# **Neoenergia Group's Purpose and Values**

Updated October 16th, 2025

#### 1. Introduction

The Board of Directors of NEOENERGIA S.A. (the "Company"), in the exercise of its competence, defines the Neoenergia Group's Purpose and Values, explaining its size and scope, as well as its function and anchoring in the Bylaws and in the other standards of the Governance and Sustainability System.

The definition of Neoenergia Group's Purpose and Values is based on the recognition of the Company's historical trajectory, its identity and reality. In addition to being the largest company in the electricity sector in Brazil, it is a driving agent of sustainable development, committed to its Stakeholders and Sustainable Development Goals (SDGs) approved by the United Nations (UN). In the locations where it is present, it operates with the highest standards of transparency and governance, human and social capital, natural capital and compliance. It does not fail to support its entire value chain, considering the current global context, which faces such transcendental challenges and opportunities as energy electrification through the development of sustainable energies, generated from renewable sources and network infrastructures; digital transformation; combating climate change; reducing pollutant emissions; and the pursuit of its own sustainability.

## 2. The purpose of the Neoenergia Group

The Board of Directors reaffirms that the purpose of the set of companies that make up the group, whose dominant entity is, in the sense established by law, the Company (the "**Group**") and, therefore, its raison d 'être is "To continue building, every day and collaboratively, a healthier and more accessible electric energy model".

This purpose is focused on the well-being of people and the protection of nature, reflecting the strategy that the Group's companies have been executing for many years, in a sustainable way. It also expresses the commitment to continue fighting with all its Stakeholders for:

- a. A real and global transition, based on the electrification of the energy sector and the economy, contributing to sustainable development;
- b. An energy model based on electricity that abandons the use of fossil fuels and generalizes the use of renewable energy sources, efficient energy storage, smart grids and digital transformation;

- c. A healthier energy model for people, recognizing that their health and well-being depend on the quality of the environment around them;
- d. The search for more accessible welfare conditions, favoring the quality of life and the construction of a more inclusive, egalitarian, fair and equitable society of social development;
- e. An energy model built in collaboration with everyone, based on best governance practices that contribute to its sustainability; and
  - f. The promotion of environmental sustainability and respect for nature, promoting actions to combat climate change, protect biodiversity, encourage the circular economy and respect for human rights.

#### 3. The values of the Neoenergia Group

Along with the purpose, the Company's Board of Directors also defines the values of the companies that make up the Group. While the purpose summarizes its "reason for being," the values summarize its "way of being." To achieve the purpose of all the Group's companies, its entire strategy and actions must be inspired by and based on the following three values:

a. <u>Sustainable Energy</u>: they always seek to be a model of inspiration, creating economic, social and environmental value throughout their surroundings, focusing on the future.

The Company and the other companies of the Group act responsibly with people, communities and the environment. They demonstrate their commitment to protecting nature through sustainable management of natural capital by integrating best environmental practices into their activities. They work to promote a business model that values biodiversity, circularity and renewable energy. In relation to human rights, they implement due diligence systems to identify, prevent and mitigate risks of human rights violations.

To this end, the professionals of the Group's companies carry out their activities in accordance with the principles and guidelines contained in the Code of Conduct for Managers, Professionals and Suppliers. They act to ensure transparency, the safety of people, the creation of sustainable value, the fight against illicit practices, including corruption, the identification and understanding of the expectations of Stakeholders, the encouragement of environmental awareness and a culture of respect for human rights among professionals and partners, and the well-being of present and future generations.

b. <u>Integrating Force</u>: due to their great strength and responsibility, the Group's companies work together, adding talents, for a purpose that belongs to everyone and for everyone.

The professionals of the Neoenergia Group form a diverse team prepared to achieve the success of the business project. To this end, the Group's companies encourage work without geographical, cultural and operational barriers, in order to share talent, knowledge and information so that their professionals have a global and long-term vision.

To form this team, the Group's companies boost the development of their professionals and contribute to the formation of future generations with the objective of fostering enthusiasm, empathy and initiative at work, favoring solidarity and creativity, as well as respect for human relations. In addition, the Group's companies encourage the maintenance of a sincere and loyal dialogue between their employees and other Stakeholders.

c. <u>Driving Momentum</u>: they transform ideas into actions, promoting small and large changes with efficiency and a high level of demand, always seeking continuous improvement.

They innovate and promote big and small changes that make people's lives easier.

They expect from their professionals a dynamic attitude, that they relentlessly pursue excellence and opportunities for improvement, that they embrace changes and new ideas, that they learn from mistakes, that they evolve with the responses to their actions and that they anticipate the expectations and needs of Stakeholders.

