors.

#### **Article A.7. Compliance.**

Compliance with this Code of Conduct is considered without prejudice to strict compliance with the governance and sustainability systems at the Group's companies and, in particular, with the internal rules of conduct in place within securities markets and their implementing regulations, corporate governance policies, and regulatory compliance.

#### **Article. A.8. Culture of Integrity.**

1. NEOENERGIA expects that its employees, suppliers and business partners align themselves with the principles and guidelines of this Code of Conduct and actively contribute to the consolidation and strengthening of a culture built on integrity and justness.

### **Section B. Management.**

#### **Article B.1. Guidelines for the performance of NEOENERGIA's Management.**

1. Management must exercise their duties in accordance with the principles of business ethics, efficient management, transparency and honesty, and with the principles contained in the





NEOENERGIA Group's Corporate Purpose and Values, *Core Ethical Principles of Governance and Sustainability*, and this Code of Conduct.

2. The guidelines that shall govern the actions of management at the Company and NEOENERGIA Group companies include:

a) Strict compliance with the law and internal regulations at the Company or Group company, including its obligations regarding confidentiality, the use of non-public information, antitrust practices, use of the Company's assets, business opportunities, transactions linked to or made with related parties and any situation involving conflicts of interest;

b) Commitment and connection to issues related to human rights;

c) Protection of natural capital;

d) Protections against discrimination against any condition or characteristics, and the promotion of a workplace environment that values diversity and inclusion, including training and professional performance;

e) Balance between personal and professional life;

f) Occupational safety and health, which refers to developing the necessary initiatives to provide safe and healthy working conditions and the prevention of accidents and injuries related to the exercise of activities, appropriate to the purpose, size and context of each organization and the specific nature of employee risks;

g) Rigorous and objective selection and evaluation process and the training of professionals from all Group companies;

h) The consideration of legitimate public or private interests that converge during the Group's business activities and especially those of their respective Interest Groups; and

i) The repudiation of any form of corruption, bribery, fraud, concession or payments for undue advantages, illicit favors, influence peddling, money laundering, concealment of revenue or use of accounting practices in violation of relevant legislation or principles.

3. These performance guidelines must be interpreted and applied within the scope of the Group's business interests, which are understood to be the common interest of all shareholders of an independent Company oriented towards the creation of integral and sustainable value through the activities comprising its corporate purpose and respect for the other Interest Groups related to its business activities. These activities must be consistent with the Group's institutional purpose in accordance with the NEOENERGIA Group's Corporate Purpose and Values, *Core Ethical Principles of Governance and Sustainability*, and this Code of Conduct.

## **Article B.2. Management characteristics.**

1. Management at the Company and Group companies must be certified and have a recognized reputation, competence, experience, training, availability and a sense of commitment to their function.
2. Management at the Company and Group companies must also present professional and upright behavior, which is considered transparent, diligent, responsible, efficient, professional, loyal, honest conduct carried out in good faith that is objective and aligned with the values of excellence, quality and innovation in service of business interests in accordance with the the NEOENERGIA Group's Corporate Purpose and Values, its *Core Ethical Principles of Governance and Sustainability* and this Code of Conduct.
3. Management at Group companies are obligated to seek out continuous improvement with regards to the characteristics and capabilities described above.

## **Article B.3. Position duties.**

1. As an expression of the integrity required of management at the Company and NEOENERGIA Group companies included in the *Neoenergia Group's Core Ethical and Basic Principles of Governance and Sustainability*, such professionals must fulfill the following duties when occupying their position:
  - a) Refrain from offering or accepting gifts or favors during the exercise of their duties. In exceptional cases, management may accept or offer gifts whenever the following circumstances concur simultaneously: (i) such items are of irrelevant or symbolic economic value; (ii) such items are appropriate symbols of courtesy or usual commercial attention and; (iii) such items are not prohibited by law, the governance and sustainability System or generally accepted commercial practices;
  - b) Refrain from offering or granting, requesting or accepting, whether directly or through an intermediary, unjustified advantages or benefits for which the immediate or long-term purpose is to obtain a current or future benefit for the Group, a manager themselves or for a third party. In particular, management may not offer or receive any form of bribe or commission, originating from, or carried out by, any other party involved, such as government, national or foreign officials, employees from other companies, political parties, authorities, customers, suppliers, and shareholders. Acts of bribery are expressly prohibited, and include the offer or promise, whether directly or indirectly, of any kind of undue advantage and any mechanism for their concealment, as well as the practice of influence peddling;
  - c) Refrain from receiving, in a personal capacity, or for a related party, any kind of undue advantage, as defined in Article C.8, item 3 of this Code of Conduct, from customers or suppliers, even if provided in the form of a loan or advance;

- d) Refrain from offering or accepting hospitality that influences, may influence or may be interpreted as an influence on decision-making;
- e) Inform the Company and, if applicable, request authorization, in the manner established under the Governance and Sustainability System, to provide labor or professional services, on their own behalf or on behalf of third parties, to companies or entities other than the Group, as well as carry out academic or similar activities;
- f) Refrain from performing unpaid, social or public activities or any other activities that may interfere with the functions and responsibilities of their position within the Group;
- g) In the event that any form of link, relationship or collaboration is maintained with the government, government bodies and entities, state-owned companies, political parties or other type of entity, institution or association serving a public purpose, it must be ensured that evidence is provided that the character of this link, relationship or collaboration is formed in a strictly personal scope completely total detached from the Group. Exceptions to this rule include cases in which directors are related to entities or companies that are Company shareholders where the connection, association or collaboration is constituted within the scope of their professional responsibilities at the respective entities or companies ;
- h) Use the resources and means made available by the Company responsibly, which must be exclusively dedicated to professional activities in the interest of the Group rather than private interests;
- i) Recognize and respect property rights and rights of use at the Group's companies in relation to computer programs and systems, presentations, projects, equipment, manuals, videos, studies, reports and other works and rights created, developed, finalized or used in the performance of their duties or based on the Group's computer systems;
- j) Respect the principle of confidentiality regarding rights, licenses, programs, systems and technological knowledge, in general, for which ownership or rights of use belong to the Group;

