

REGULATIONS OF THE NEOENERGIA RELATED PARTIES COMMITTEE



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REGULATIONS OF THE NEOENERGIA S.A. RELATED PARTIES COMMITTEE

CHAPTER I NATURE, PURPOSE AND APPROVAL OF THE REGULATIONS

<u>Article 1</u> - The Related Parties Committee ("<u>Committee</u>") of Neoenergia S.A. ("<u>Company</u>") is a permanent and internal statutory advisory body linked to the Board of Directors with powers to inform, analyze and submit proposals to the Board of Directors within the scope of its functions provided for in this document.

Article 2 - The purpose of the Regulations of the Related Parties Committee ("Regulations") is to establish how the Committee operates, its objectives and principles of action, subject to the provisions of the Bylaws, the shareholders' agreement filed at the Company's headquarters ("Shareholders' Agreement"), the Company's Governance and Sustainability System and the legislation in force, in particular Law No. 6.404, of December 15, 1976 ("Brazilian Corporation Law").

<u>Article 3</u> - This Regulation was prepared considering the applicable legal regulations, as well as the recommendations and best governance practices recognized and adopted both in Brazil and in international markets.

<u>Article 4</u> - These Regulations and their amendments must be approved by the Company's Board of Directors, the initiative itself or proposed by its Chairman, by the Chairman of the Committee or by the majority of its members, the amendment proposal must accompany justification on the causes and scope of the intended amendment.

<u>Article 5</u> - These Bylaws were approved by the Company's Board of Directors on July 19, 2022 and last updated on October 16th, 2025, as disclosed on the Company's website.

CHAPTER II COMPLIANCE, INTERPRETATION AND INTEGRATION OF THE REGULATIONS

<u>Article 6</u> - Doubts or disagreements in the interpretation of these Regulations shall be resolved by a majority of the votes of the members of the Committee itself or, in the event of a tie, by the Company's Board of Directors. The interpretation and solution of any questions or disagreements by the Committee itself must be reported to the Board of Directors.



<u>Article 7</u> - In the absence of specific rules, the provisions of the Company's Bylaws and the Regulations of the Board of Directors regarding the operation of the Board of Directors, provided that they are not incompatible with their nature and function, shall apply to the Committee. The provisions contained in the Brazilian Corporation Law apply in full to the members of the Committee, especially those that refer to the responsibilities, duties, obligations, limits, impediments and prohibitions to the Company's managers.

<u>Article 8</u> - The members of the Committee have the obligation to know and comply with these Bylaws, adopting all necessary measures for this purpose, and the Secretary of the Committee is responsible for providing them with a copy of this instrument, which will also be available on the board's website and on the Neoenergia website.

CHAPTER III FUNCTIONS OF THE COMMITTEE

<u>Article 9</u> - The purpose of the Committee is to advise the Board of Directors on matters related to transactions between related parties, having, for this purpose, the following functions:

- a) recommend the approval or not to the Board of Directors, prior to the execution of contracts, as well as other instruments that have as their object Transactions with Related Parties, as defined below, and that have as signatory parties the Company and/or its direct and indirect subsidiaries, on the one hand, and one or more Related Parties on the other, ensuring equality and transparency, in order to guarantee to shareholders, investors and other interested parties, that the Company is in accordance with the best Corporate Governance practices;
- b) Approve the revisions and terminations of the contracts and instruments mentioned in item "i" above:
- c) Establish, in relation to Transactions with Related Parties considered relevant, that it is demonstrated that they have been and remain signed under market conditions, by describing the price formation policy adopted and the inclusion of an opinion issued by an independent audit firm that confirms that the price of these transactions was formed in accordance with the respective price formation policy; and
- d) Verify and point out, in the respective analysis, the advantages of the transaction for the Company and also whether one of the parties benefits unduly.



<u>Paragraph One</u> - For the purposes of these Regulations and in accordance with the definitions established in the Company's Shareholders' Agreement, the partners, quotaholders or shareholders (in any case, direct or indirect) of the intervening shareholders of the Shareholders' Agreement, as well as their affiliates, are considered as "Related Parties".

