# **Human Rights Policy**

Updated on October 16th, 2025

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

In the exercise of these powers and within the scope of the legal regulations, the Company's Bylaws and the Purpose and Values of the Neoenergia Group, as well as the Sustainable Development Strategy, the Board of Directors approves this *Human Rights Policy* (the "**Policy**"), which respects, develops and adapts, in relation to the Company, the Group's Ethics and Basic Principles of Governance and Sustainability.

# 1. Scope of application

This Policy is applicable to the Company. Nevertheless, it informs the actions and normative developments that must be carried out by the other companies of the Group, observing their competences and their autonomy in this matter.

These principles 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 regulations of the companies in which it participates, but which are not part of the Group, as well as in joint ventures, temporary associations of companies and other entities in which it assumes management, with the principles contained in this Policy.

#### 2. Purpose

The purpose of this Policy is to formalize the Company's commitment to human rights, recognized in national and international law, and to define the principles that, within the Group's perimeter and always respecting the competences and autonomy of the companies that comprise it, will be applied for due diligence in the matter, in accordance with:

(i) the Guiding Principles on Business and Human Rights of the United Nations (UN);

- (ii) the OECD Guidelines for Multinational Enterprises;
- (iii) the principles on which the United Nations Global Compact is based;
- (iv) the Tripartite Declaration of Principles on Multinational Enterprises and Social Policy;
- (v) the conventions of the International Labor Organization (including ILO Convention 169);
- (vi) the Universal Declaration of Human Rights;
- (vii) the United Nations Declaration on the Rights of Indigenous Peoples;
- (viii) other documents or texts that may replace or supplement those referred to above.

# 3. Principles of action

For the fulfillment of the afore mentioned objectives and commitments, the Company assumes and promotes the following principles that shall preside over the performance of the set of companies that integrate it in all areas:

- a) Identify the potential impacts on human rights that the operations and activities carried out by the Group's companies, their business partners along the value chain may generate.
- b) Have a due diligence system that identifies situations and activities and manages, as a priority, those at greatest risk of human rights violations, with the objective of developing mechanisms to prevent said risk, as well as mitigation and, ultimately, repair of impacts, if they materialize.
- c) Periodically evaluate the effectiveness of the due diligence system through monitoring indicators, with special attention to enterprises in which there may be a greater risk of human rights violations. This evaluation will be supported by internal control systems of the Group's companies.
- d) Communicate the result of the evaluation on the effectiveness of the due diligence system in the annual public information, available on the Company's corporate website.

- e) Promote a culture of respect for human rights and training and awarenessraising actions for employees, people from Neoenergia, the communities surrounding the projects and other Stakeholders of the Society.
- f) Have reporting and complaint mechanisms, with sufficient guarantees and adequate resolution procedures, to address potential cases of human rights violations. These mechanisms should be widely disseminated, both to professionals and to the communities surrounding the projects and to employees of business partners along the value chain. For these purposes, appropriate internal management and reporting procedures will be defined on the matters communicated, in order to enable the evaluation of the due diligence systems.
- g) Adopt, as soon as possible, corrective measures in the event of detecting a violation of human rights on the Company's premises or those of its suppliers, which provide access for affected persons to effective reparation through legitimate processes and active cooperation, and inform the competent public authorities when such violation may constitute an administrative, criminal or other offense.

### 4. Human rights normative framework

In addition to this Policy, the following are also part of the Group's normative framework on respect for human rights:

- social policies that meet certain needs and expectations of the Company's Stakeholders and that, in particular, cover different subjects directly related to human rights, such as safety and health at work, equal opportunities and conciliation or quality;
- the Personal Data Protection Policy, which guarantees the right to data protection of all individuals who relate to the Group's companies, ensuring, in particular, respect for honor and privacy in the processing of different types of personal data; and
- c) the Procurement Policy, which includes the perspective of Group companies on shared responsibility with their suppliers regarding respect for human rights and on the commitment to increase the number of suppliers subject to sustainable development policies and standards associated with the human rights strategy.

In addition to what is already established in these policies and in the Governance and Sustainability System, the Company, within the scope of the Group, explicitly undertakes to:

- a) reject child labor and forced labor or labor in conditions analogous to slavery and any other form of modern slavery, ensuring and promoting the elimination of such situations in the supply chain;
- respect freedom of association and collective bargaining;
- c) respect the right to move freely within the country;
- d) not discriminate by any condition or characteristic;
- e) respect the rights of ethnic minorities and indigenous peoples and promote an open dialogue that integrates different cultural milestones in the places where it carries out its activity;
- f) respect the right to a clean, healthy and sustainable environment of all surrounding communities where it operates; and
- g) understand access to energy as a right linked to other human rights, collaborating with public institutions in the implementation of protection systems for vulnerable customers and service extension plans for communities that lack access to energy.

#### 5. Relationship with Stakeholders

In the relationship with the Company's Stakeholders, with regard to human rights, the following should be considered:

a) About Neoenergia Group. The professionals of the Group's companies must show a strict respect for human rights recognized in national and international legislation, in the development of their activities in all places where they operate, and, in particular, must ensure compliance with this Policy and the normative framework of human rights defined within the scope of the Group. All professionals of the Group's companies are expected to act as a first line of defense of human rights, reporting on any possible impact or on any non-compliance with the standards and policies of the Group's Governance and Sustainability System through the ethics communication channels (reporting channels and consultation channel) made available by the Group's companies in their respective internal information systems.

- b) About the supply chain. The Company is aware that it is configured globally and that not all its links have sufficient traceability mechanisms. The Group will continue to identify actions and opportunities in the face of impacts and risks related to human rights in its supply chain, through a due diligence process. The Company considers that its suppliers are key allies for compliance with this Policy and, therefore, assume a shared responsibility with it, and must also demonstrate a strict respect for human rights recognized by applicable standards and the highest international standards in the development of its activities. In this sense, suppliers must respect the commitments regarding labor practices, occupational health and safety and the environment, as well as other commitments regarding respect for human rights provided for in the Code of Conduct for Administrators, Professionals and Suppliers.
- c) About communities. The operation within the Group's perimeter should reinforce respect for the rights of traditional communities and indigenous peoples in the places where it develops its activity and develop access to energy.
- d) **About its members**. As for the shareholders and the financial community that have operational control of facilities held by the Group's companies, the alignment of their own policies with this Policy will be promoted through the Company's representatives in the management bodies of these entities.

#### 6. Implementation and monitoring

For the implementation and monitoring of the provisions of this Policy, the Board of Directors has the Superintendence of Corporate Sustainability and Climate Change, which will ensure compliance with this Policy and which will receive, through the Sustainability Committee, periodic information on the measures and procedures adopted by the Group to implement and follow up on the provisions of this Policy.

The Company may rely on external specialized advice to adapt the Group's operating procedures to the principles of action contained in this Policy, as well as, in its case, to promote its application and updating of its content.

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This Policy was initially approved by the Board of Directors on July 19, 2018 and last reviewed and updated at a meeting of the Board of Directors on October 16<sup>th</sup>, 2025.