- k) Use the equipment, systems and computer programs that the Group makes available to directors exclusively for discharging work duties, including facilitating access and operation of the Internet and the director's *website*, according to security and privacy and efficiency criteria established by the Group. Any use, action or computer resource that is illegal or runs contrary to the rules or instructions of the Group or compromises the confidentiality and integrity of the information is excluded from the scope of use. The use of private computer devices to access the systems and applications must be adjusted to the security and privacy procedures established by the Group;
- l) Refrain from using, reproducing, replicating or assigning the Group's computer systems and applications for purposes other than those for which they are intended. In a similar manner, management must not install or use programs or applications on the computer equipment provided for which use is illegal or may damage the systems or damage the image or interests of the Group, customers or third parties;
- m) Avoid taking any action or decision that may violate the law or the Governance and Sustainability System in relation to all business-related, professional or private activities related to: i) operations with related parties; ii) significant transactions; iii) business opportunities; iv) use of business assets; v) situations involving a conflict of interest; vi) relationships with shareholders, employees, customers, and members of the Group's supply chain, competing companies and media; and vii) use of confidential and non-public information;
- n) Contribute to the Company's commitment to the continuous and sustainable creation of value for its shareholders and long-term objectives within the scope of its policies and according to the principle of equal treatment of shareholders subject to identical conditions;
- o) Ensure that relations with authorities, regulatory and supervisory bodies and the government in general are governed by the principles of this Code of Conduct and the principle of transparency in information, especially financial information;
- p) Refrain from concealing or distorting information contained in the accounting records and reports of Group companies;
- q) Conduct relations with the media and with investors and financial analysts in accordance with the Company's instruction and as determined by the corresponding management bodies or in the manner determined by the Board chair;
- r) Assume a responsible approach to business ethics that allows for harmonizing the creation of value for shareholders through sustainable development, as indicated in the *Neoenergia Group's Core Ethical Principles of Governance and Sustainability*;

s) Provide notice of any event of which they become aware and may constitute a possible irregularity or a potential unlawful act or acts contrary to the law through the internal information system established by the corresponding company, the corresponding governance and sustainability system the standards of action provided for in this Code of Conduct, both within Group companies and the scope of their contractual relationship with their suppliers or to the Group's interests and image. During any investigation, the rights to privacy, honor, defense and presumption of innocence among the persons investigated or affected must be guaranteed, and all necessary measures will be taken to prevent any type of retaliation against whistleblowers;

t) exercise management of the Group, in all its areas of activity, in accordance with NEOENERGIA's Corporate Purpose and Values and in accordance with the provisions established in its Core Ethical Principles of Governance *and Sustainability* and this Code of Conduct; and

u) Inform the *Compliance* Unit, through the Board Secretary, starting with the act of investiture, of any judicial or administrative proceedings in which they are being investigated or were accused or convicted, whenever the effects of this process may affect the performance of their duties or the image of the Group.

2. Any exception to compliance with the provisions of this article will require the approval of NEOENERGIA's Board of Directors after a prior opinion is provided by the Sustainability Committee.

## **Section C. Employees.**

### **Article C.1. Compliance with legal requirements and Governance and Sustainability System.**

1. Employees must act in accordance with the principles contained in the the NEOENERGIA Group's Corporate Purpose and Values, *Core Ethical Principles of Governance and Sustainability*,, this Code of Conduct and in the remaining rules and policies of the corresponding governance system that contribute to the commitment on the part of the Group's companies to the creation of sustainable value to satisfy business interests and makes dividends they share with their respective interest groups viable and real.

2. Employees must strictly comply with the legislation in force in the jurisdiction where they carry out their activities, even working remotely, in accordance with the spirit and purpose of the rules. They must also observe the provisions of this Code of Conduct, the rules of the governance and sustainability system and the basic procedures that regulate the activities of Group companies, their professional activities, and the company at which they provide their services. In a similar manner, employees must fully adhere to the obligations and commitments assumed by the Group in its contractual relations with third parties.

3. Employees must provide notice of any event of which they become aware and may constitute a possible irregularity or a potential unlawful act or acts contrary to the law, the corresponding

governance and sustainability system and this Code of Conduct, both within Group companies and the scope of their contractual relationship with members of their supply chain or relative to the NEOENERGIA's interests and image. During any investigation, the rights to privacy, honor, defense and presumption of innocence among the persons investigated or affected must be guaranteed, and all necessary measures will be taken to prevent any type of retaliation against whistleblowers;

4. Employees must be in particular familiar with laws and regulations, including internal regulations and rules for the separation of activities, that affect their respective areas of activities. They must ensure that other professionals who depend on them receive adequate information and training that will allow them to understand and comply with legal and regulatory obligations applicable to their function and activities.

