

# Policy on Relations with Interest Groups

Updated on October 16<sup>th</sup>, 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 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 *Policy on Relations with Interest Groups* (the "**Policy**"). This Policy will respect, develop and adapt the Neoenergia Group's Core Ethical Principles of Governance and Sustainability.

The Neoenergia Group's Articles of Incorporation, Corporate Purpose and Values, Sustainable Development Policy and other corporate policies represent the Company's guidance for the generation of sustainable value shared with its shareholders while taking into account the other Interest Groups related to its business activity and its institutional context. This Policy considers the commitments made in the Code of Conduct for Neoenergia Management, Employees and Suppliers.

The Company considers it to not be possible to provide social value and develop a responsible and sustainable business model without the strong involvement of the Company's Interest Groups in its project. Interest groups are considered to be groups and entities issuing decisions and opinions that have an influence on Neoenergia and, at the same time, are affected by the activities carried out by the company.

The Company seeks to ensure that all its Interest Groups participate in the social value generated by its activities, either directly or in collaboration with the Neoenergia Institute linked to the Group.

Proper management of the Company's processes and resources is an essential lever for creating value in a sustainable manner for all its Interest Groups, which play a leading role in the Company's corporate reputation. Corporate reputation is considered the series of perceptions that one has about a company. It is capable of determining the decisions of investors, the hiring of employees and recommending all Interest Groups, in order to directly affect the Group's long-term sustainability.

The proper management of Interest Groups contributes decisively to the achievement of the purpose of the Human Rights Respect Policy, which formalizes the Company's commitment

to human rights recognized in national legislation. It also defines the general principles that will apply within the Group's perimeter context as part of due diligence for human rights.

## 1. Scope

This Policy is applicable to the Company. 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 company associations and other entities it manages, with the principles contained in this Policy.

## 2. Purpose

The purpose of this Policy is to establish the principles that will guide the Company's relations with its Interest Groups within the framework of its business activities and operations in order to:

- (i) continue to drive the involvement of Interest Groups in the Company's business project, through the creation of shared sustainable value for all;
- (ii) continue to respond to the legitimate interests of the Company's Interest Groups;
- (iii) continue to generate trust between Interest Groups to build close, lasting, stable and solid relationships;
- (iv) encourage the recognition of the Company's commitment to diversity in a broad manner among Interest Groups and, in particular, with regards to the dignity of its staff; and
- (v) contribute from a holistic perspective and preserve the corporate reputation at the different locations and business areas in which the Company carries out its activity.

As part of its intended purpose, the Company proactively manages its relationships with its Interest Groups through the Global Interest Group Relationship Model (the "**Global Relationship Model**"), with the objective of ensuring that its actions and behaviors meet the expectations of such groups.

The Company's Board of Directors may approve other corporate policies directed to specific Interest Groups.

### **3. Company Interest Groups**

The value chain comprising the activities executed by the Company results in the formation of numerous Interest Groups, and, therefore, for the purposes of this Policy, Interest Groups are grouped into the following categories:

- a) Neoenergia's personnel;
- b) Shareholders and Financial Community;
- c) Customers;
- d) Communities;
- e) Supply chain; and
- f) Environment

These Interest Groups are in turn subdivided into other categories known as Interest Subgroups, which composed of different collectives and entities. This allows the management of relationships to be adapted to the specific realities, needs and expectations of local communities, with special attention paid to communities in situations of vulnerability.

### **4. Principles:**

The Company assumes and promotes the following principles to engage and establish relationships of trust with its Interest Groups:

- (a) Responsibility:** Act responsibly and build relationships based on ethics, integrity, sustainable development, respect for human rights and communities affected by the Company's different business activities;
- (b) Transparency:** Ensure transparency in financial and non-financial relations and communication, sharing truthful, relevant, complete, clear and useful information;
- (c) Active Listening:** Practice active listening, boosting the effective two-way communication between the Company and its Interest Groups and direct, fluid, constructive, diverse, inclusive and intercultural dialog;
- (d) Participation and involvement:** Encourage the participation and involvement of Interest Groups in business activities at the Group's companies while promoting voluntary consultation processes and other similar interaction channels. These processes must respect the specific legislation at each location, especially with regards to the planning, construction, operation and decommissioning of energy projects as a fundamental element in human rights-related due diligence processes;

- (e) **Consensus:** Work in a manner aligned and in consensus with Interest Groups, especially with traditional communities and Indigenous peoples, taking their views and expectations into account;
- (f) **Collaboration:** Encourage collaboration with Interest Groups in order to contribute to the fulfillment of the Neoenergia Group's Corporate Purpose and Values and Core Ethical Principles of Governance and Sustainability.
- (g) **Continuous Improvement:** Pursue continuous improvement and periodically review processes related to Interest Groups, to ensure that they respond, as efficiently as possible, to current needs.