<u>Paragraph Two</u> - Contracts signed prior to the Company's Shareholders' Agreement, signed on 06.07.2017 and effective as of 08.24.2017, will be exempted from approval by the Related Parties' Committee. In the case of amendments or renewal of contracts with Related Parties, the Committee's approval will be waived whenever such renewal is preceded by the Committee's receipt of an opinion from an audit firm or first-rate specialized company chosen by the Committee, confirming that the changes reflect market conditions or aim to maintain the economic balance of the contract in question, in which case the Committee shall only assess whether the price or remuneration fixed in said contract remains compatible with the market reality.

<u>Article 10</u> - The Committee shall make available on the website of the Board of Directors the Annual Report of its activities, in relation to the previous year, until the disclosure of the annual results of the companies of the Neoenergia group. This Report shall include the meetings held by the Committee and the main matters discussed, highlighting the recommendations made by the Committee to the Board of Directors.

CHAPTER IIV COMPOSITION, APPOINTMENT AND REMOVAL OF MEMBERS

<u>Article 11</u> - The Related Party Committee shall be composed of three (3) full members, who may or may not be members of the Board of Directors, appointed by the Board of Directors following the provisions established in the Company's Shareholders' Agreement, who may have their alternates.

<u>Paragraph One</u> - The Committee shall have a Chairman who shall be elected by the Board of Directors from among its members or not and who shall exercise the duties established in these Regulations and others that may be established by the Committee.

<u>Paragraph Two</u> - The Committee shall elect from among its members or not, a person to act as Secretary of the Committee, who shall perform his duties in accordance with these Regulations and other guidelines established by the Committee or the Board of Directors.



Article 12 - The Chairman of the Committee shall have the following duties:

- I. convene and chair the meetings of the Committee;
- II. comply with and enforce these Regulations;
- III. approve the agendas and schedules of the meetings;
- IV. invite, on behalf of the Committee, non-member participants to the meetings of the Committee, pursuant to these Regulations;
- V. propose complementary rules necessary for the Committee's performance; and
- VI. perform other acts of a technical or administrative nature necessary for the exercise of its functions.

<u>Sole Paragraph</u> - The Chairman of the Committee shall inform the Chairman of the Board of Directors, when requested, of the Committee's activities and any action taken or recommendation made during the Committee's meetings, prior to the first meeting of the Board of Directors following the Committee's meetings.

Article 13 - The members appointed to the Committee shall perform their duties (i) for the same term of office as the members of the Board of Directors, when applicable; or (i) for the term of office defined by the Board of Directors at the time of their designation as a member of the Committee.

<u>Sole Paragraph</u> - The members of the Committee shall be deemed to have taken office on the Committee on the respective dates of their appointment by the Board of Directors. The members who constitute the Committee and who are re-elected as Directors of the Company will remain in their positions in the Committee, without the need for a new election.

<u>Article 14</u> - The members of the Committee shall be immediately removed from their positions:

- a) when, for any reason, including resignation or dismissal, they cease to exercise the function of Director of the Company, if applicable; or
- b) by decision of the Board of Directors.



CHAPTER V COMMITTEE MEETINGS

<u>Article 15</u> - The Committee will meet as many times as necessary, at the discretion of the Chairman of the Committee, to fulfill its commitments, but at least once a year and also when requested by at least half of its members.

<u>Sole Paragraph</u> - The Chairman of the Board of Directors and/or the Company's Chief Executive Officer may request meetings of an informative nature with the Committee.

Article 16 - The Secretary of the Committee, at the request of the Chairman, shall send a call for the meeting by any electronic means that allows proof of said call - in particular, through the Board's website, as a fundamental tool for the effective exercise of the functions of the Board and its advisory committees. Alternatively, the call notice and information may be sent to the email address provided by the Committee member upon his/her designation as a member of the Committee or Board of Directors, as the case may be. The call will contain the agenda to be discussed and will be accompanied by the documents necessary for the assessment of the items discussed.

<u>Sole Paragraph</u> - The call must be made at least 4 (four) to 2 (two) business days in advance, except if there is a need for an urgent meeting. The prior call will be waived if all its members are present or represented and unanimously accept the holding of the meeting and the discussion of the matters on the agenda.