#### **Article C.2. Employee conduct.**

1. Employee conduct must be guided and adhere to criteria for professionalism, integrity, and self-control in their actions and decisions.

a) Professionalism constitutes diligent, responsible, efficient behavior focused on excellence, quality, and innovation.

b) Integrity refers to fair, honest, and objective conduct carried out in in good faith and aligned with the interests of the Group and its principles and values expressed in its Corporate Purpose and Values, *Neoenergia Group's Core Ethical Principles of Governance* and Sustainability, and its Code of Conduct.

c) Self-control in actions and decision-making assumes that all actions that are carried out are based on four basic premises: (i) ethically acceptable and performed in accordance with this Code of Conduct; (ii) legally valid and performed in accordance with internal rules and the governance and sustainability System; (iii) are desirable for the Company and the Group; and (iv) the employee involved is willing to assume responsibility for the action taken.

2. Employees are obligated to inform Neoenergia's Compliance Unit or the *compliance* unit at the respective controlled company, which, in turn, will inform Neoenergia's Compliance Unit, of the filing, development, and result of any judicial, criminal or administrative proceedings involving sanctions in which they are an indicted, investigated, accused or convicted party and may affect the exercise of his functions as a Group employee or the image, reputation or interests of NEOENERGIA Group.

2. In such circumstances, the respective *compliance* unit at the Group company shall act in accordance with the procedure approved for this purpose.

### **Article C.3. Personal data.**

1. Subject to the provisions of items 2 and 3, below, the NEOENERGIA Group respects the right to privacy of its Employees in all its forms, especially in relation to the processing of their personal data, as well as respecting the personal communications of its employees on the Internet and through other means of communication.
2. Employees must use the means of communication, computer systems and, in general, any other means made available to them responsibly in accordance with the policies and criteria established for this purpose. Such means are not provided for unprofessional personal use and are therefore not suitable for private communication. Such means therefore do not generate rights or expectation of privacy rights, if they have to be supervised or monitored in a manner proportional to employees' performance of their functions of control and prevention of illicit acts and inappropriate conduct.
3. The NEOENERGIA Group will fully comply with the legal provisions in terms of the protection of personal data and will protect from improper disclosure or disclosure outside the legally or contractually established purposes.
4. Employees who, due to their work activities, access personal data of other professionals at Group companies must comply with the provisions of the personal data protection policy approved by the respective company and will agree in writing to maintain the confidentiality of such data.
5. Employees at Group companies who access personal data belonging to suppliers, personnel in their supply chain and customers must maintain confidentiality and comply with the provisions of personal data protection legislation, to the extent applicable. They must respect, in all cases, the provisions of the personal data protection policy approved by the corresponding company.

### **Article C.4. Occupational health and safety.**

1. Employees must comply with particular attention to regulations related to health and safety at work, in order to prevent and minimize occupational risks.
2. Employees must not, under any circumstances, consume alcoholic beverages or illicit drugs in their workplace environment or during the execution of their activities, even if outside the company's facilities, as well as work in a state of intoxication or under the influence of substances that cause behavioral and functional interference and may affect the safe execution of their activities.

**Article C.5. Selection, hiring, and evaluation.**

1. Employees must comply with the provisions of corporate human and social capital policies regarding the selection, hiring, and evaluation of team members.
2. During the selection and hiring processes, employees must exclusively observe criteria for merit and capacity and include all candidates with the appropriate profile of knowledge, attitudes, skills and competencies required for the different jobs in the process. They must ensure equal treatment throughout the process, which must be objective and impartial.
4. Employees will participate, as appropriate, in the definition of their objectives and will be informed of the evaluations to which they have been and/or are submitted.

**Article C.6. Healthy professional environment.**

1. Employees must comply with the provisions of human capital policies relating to the promotion of a diverse and inclusive professional environment in which training and high level performance are promoted, and the prevention of discrimination of any nature and harassment in any of its forms.
2. Employees must not use discriminatory or violent language in any type of communication, whether internal or external or, including non-corporate communication made using the computer equipment made available.

**Article C.7. Training.**

- 1.. Employees must seek to ensure their technical and management knowledge remain up to date for the proper exercise of their activities.
2. Employees must take advantage of the training programs established by the Group companies that are intended for their use.

**Article C.8. Giveaways, gifts, hospitalities, and advantages.**

1. Employees must offer or accept giveaways, gifts, hospitality or advantages when performing, or by virtue of their professional activities or items that may influence, influence or may be interpreted as an influence on decision-making. Exceptionally, the delivery and acceptance of giveaways and gifts will be permitted when the following circumstances coincide simultaneously:
  - a) items are of non-significant or symbolic economic value;
  - b) items correspond to symbols of courtesy or usual commercial attention;



- c) items are not prohibited by law, the System of governance and sustainability, codes of conduct or generally accepted business practices; and
- d) items can be publicly disclosed without causing embarrassment to NEOENERGIA or the respective Group company, as well as to the professional who received or granted its provision.

2. Employees must not, their directly or through an intermediary, offer, grant, accept or request benefits, donations, loans, gratuities, rewards or any undue advantages for which the immediate or long-term purpose is to obtain a current or future benefit for the Group, the employee themselves or for a third party.

3. The term “Undue Advantage” corresponds to any type of facility, benefit or information obtained through improper and improper payments in a business context, including, but not limited to: i) paying or offering anything of value to a government official or authority, whether directly or indirectly; ii) influencing or avoiding a government action, or any other action, such as the granting of a contract, imposition of a tax or fine, or the cancellation of a contract or existing contractual obligation; iii) obtaining a license, permit or any other authorization from a state entity or government authority to which NEOENERGIA or the respective Group company would not otherwise be entitled; iv) illicitly obtaining confidential information regarding business opportunities, bids or activities from competitors; v) omitting or making any decision to favor a third party to the detriment of the interest of NEOENERGIA or the respective Group company; and vi) receiving payments, advances or anything of value from customers and members within the NEOENERGIA Group supply chain, to unduly facilitate the conducting of business or execution of contracts.