These previous principles are implemented under the provisions of the Governance and Sustainability System.

The Company establishes and disseminates communication channels to engage its Interest Groups in business activities, as well as to reinforce the involvement and identification of Interest Groups with the Company. These channels may be general in nature, including the Company's corporate website, digital applications and consultation procedures intended for interaction with a specific Interest Group.

## **5. Responsibilities in managing relationships with Interest Groups**

The Company's Board of Directors has the power to approve and apply this Policy and to prepare, approve and supervise the general strategy for relations with the Company's Interest Groups. It is also responsible for disseminating the Company's general policies, strategies and guidelines among the other Group companies and facilitating their coordinated performance while respecting the autonomy of each company.

As a result, the Company's Executive Board drives and coordinates actions necessary to comply with this Policy and the Global Relationship Model and promotes best practices for such matters. The Company offers appropriate channels and procedures for promoting appropriate relationships.

In accordance with the Group's organizational structure, controlled companies, within the scope of their competencies, are responsible for implementing the strategy for relations with their Interest Groups and the Global Relationship Model. They are also responsible for maintaining direct dialog with their Interest Groups, especially with those who work on their business premises, so that they have sufficient resources and infrastructure to operate.

The Group's controlled companies may order Neoenergia Institute, with which they have agreements, to implement activities of general interest and sustainable development previously defined by Neoenergia and the Group's controlled companies. This contributes to

improving relations and dialogue with the Interest Groups, without prejudice to the autonomy and independence of action that allow Neoenergia Institute to achieve its purpose.

## **6. Global Interest Group Relationship Model**

The Global Relationship Model establishes principles and provides the guidelines to, on the one hand, ensure that relationships with Interest Groups are implemented in a homogeneous manner while respecting the specific nature of each region and business. On the other hand, the Model establishes the necessary mechanisms to ensure that Interest Groups have sufficient conditions to maintain relationships with the Group's companies.

The main characteristics of the Global Relationship Model are:

- (a) Guide the segmentation of Interest Groups, the identification of Interest Subgroups and their prioritization depending on the impact and ability to influence the series of companies of the Neoenergia Group within these subgroups, as well as these Interest Groups at the Neoenergia Group;
- (b) Identify and prioritize relevant matters (needs and expectations) for each Interest Group, as well as identify and manage the impacts, risks and opportunities associated with these relevant matters, relating them to the Group's contribution to achieving a sustainable value chain.
- (c) Establish the main guidelines for designing and monitoring action plans that, on the one hand, respond to issues relevant to Interest Groups in terms of valuing their risks and opportunities and, conversely, improve communication and relationships;
- (d) Provide for an understanding of the impacts of the actions in relation to the Interest Groups in order to maximize the positive impacts and mitigate negative impacts; and
- (e) Identify future trends in relation to the expectations of Interest Groups and best practices to be shared by Group companies.

In order to implement the Global Relationship Model, the Company promotes the implementation of a network of supervisors at each of the Group companies, whose function is to extend and correctly apply the same Global Relationship Model throughout the Group. The boards of directors of each Group company will be responsible for evaluating its implementation and results.

Results of relationship with the Interest Groups must be mainly disseminated through the Company's communication strategy, on its corporate website and on social networks, particularly through the Annual Sustainability Report.

## **7. Implementation and monitoring**

During the implementation and monitoring of the provisions of this Policy, the Board of Directors relies on the performance of the Sustainability and Reputation Committee (or the committee that, at any time, assumes its powers), and the Office of the Corporate Superintendent for Sustainability and Climate Change. The Superintendent is responsible for the implementation, monitoring and updating of this Policy, in addition to developing the necessary procedures for this purpose.

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