To sustain this value, the Group's companies foster processes for organizing work and exchanging information in a simple, agile and efficient way, which take advantage of technological advances and are always in continuous innovation.

## 4. Scope and dimension of Purpose and Values

The Neoenergia Group's Purpose and Values gives a permanent and specific purpose to its companies, being, in short: the construction of a healthy and accessible electric energy model, imbued with sustainability and consistent with the highest standards of transparency and governance, human and social capital, natural capital, respect for human rights and compliance. All this considering a sustainable value chain, in the context of respect for human rights, the social market economy and widely accepted ethical principles.

The Company and the other companies of the Group, regardless of their business nature, believe that their Purpose and Values make them transcend beyond simple commercial companies.

Although obtaining economic benefits remains an unwavering goal, as it is essential to enabling the Group's companies to achieve their purpose, it is not their sole objective, nor does it exhaust their deeper, inherent, and intrinsic purpose. Therefore, shareholders, partners and investors are required who, in addition to the contribution of capital and financial resources, share their Purpose and are participants in the large enterprise. Thus, the social interest, which is the agenda of the legitimate action of the corporate bodies, is not merely the common interest of shareholders and partners who contribute capital and financial resources, but the interest shared between all Stakeholders of independent companies, endowed with their own statutory identity, differentiated and oriented to the creation of integral and sustainable value through the development of the activities of their corporate purpose. It is this social interest, thus defined, that guides the allocation of financial capital that investors choose to carry out.

At the same time and consistently, the Company and the other companies of the Group recognize as equally necessary factors to achieve their purpose: human, social, natural capital, capital related to its sustainable value chain, technological capital and institutional or economic and social governance capital. As they are available, they will be used through relationships and procedures of varying nature and nature, as without their conjunction and coordination the Neoenergia Group could not achieve its purpose.

The use of such diverse factors and means and the performance of a business function that integrates them in favor of its purpose and values determine that all actions of the Company and other Group companies must be directed toward the creation of long-term sustainable value, the achievement of an overall result and an equally comprehensive benefit that allows those who contribute financial capital to be duly remunerated with profits and economic dividends, but also the other participants and Stakeholders, through the "social dividend." Some or other magnitudes are shared by financial and non-financial information, which is prepared, approved and published in accordance with applicable law.

The Company and the other companies of the Group are aware that, due to their size, significance and the basic and essential character that they have for the economy and society in general, the energy they produce and distribute, their business action and the scope of their purpose and values are not exhausted in their internal scope, but transcend their respective customers, supply chains and other Stakeholders of each one of them, boosting economically, politically and socially all the groups and communities in which they are present and develop their activities.

Therefore, the Company and the other companies of the Group recognize and reaffirm their vocation to be protagonists and to assume, in the fulfillment and development of the purpose and values, the leadership that corresponds to them in the creation of a balanced and advanced society, and to participate, in a determined and responsible manner, for the same

reason, in the collective effort to guarantee their development and global and sustainable progress.

# 5. The Purpose and Values and the Governance and Sustainability Systems of the Neoenergia Group companies

The Company and the other companies of the Group reiterate their determination to continue in the construction and constant improvement of their respective governance and sustainability systems, to conduct and ensure, through this own and specific internal order, the complete realization of its purpose and values, in all its scope and dimension, both in the achievement of its business purposes and objectives, and in the creation of said long-term sustainable value for all its Stakeholders in the locations where the Group is present.

As a result, the Company's Governance and Sustainability System, as well as the other governance and sustainability systems of the Group's companies, aspires to be a coherent unit in itself, in which the Neoenergia Group's Purpose and Values, a synthesis of its corporate ideas, inspires and bases, as general principles, the development, application and interpretation of all rules, policies and procedures that guide, organize, direct and conduct any of its actions.

At the same time, considering the full scope of the Neoenergia Group's Purpose and Values, the governance and sustainability systems of each of the Group's companies are not conceived as a merely internal and isolated effort, but that they intend to integrate and contribute to the best governance and sustainability of the global group, in which the Company and the other companies of the Neoenergia Group are established and developed.

Based on the Neoenergia Group's Purpose and Values and their respective governance and sustainability systems, the Group's companies present themselves to their Stakeholders as integrated companies, that is, as entities with a common corporate, corporate and institutional identity.

#### 6. Acceptance

The Neoenergia Group's Purpose and Values are expressly accepted in all its content and extension by all its professionals, both current and future members of the Neoenergia Group. Because of this, the Purpose and Values are part of the employment contracts or contracts of another nature of all its professionals.

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The Neoenergia Group's Purpose and Values was initially approved by the Board of Directors on September 6, 2018 under the name of Neoenergia's Mission, Vision and Values and last updated at the Board of Directors' Meeting of October 16<sup>th</sup>, 2025.