4. Employees must not offer, provide, solicit or receive any kind of bribe, bribe or commission in relation to a related party, such as government officials from any sphere of power or jurisdiction, whether national or foreign, professionals from other companies, political parties, authorities, customers, suppliers and shareholders. Acts of bribery are expressly prohibited and include the offer or promise, whether directly or indirectly, of any type of undue advantage, any instrument for concealment, as well as the practice of influence peddling.

5. Employees must not receive, in a personal capacity, funds from customers, suppliers or business partners, including in the form of loans or advances, except in the case of loans or credits granted to Group Employees by financial entities considered customers, partners or suppliers of the Group, within the scope of regular credit transactions.

6. Whenever doubt exists regarding what is acceptable, an offer must be declined or, if applicable, Employees must consult their immediate superior or the *compliance* unit at the corresponding Group company.

7. Any donations, advantages, benefits or rewards that do not meet the criteria established above sent by customers or members of the supply chain must be returned to the donor or grantor or managed as provided in a specific standard approved by the Compliance Unit.

#### **Article C.9. Conflicts of interest.**

1. A conflict of interest shall be deemed to exist in situations in which the Employee's private interest (whether directly or indirectly, on their own behalf or that of others), or of persons related to them and the interest of NEOENERGIA or any of the Group companies come into conflict directly or indirectly or effectively or potentially.

2. The following individuals will be considered persons related to Employees:

a) Spouse or an individual with an analogous affective relationship;

b) Ascendants, descendants and siblings of the employee or their spouse (or individual with an analogous affective relationship);

c) The spouses of ascendants and descendants;

d) Any other relatives up to the 4th degree of consanguinity, including cousins and uncles, grandparents or 2nd degree of affinity, such as sons- and daughters-in-law and brothers- and sisters-in-law;

e) The entities in which Employees or related persons, either on their own part or that of an interposed individual, are in a position of control established by law; and

f) Companies or entities in which Employees or any related persons, either on their own part or that of an interposed individual, occupies an administrative or management position, or parties from whom they receive remuneration for any reason. Additionally, in such cases Employees must exercise, whether directly or indirectly, significant influence on the financial and operational decisions of such companies or entities.

3. Situations that may give rise to a conflict of interest, include:

a) Employees or a related person, according to the criteria of the previous item, involved in any transaction or economic operation to which any of the Group companies is a party;

b) Negotiating, formalizing or managing contracts on behalf of any of the Group companies together with persons related to the Employee;

c) Employees are a relevant shareholder, partner, manager, director or occupy a position of responsibility or exercise an analogous influence on entities that are customers, business partners, members of the supply chain or direct or indirect competitors of any of the Group companies;

d) Trading or negotiating products and services in the facilities or environments at NEOENERGIA or the respective company of the Group without prior and express authorization, whether physically or through its technological resources or using its image or brand;

e) Employees maintaining under their command or direct or indirect supervision, individuals with a degree of kinship up to the 4th degree of consanguinity or 2nd degree of affinity.

4. Professional decisions must be based on the best defense of the Group's interests so that they are not influenced by personal or family relationships (or analogous affective relationships) or by any other private interests.

5. With regards to possible conflicts of interest, NEOENERGIA Employees must observe the following general principles of action:

a) Independence: act at all times with professionalism, a sense of loyalty to the Group and its shareholders and independently from their own interests or those of third parties. Employees must refrain from prioritizing their own interests and those of related persons, such as relatives and friends, to the detriment of the interests of NEOENERGIA or the respective Group company.

b) Abstention: refrain from intervening or influencing decision making that may affect the Group entities with which there is a conflict of interest, participating in the deliberations where such decisions are made and accessing confidential information affecting decisions.

c) Communication: provide notice, as soon as possible, of actual or potential conflicts of interest in which Employees are or may be involved, before the situation that generates these conflicts materializes, in writing, to their immediate superior, the Executive Board responsible for human resources, and the *compliance* unit at the corresponding Group company. The *compliance* unit will assess the situation and, while coordinating with the Human Resources area, adopt the appropriate decisions and advise, if necessary, the appropriate actions to be taken in each specific circumstance.

6. All communications must inform: i) whether the conflict of interest affects the Employee personally or a related person, identifying such a person; ii) the situation that gave rise to the conflict of interest, detailing in his case the subject and the main conditions of the transaction or intended decision; iii) the approximate value or economic evaluation of the transaction in which they would be involved; and iv) the Group department or person with whom the corresponding contacts were initiated.

7. Any questions or concerns regarding whether the Employee may be subject to conflict of interest must be communicated under the terms above, and they must refrain from taking any action until such concerns are resolved.

8. These general principles of action must be observed in a special manner in cases where the situation of conflict of interest is, or can reasonably be expected to be, of such a nature that it constitutes a situation of structural and permanent conflict of interest between the Employee or a related person and any Group companies.

9. To determine the existence of possible incompatibilities before accepting any public position, Employees must inform the department responsible for the human resources at the Group company to which they belong in writing. This department, in turn, will inform the *compliance* unit at the corresponding Group company.