<u>Article 17</u> - At least two (2) members of the Committee or their respective alternates will be required and will form the quorum for the installation of a meeting of the Committee on first call, and any number on second call, which will be called within one more business day of the previous meeting not held.

<u>Paragraph One</u> - The meeting shall be chaired by the Chairman of the Committee. In the absence of the Secretary of the Committee, the Chairman of the Committee shall appoint one of the members to act as secretary of the meeting.

<u>Paragraph Two</u> - The Related Parties Committee, by decision of its Chairman, may hold meetings via teleconferencing systems or any other means that allow for the recognition and identification of remote participants, permanent communication between participants, regardless of their location, as well as their expression, in any case in real time, adopting procedures that ensure that connections are made with full guarantee of the identity of the participants, the duty of confidentiality and the protection of the company's interest in



preserving access to the information transmitted and generated during the meeting, the decisions made therein, as well as the commitments adopted, with the members of the Committee observing the security and privacy protocols established by the Company. Participants will be considered as attendees of one and the same meeting. The meeting shall be deemed to be held at the registered office.

<u>Paragraph Three</u> - All actions taken by the Committee shall be adopted by a majority vote of the members present at the meeting or represented. In the event of a tie, the Chairman of the Committee shall have the deciding vote.

<u>Paragraph Four</u> - The matters analyzed by the Committee shall be subject to reports and recommendations, which shall not bind the resolution of the Board of Directors.

<u>Paragraph Five</u> - The Secretary of the Committee shall reduce each meeting to minutes, which shall be reviewed and signed by its members after the meeting, and made available on the Council's website at least one (1) day prior to the Council meeting. The minutes may be signed by means of a digital signature.

<u>Paragraph Six</u> - Any necessary action may be taken by the Committee without a meeting, if, upon request of the Chairman of the Committee, all members of the Committee consent in writing, by letter, email or any other appropriate electronic means. Written consents shall be filed together with the minutes of the meetings of the Committee.

<u>Paragraph Seven</u> - Any Committee member who, effectively and in accordance with the law, has a conflict of interest with a particular matter to be considered by the Committee shall inform the Chairman of the Committee of this circumstance and shall not participate in the part of the meeting in which the matter is being considered, but may be invited to provide information. The member of the Committee who has been justifiably considered to be in a conflict of interest may object to this fact to the Chairman of the Board of Directors, who shall resolve the matter.

<u>Article 18</u> - Any Committee member who is unable to attend a particular meeting must inform the Chairman of the Committee prior to the meeting, through the Secretary of the Committee, of the name of their alternate, who may represent them exclusively at that meeting.

<u>Paragraph One</u> - Upon request of the Chairman of the Committee, in response to the demand of the Chairman of the Board of Directors, the other directors may be requested to participate in meetings of the Committee, without voting rights.



<u>Paragraph Two</u> - The Chairman of the Committee may also request, through the Secretary of the Committee, with a copy, at its discretion, to the Chairman of the Board and the Chief Executive Officer of the Company, the attendance of any director, manager or employee of the Company, as well as any member of the boards of directors of companies in which the Company has an interest, whose indication has been proposed by the Company, provided that there are no legal impediments to this.

<u>Paragraph Three</u> - People who are not members of the Committee may not participate in the meeting in matters that are not within the scope of their powers or duties, except in specific cases with justification that must be recorded in the respective meeting minutes.

<u>Article 19</u> - The Committee may access information, documents, accounting and non-accounting records, contracts, among other information and documents necessary to carry out its activities.

<u>Sole Paragraph</u> - The Committee may propose to the Board of Directors, for its deliberation, the hiring of consulting services from external professionals for the best performance of its functions. Such professionals shall submit reports of their activities directly to the Chairman of the Committee. The hiring of these professionals must be done in accordance with the provisions of the Company's Bylaws, as well as the Company's internal procedures, policies and/or instructions.

<u>Article 20</u> - The Company must provide all the resources necessary for the operation of the Committee, including the availability of internal personnel, to advise on the conduct of the work and the hiring of external consultants to support it in the fulfillment of its duties, when necessary. The Committee will have the material and administrative support that is necessary to carry out its duties, using the Company's administrative structure.

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