

Climate Action Policy

Updated on March 12th, 2026

NEOENERGIA S.A.'s (the "**Company**") Board of Directors has the power to prepare, evaluate and consistently review the Company's Governance and Sustainability System, as well as approve and update policies that contain guidelines that govern the Company's performance. They may also provide notice of, as applicable, the policies that, during the exercise of their autonomy, they decide to approve at companies that are part of the group where the dominant entity is, as established by law, the Company (the "**Group**").

In the exercise of these powers and within the scope of existing legislation, the Company's Articles of Incorporation and the Neoenergia Group's Corporate Purpose and Values, as well as its Sustainable Development Strategy, the Board of Directors hereby approves this Climate Action Policy (the "Policy"). This Policy will respect, develop and adapt, the Neoenergia Group's Core Ethical Principles of Governance and Sustainability in relation to the Company.

Climate change is one of the most relevant challenges currently faced by humanity. Anthropogenic greenhouse gas emissions, which are mainly generated by the use of fossil fuels and land, have accelerated global warming in recent decades and its consequences are visible. At the global level, efforts made are aimed at keeping the planet's temperature increase for the rest of the century below 2°C above pre-industrial levels and continuing with initiatives to further limit these temperature increases to keep it as close as possible to 1.5°C.

The Company, which is aware of its commitment to the environment in general and to combating climate change in particular, has incorporated proper environmental management practices and the fight against climate change as key axes of its Governance and Sustainability System. The Company in doing so is inspired by the best available references in matters of climate governance. The Company is therefore aware of the potential contribution of its activities to achieve climate-related objectives of decarbonization, as well as the need to have the appropriate skills and mechanisms in place with regards to adaptation to climate change.

With these efforts, the Company seeks to continue: (i) assuming a leadership position in the fight against climate change, either directly or through alliances with other agents; (ii) promoting a business culture aimed at promoting the awareness among its Interest Groups of the magnitude of this challenge and the benefits associated with combating climate change, taking the impact of this phenomenon on the Company's activities into account; and (iii) contributing to a carbon-neutral and sustainable future while minimizing

the environmental impact of its business activities and promoting the adoption of all actions that are within its reach for this purpose -- an effort that must be compatible with the realization of business interests.

The Company will continue to analyze and identify concrete actions in the fight against climate change, which allow to detect and take advantage of opportunities that may arise from improved electricity generation and an increase the capacity to adapt, strengthen resilience and reduce vulnerability to climate change, as established in the Paris Agreement.

1. Scope

This Policy is applicable to the Company and includes principles that complement the contents of the Neoenergia Group's Core Ethical Principles of Governance and Sustainability within the scope of natural capital and climate action. Nevertheless, this Policy describes the actions and regulatory developments that must be carried out by the other companies of the Group while observing their competencies and their autonomy.

The content of this policy must also offer guidance, when applicable, for the performance of the Neoenergia Institute, which is linked to the Group.

The Company will promote the alignment of the companies in which it holds an ownership interest, but which are not part of the Group with regulations, as well as *joint ventures*, temporary associations and other entities it manages, with the principles contained in this Policy.

2. Purpose

The purpose of this Policy is to establish a framework for disseminating the Group's strategy and business model in a manner consistent with its commitment to the fight against climate change.

3. Principles of action

In order to put its commitment to climate change into practice, the Company will be guided by the following principles of action which will apply progressively to its business activities:

- a) Establish and review the emission mitigation objectives and the successive revisions promoted by climate change science, while following the Company's Climate Action Plan.
- b) Integrate climate change into strategic planning and decision-making processes, as well as in the analysis, management and reporting of climate-related risks, especially over the long term. While doing so, the Company must consider the recommendations of the *Task Force on Climate-related Financial Disclosure* (TCFD), or other reference organizations that offer information regarding climate governance and information on the incidences, risks and opportunities in this context required under applicable regulations.
- c) Identify, quantify and place value in the impacts, dependencies, risks and opportunities related to climate change of the Company's activities and its value chain, progressively and continuously during the life cycle of facilities while considering the perspectives of its Interest Groups.
- d) Promote innovation in the emission of greenhouse gases through more efficient and less intensive technologies and gradually introduce them into the facilities at the Group's companies.
- e) Involve Interest Groups in periodic updating of the Climate Action Plan, through cooperative communication based on the creation of sustainable value for all in accordance with the provisions of the Policy on Relations with Interest Groups.
- f) Include the execution of the Climate Action Plan among the parameters that can be considered under remuneration systems for Company employees and managers.
- g) Contribute to promoting awareness on climate change, its consequences and solutions, as well as the need to act in a preventive manner through centralized actions in the generation of knowledge and the mobilization and promotion of climate action, as it constitutes a threat to individuals and communities. These efforts must be aligned with the commitment assumed by the Group's companies, to respecting the right to a clean, healthy and sustainable environment in communities located in the territories where it operates, contained in the *Neoenergia Group's Core Ethical Principles of Governance and Sustainability*
- h) Promote the knowledge and internal training of professionals in the field of climate change, as well as third-party workers.