10. If there are concerns regarding the application of the rules described above or in relation to determining whether a conflict of interest exists, the Employee's immediate superior must be consulted. If necessary, the corresponding *compliance* unit may be consulted.

#### **Article C.10. Business Opportunities.**

1. Business opportunities are considered investments or any operations related to the assets of NEOENERGIA Group companies of which the Employees has been aware during their professional activities whenever the investment or transaction has been offered to the Group or if the Group is or may be interested.

2. NEOENERGIA Employees may not take advantage of business opportunities for their own benefit or that of a related person who are understood to be the persons mentioned in article C.9.2 above, unless:

a) the business opportunity has been previously offered to the Group and they have given up on taking advantage of the opportunity without the influence of the Employee;

b) the department responsible for NEOENERGIA's Human Resources or equivalent department at the Group company, authorizes the use of the opportunity; and

c) the use of the business opportunity is not classified as a conflict of interest, as described in this Code of Conduct.

3. Employees may not use the name of the Company or Group companies or invoke their *status* as a professional and carry out operations or provide services on their own behalf or to related persons.

**Article C.11. Resources and means for professional activities.**

1. Without prejudice to mandatory compliance with the specific rules and procedures for the use of the Group's resources, Employees must seek to use the means of communication, computer systems, resources in general, and any other means that Group companies make available responsibly and exclusively for professional activities in the interest of the Group, and not for private purposes.
2. The Group holds the rights of ownership and use of computer programs and systems, equipment, manuals, presentations, videos, projects, studies, reports and other works and copyrights created, developed, perfected or used by its Employees during their professional activities or based on the Group's computer systems.
4. Employees must respect the principle of confidentiality in relation to the rights, licenses, programs, systems and technological knowledge, in general, for which ownership or rights of use are assigned to the Group. The disclosure of any information related to these operational characteristics will require the prior authorization of the department responsible for human resources at the Group company in question.
5. Use of the equipment, systems and computer programs that the Group makes available to Employees for the execution of their work, including facilitating access and operation of the Internet must be adjusted to security and privacy criteria and efficiency criteria established by the Group. Any use, action or Information Technology (IT) resource that is illegal or runs contrary to the rules or instructions of the Group or compromises the confidentiality and integrity of the information is excluded from the scope of use.
6. As a result, such means and resources do not generate an expectation of privacy and may be supervised by Group companies in a manner proportionate to their obligation of control.
7. Employees are prohibited from using, reproducing, replicating or assigning the Group's computer systems and applications for purposes unrelated to their work activities. In a similar manner, Employees must not install or use programs or applications on the computer equipment provided by the group for which use is illegal or may damage the systems or damage the image or interests of the Group, customers or third parties.
8. Employees must avoid any practices, especially unnecessary activities and expenses that diminish the generation of value for shareholders.

## **Article C.12. Information Protection.**

1. When performing their activities, Employees working for the Group's companies must comply with the provisions of the security policy approved by the respective company.
2. Disclosing non-public information owned by NEOENERGIA Group companies, whether for internal use, including confidential or secret information, or private purposes, runs contrary to this Code of Conduct.
3. Non-public information, without prejudice to its classification, must be subject to professional secrecy, and its contents may not be made available to third parties by the Employees of NEOENERGIA and Group companies, except in the normal exercise of their work, profession or functions. Persons to whom the information is communicated must be bound by an information sharing or a confidentiality agreement, depending on the type of information that is shared.
4. Group Employees must apply sufficient security means and established procedures to protect non-public information, which must be recorded using physical or electronic means, against any risk of internal or external non-consensual access, manipulation or destruction, whether intentional or accidental. For these purposes, Employees must maintain confidentiality regarding the content of their work as part of relations with third parties, as well as observe internal rules for information security in relation to the correct use of passwords to access computer systems. Employees must ensure that third parties who have access to non-public information confirm they have the necessary means for safeguards before being given access to such information.
5. Any reasonable indication of the leaking or sharing of confidential information, secrets or information related to personal data in violation of this Code of Conduct, the Company's Security Policy or Legislation regarding the protection of personal data must be reported by those who become aware of such an occurrence to their immediate superior and to the departments responsible for the security functions. The Data Protection Officer at the Group company for which they are responsible must also be informed in such cases. The department responsible for information security must in turn inform the *compliance* unit at the corresponding company.
6. In the event that an employee or contractual relationship is terminated, the employee must return all information related to the Group intended for internal, confidential and reserved/secret use to the Group, including documents and media or storage devices, as well as information stored on any corporate or personal electronic device. Employees' duty of confidentiality will persist in any case.
7. Employees must not hide or distort information in accounting records and reports from Group companies.

**Article C.13. Inside information.**

1. Employees have a duty to ensure they are aware and comply with the provisions of the internal rules of conduct within securities markets where applicable.

**Article C.14. Publicly disclosed events.**

1. NEOENERGIA Employees must take care when participating in conferences, professional seminars or any other event that may be publicly disclosed. They must ensure that any messages are in line with the Group's guidelines, rules and policies, and must receive advance authorization of their superior and the One Voice Committee, which is responsible for the analysis of such participation according to the rules defined by the Group.

**Article C.15. External activities.**

1. Employees of the NEOENERGIA Group must dedicate to the level of professional capacity and personal effort necessary for the exercise of their functions.

2. They must be previously and expressly authorized by the area responsible for Human Resources at the Company or the company within which the Employee is assigned to perform the following functions: i) the provision of professional services, whether on their own behalf or through third parties, to persons, companies or entities other than the Group; ii) the performance or participation, as an instructor in educational activities, whenever related to the activities of the Group or the functions that the employees performed therein; iii) except for the circumstances described in item 3 below, any other external activities that may affect Employees' due dedication to their duties or may pose a potential conflict of interest.

3. The participation or appointment of Employees as a representative of the Company or Group companies within administrative bodies or as part of the management of professional or sector organizations or social responsibility or similar organizations or associations must be submitted for the approval of the Company's Institutional Relations department. This department must maintain control of such participation and appointment.

4. The Group respects the execution of social and public activities by its Employees provided that they do not interfere with their work at the Group and do not harm their reputation.

5. The connection, association or collaboration of Employees with political parties or other types of entities, institutions or associations for public purposes must be formed in such a manner that their personal character is clear to eliminate any relation with the Group. The Group does not support candidates or political parties, and Employees who wish to participate in political-electoral processes must ensure that the image of NEOENERGIA and Group companies is not associated with these processes under any circumstances.

6. The creation, association, participation or collaboration of Employees in social networks or online forums or blogs and the opinions or statements made on such platforms must be issued in such a manner as to make their personal character clear in accordance with the internal policy for use of social media. In such cases, Employees must refrain from using the Company's or Group's image, name or brands to open accounts or register with these forums or networks.

7. Employees must seek to preserve the image of the NEOENERGIA Group on social networks and remain attentive to the adoption of appropriate behaviors, including during remote work. They must refrain from creating publications or videos that are offensive and damage the honor and good reputation of both the Group and against any of its Employees, customers, shareholders and members of its supply chain. Employees must also refrain from creating publications of a prejudiced, discriminatory, defamatory nature or that include pornographic content or encourage, or constitute, the commission of crimes or illegal acts.

#### **Article C.16. Customers and supply chain.**

1. Employees must avoid any type of interference or influence from customers, suppliers or third parties that may alter their impartiality and professional objectivity, and may not receive from such parties or, in general, from third parties any type of remuneration for services related to their activities within the Group.

2. Employees must seek to comply with internal procedures established for the processes of selection, approval and awarding of bids to suppliers.

3. Information provided to suppliers, supply chain personnel and the communities affected by these entities by Employees at Group companies must be true and not be intended to mislead or mislead third parties.

#### **Article C.17. Transparency.**

1. Transparency of information that must be disclosed is a basic principle that will govern Employees' performance.

#### **Article C.18. Team Compliance with the Code of Conduct.**

1. Employees at Group companies who, in the exercise of their duties, manage or lead teams must ensure that their direct subordinates are aware of and comply with this Code of Conduct. They must lead by example and serve as models to be followed.



## **Article C.19. Ethics and Compliance Hotline**

1. Employees who have obtained reasonable evidence of any irregularity or any act contrary to the legality or rules of the Company's Code of Conduct and integrity policies must provide notice through the Ethics and Compliance Hotline available on the website [www.neoenergia.com](http://www.neoenergia.com) or on the Intranet, or through any of the other mechanisms established by the Company for this purpose, within the Company's internal information system. In such cases, communications must always meet established criteria for veracity, responsibility and proportionality. The Ethics and Compliance Hotline must not be used for purposes other than those for which it was created.

2. NEOENERGIA's Ethics and Compliance Hotline is anonymous, secure, confidential and independently managed under the responsibility of the Compliance units at Group companies. These units must offer Employees guidance regarding the Hotline's proper use, which must be used whenever they have obtained reasonable evidence of the practice of any conduct running contrary to the law and the Code of Conduct

3. Employees are prohibited from adopting retaliatory or punitive measures, whether direct or indirect in nature, against Professionals, suppliers or any persons who submit complaints, claims or information involving issues related to this Code of Conduct, compliance with the law or the Governance and Sustainability System. such measures must be reported, except in cases of proven bad faith.

## **Section D. Suppliers**

### **Article D.1. Suppliers**

1. Suppliers at Group companies must ensure that their own suppliers and subcontractors are subject to operating principles equivalent to those established in this section of the Code of Conduct and must require that they extend equivalent requirements to their respective supply chains.

2. The provisions of this Code of Conduct are established without prejudice to the additional conditions and requirements that may be established in applicable legislation, the practices and rules in the different jurisdictions where the Group carries out its activities and the different contracts with each member of the supply chain, which will apply in any case.

3. Adherence to the principles contained in this Code of Conduct is a relevant component for the selection and evaluation of members of the supply chain. On the other hand, non-compliance will harm the supplier's business relationship with the Group, which may result, in addition to the application of penalties, in termination of the contract, or impediments to future contracting.

## **Article D.2. Supplier integrity commitments.**

1. NEOENERGIA's suppliers must observe the following commitments:

a) Develop business relations with the Company and the NEOENERGIA Group in accordance with the principles of business ethics and transparent, efficient and honest management practices.

b) Comply with the Group's policies, rules and procedures regarding the prevention of crime and corruption, bribery, extortion, money laundering, fraud and forced labor or labor analogous to slavery, as well as the highest standards of ethical and moral conduct, and international conventions, in accordance with applicable laws. Suppliers must ensure that the necessary procedures for this purpose are established.

c) Refrain from promising, offering or providing, whether directly or indirectly, any form of bribe, illicit payments or undue advantage to facilitate transactions and operations, for the benefit of any third party or any professional at the Group companies regarding their contractual relations with such companies.