- i) Encourage the development of knowledge among members of the value chain on the subject and encourage them to adopt practices consistent with those of the Company in this matter and, in particular, with regards to reducing its carbon footprint.
- j) Publicly support and lead key milestones of the global climate agenda and multilateral processes on climate change. The Company must adopt positions consistent with the Society's objectives and the natural capital policies of its Governance and Sustainability System.
- k) Foster regulatory development with the participation of the private sector in issues related to the energy transition, environment, competitiveness and industrial development at the global level.
- l) Integrate climate action into an environmental management model that establishes the Group with regards to the circular economy and biodiversity, in order to assess, analyze, manage and reduce risks on natural capital, as well as to improve resource management and optimize investments and costs. The Company must consider relevant climate variables.
- m) Foster a culture that promotes the efficient and responsible use of energy, as well as behaviors that favor this responsible use. All Company stakeholders must be involved in this process. In particular, employees must be encouraged to contribute, through their daily work, to the achievement of objectives related to combating climate change.
- n) Promote the research and development of methodologies for the evaluation and planning of adaptation measures and implement measures adequate and capable of mitigating the impacts of climate change through the production of energy from renewable sources. This process must integrate climate science into the establishment of objectives and internal procedures.
- o) Continue to develop due diligence processes in the management systems of incidents, risks and opportunities related to climate action while following the Climate Action Plan.
- p) Continue to identify actions and opportunities in the face of impacts and risks related to climate change in the Company's direct activities and boost its identification in the value chain. These efforts must be made in collaboration with its Interest Groups, through the implementation of the corresponding due diligence system and while taking the fact that the current value chains are configured globally and not every link will have sufficient traceability mechanisms into account.

4. Priority lines of action

The Company will promote the following priority lines of action to develop the principles of action contained in this Policy:

- a) Keep the Climate Action Plan up to date.
- b) Contribute to the electrification of the economy and maintain the Group's leadership in renewable energy, as well as in the investment and operation of smart grids, which allow a high integration of such renewable energy. The Company must support legal regulation initiatives aimed at:
 - i. greater electrification of consumer and economic use, such as electric mobility, heat pumps and efficient domestic heating and air conditioning systems;
 - ii. promote the “contaminate and pays” principle, advocating the implementation of emission pricing mechanisms that generate a strong and sustainable price signal, capable of generating the necessary resources to equitably finance sustainable energy projects in industrialized countries and emerging and developing economies. These efforts must support a taxation system that incorporates this principle in the transport, construction and electricity production sectors;
 - iii. eliminate, as much as possible, subsidies for high-emission technologies or sectors;
 - iv. promote the electrification of power generation systems by expanding the use of renewable sources and smart grids, with a consequent reduction in the use of fossil fuels in the energy sector and in the economy as a whole; and
 - v. continue developing the global energy transition by promoting electricity generation through renewable sources and smart grids and the consequent reduction in the use of fossil fuels in the energy sector and in the economy as a whole.
- c) Integrate climate science and adaptation and resilience criteria, as well as include technical improvements in the design, construction and management of energy generation, storage and distribution networks and infrastructure, to reduce or avoid

the potential impacts of climate change on their functionality and allow the group of companies to adapt to changes in energy demand caused by climate change.

- d) Analyze risks arising from climate change in the context of the energy transition, as well as the physical risks.
- e) Periodically supervise the Group's greenhouse gas emissions inventory and establish control and monitoring mechanisms, including verification of emissions by an independent third party.
- f) Develop communication campaigns and materials, *workshops* or educational resources aimed at specific groups, or collaborate on projects with third parties, both in the public and private sector, to promote communication and training of employees with regards to Climate Action.
- g) Formalize agreements and collaborate with multilateral and business organizations with a special involvement in combating climate change and in the economic and industrial agenda related to the Company.
- h) Support public policies and strategies that address the issues associated with climate change in a coordinated and consistent manner.
- i) Provide leadership with regards to the main international indexes related to combating climate change and its impacts.
- j) Forward, in a transparent manner, the result and/or performance of the group of companies related to the fight against climate change.
- k) Establish the necessary mechanisms to ensure the coordinated application of this Policy at Group companies.

5. Group-Level Coordination

It is the responsibility of the Corporate Sustainability Superintendence to establish a framework for articulating the Group-level strategy and business model in a manner consistent with its commitment to combating climate change, and, through oversight and coordination with the equivalent directorates of the Group's companies, to develop, when appropriate, the procedures necessary for this purpose.

6. Implementation and monitoring

As part of the implementation and monitoring of the provisions of this Policy, the Board of Directors has implemented an Office of the Corporate Sustainability Superintendent, through the Sustainability and Reputation Commission, which establishes a procedure for periodic monitoring and reporting to governance bodies.

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This Policy was initially approved by the Board of Directors on July 19, 2018 under the name of the Policy for Combating Climate Change and was revised and renamed, in 2024, as the Climate Action Policy and last revised and updated at the Board of Directors' Meeting held on March 12th, 2026.