d) Suppliers must also refrain from promising, offering or providing, whether directly or indirectly, funds and other objects of value, to: (i) influence any act or decision from a third party, including government agents or a professional group; (ii) obtain an undue advantage for the Group; or (iii) induce a third party or a Employee of the Group companies to exercise influence over the act or decision made by a government official.

e) Refrain from making attempts to obtain confidential information from employees at Group companies, including information that is not available to other members of the supply chain, whether competitors or not, in relation to negotiations and contracts with Group companies. Suppliers must not conceal or distort information in the accounting records and reports from Group companies.

f) Refrain from promising, offering or delivering gifts, presents or hospitality of value, of any nature, to government officials (or equivalent to such a position) or entities, motivated or related to the formalization of their contracts or business with Group companies. Additionally, they must not use the financial resources made available by the Group as part of payments for goods and services purchased to grant payment or undue advantages to a government official.

g) During the course of business relations with third parties, arising from contracts with Group companies, suppliers may only offer gifts, presents and hospitality that are reasonable in accordance with usual business practices, present a legitimate business purpose, or do not carry a significant or symbolic value, payments for representation or meals required by the government and that comply with anti-corruption laws, Code of Conduct, policies and integrity standards of the Group and in accordance with the integrity rules of the recipient entity.

h) Comply with all applicable laws and regulations protecting against corruption, whether national or foreign, including the anti-corruption provisions of Federal Law no. 12.846/13 and anti-money laundering Federal Law no. 9.613/98 and their subsequent amendments and regulations; Spanish Organic Law 10/1995, of November 23, of the Spanish Penal Code; the *United Kingdom Bribery Act 2010* (UKBA); the United States *Foreign Corrupt Practices Act* (FCPA); and the laws and regulations of the countries in which services will be provided to the Group or any other similar provisions that are applicable.

i) Commit to the defense of free and fair competition in the markets in which they will operate and comply with the Group's antitrust rules. Suppliers must collaborate, if necessary, with the authorities that regulate these matters within their markets.

2. The Company and the NEOENERGIA Group do not finance or provide financial resources to political parties or candidates, and it is recommended that members of its supply chain adopt the same policy. Financial resources made available by the Company and the Group within the supply chain as consideration for the services provided or goods provided as provided for in the contract, must not be used for donations or sponsorships for officials and political parties and/or candidates.

3. Suppliers, including subcontractors, their employees, as well as companies that have participated in a bidding process for services or materials that will be integrated into the supply chain, must provide notice of the following through the internal information system established by the Company: (i) any conduct that may involve, on the part of a NEOENERGIA employee, an act or conduct that may constitute a possible irregularity or a potential unlawful act or act running contrary to the law or the governance and sustainability system that is relevant within the scope of the Group companies; or (ii) the potential practice on the part of a supplier, one of its subcontractors or their respective employees, of any of the above-mentioned acts within the scope of its commercial relationship maintained with the Group companies or with relevance to the interests and image of the companies integrated into the Group.

4. Suppliers, subcontractors, their respective employees, as well as companies that have participated in bidding for services or supplies in order to become suppliers of companies of the NEOENERGIA Group must report, as soon as possible, any conduct or act indicated in the previous item of which they become aware as part of their commercial relationship with the Company or with the companies of the Group.

5. During any investigations, the rights to privacy, honor, defense and presumption of innocence of the persons investigated or affected must be guaranteed, and all necessary measures will be taken to prevent any type of retaliation against whistleblowers.

6. Suppliers, when contracting with a Group company must seek to inform their employees and subcontractors of the content of items A and D of this Code of Conduct and the existence of internal information channels and the corresponding internal information system, as well as to require that their subcontractors inform their professionals of such information. Suppliers must also be able to demonstrate compliance with these obligations at the request of the NEOENERGIA Group company with which they maintain a business relationship.

#### **Article D.3. Supplier conflicts of interest.**

1. Suppliers must maintain mechanisms that ensure that, in the event that there is a potential conflict between the interest of a supplier and the personal interest of any of its employees, the independence of this supplier's performance in relation to the Group will not be affected, according to contractual requirements and applicable legislation.

#### **Article D.4. Suppliers' duty of confidentiality.**

1. The proprietary information belonging to the Group entrusted to suppliers will, in general, be considered secret and confidential information.

2. It is the responsibility of the supplier and its employees to adopt sufficient security measures to protect secret and confidential information.

3. Information, both verbal and written, provided by suppliers to those maintaining communication with the Group must be true, clear and reliable and not intended to mislead communications professionals.

#### **Article D.5. Supplier labor practices.**

1. Suppliers must:

a) Maintain conduct aligned with respect for fundamental human and labor rights in accordance with the applicable legislation in the country within their sphere of influence;

b) Reject any and all forms of forced labor or labor analogous to slavery provided for in applicable international legislation and agreements, in addition to adopting the necessary measures and actions in its organization to eliminate such conduct and require similar conduct within its own supply chain;

c) Expressly reject the use of child labor within its organization and supply chain and respect minimum hiring ages in accordance with applicable legislation and international agreements. Suppliers must adopt adequate and reliable mechanisms to verify the age of its employees;

d) Respect employees' freedom of union association and the right to collective bargaining, subject to the laws, international agreements and rules applicable in each case;

e) Professional relationships between suppliers and their employees must be based on equal opportunity, especially between genders, a lack of discrimination for any condition or characteristic and the promotion of a diverse, inclusive and multifaceted professional environment based on respect for all individuals and the promotion of training and a high level performance. Suppliers must reject any form of harassment against their employees and combat any conduct or practice related to prostitution and the sexual exploitation of minors and adolescents. For such purposes, they must promote a preventive culture against any manifestation of violence at work and any form of harassment to foster a respectful and healthy work environment, and must practice and encourage the principle of zero tolerance against any behavior that may be considered harassment or discrimination; and

f) Provide notice of employees' working conditions in a clear and understandable manner. Such conditions must respect, in all cases, legislation, collective bargaining agreements and the main international standards, as well as the international conventions applicable to Brazil in each case. Suppliers must ensure, in particular, adequate conditions in terms of wages, normal and overtime hours and social benefits.

2. Suppliers must evaluate the implementation of reconciliation measures that favor respect for their employees' personal and family lives and facilitate the ideal balance with work responsibilities, in accordance with applicable local laws and practices. In no case will they eliminate the measures established upon becoming suppliers to the Group.

#### **Article D.6. Supplier commitments with regards to health and safety-related issues.**

1. Suppliers must take the necessary measures to ensure the safety and health of their professionals or third parties who provide services on their premises in all aspects related to the exercise of their functions. They must reduce the hazards present in the workplace and minimizing the associated risks and adopt effective preventive and protective measures, in accordance with legislation, international agreements, regulations or other applicable rules.

2. Suppliers must identify and assess potential workplace emergencies and minimize potential impacts through the implementation of emergency plans and emergency preparedness and response procedures.

3. Suppliers must provide employees with adequate training in preventive matters and assume the cost of such training, as well as the implementation of preventive and protective measures in accordance with the respective contract. They shall be held liable for any damage or loss for which responsibility is attributed to them due to an act or omission, especially as a consequence of not adopting timely preventive measures in matters related to health and safety. In a similar manner, suppliers must actively collaborate with the NEOENERGIA Group companies in the management of prevention during works and services carried out in the workplaces of the Group companies according to the requirements established in occupational health and safety procedures.

4. If it is necessary to transport supplier employees or subcontractors they have hired to carry out the work, the supplier must ensure that they are provided with an adequate means of transport and accommodation presenting decent conditions.

#### **Article D.7. Suppliers' commitments regarding natural capital.**

1. Suppliers must have an effective environmental policy in place and will comply with all obligations under applicable laws and the contract. They must implement due diligence systems depending on the products and services provided, to, among other purposes:

a) Reduce greenhouse gas (GHG) emissions through the efficient use of energy and resources, as well as minimize energy consumption in order to reduce their carbon footprint;

b) Minimize the use of natural resources, fuels, chemicals and consumables, in order to reduce their corporate environmental footprint and minimize pollution;

c) Identify and manage substances, waste and other materials that pose a hazard when released into the environment in order to ensure their safe handling, transfer, storage, recycling or reuse and disposal and their circularity in accordance with applicable regulations and proper waste management. Such acts will have the objective of minimizing pollution and the emission of waste, wastewater or emissions that have the potential to negatively affect the environment; and

d) Prevent the removal of forested areas and ensure that products that cause deforestation, as well as the loss of biodiversity, are not supplied. Suppliers must guarantee the conservation of land and water resources, in the ecosystems in which they operate or have the capacity to influence.

2. Suppliers must have adequate reporting mechanisms in place in relation to the performance regarding above-mentioned aspects, if the corresponding Group company requests information in this regard.

**Article D.8. Quality and safety of products and services provided.**

1. All products and services provided by suppliers must comply with quality and safety standards and parameters required under applicable laws and regulations and criteria established in the contract.

**Article D.9. Commitment to human rights and due diligence in sustainability practices.**

1. Suppliers must respect human rights and environmental prohibitions established under the main international agreements on the subject. In particular, they must comply with applicable legislation on responsible minerals.

2. In accordance with existing legal requirements, suppliers must collaborate, whenever requested by the corresponding Group company, in identifying impacts on human rights and the environment associated with their operations, products or services they develop for the Group company. In a similar manner, in accordance with applicable legislation, the Group companies may establish, under contracts with suppliers, clauses, guarantees and independent verification methods related to compliance with the Code of Conduct, as well as prevention plans or plans to mitigate human rights impacts, in cases where it is determined that the severity or probability of their occurrence is high.

3. Suppliers must establish the necessary mechanisms to ensure that their professionals and third parties at their service can make complaints or report misconduct anonymously in cases of possible non-compliance with the items indicated in item 1 of this article. If such complaints and reports affect the products or services provided to a Group company, suppliers must inform the corresponding Group company of the results of investigation of the complaints received, as well as the measures taken.

4. Suppliers must inform their employees and subcontractors of the existence of a complaint mechanism at the corresponding company within the NEOENERGIA Group and require that their subcontractors provide their employees with notice of such mechanisms.

**Article D.10. Subcontracting.**

1. NEOENERGIA Group suppliers shall be responsible in ensuring that their own suppliers and subcontractors are subject to principles of action equivalent to those presented in this section.



2. Actions carried out and the procedures used by the suppliers to fulfill their obligations before the Group may not imply or imply a direct or indirect violation of the Corporate Policies, this Code of Conduct or other standards that are part of the Company's governance and sustainability system.

3. Compliance with the principles and rules established in this Code of Conduct does not exempt suppliers from complying with additional contractual conditions and requirements that may be established by the Group. The specificities of different jurisdictions where the contract will be executed and its purpose must be considered.

\* \* \*

This Code of Conduct was approved at the meeting of NEOENERGIA's Board of Directors held on the 16<sup>th</sup> of October 2025 and revokes all previous editions.

\* \* \*