# **Sustainable Development Policy**

Updated 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 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 Sustainable Development Policy ("the **Policy**"). This Policy will respect, develop and adapt the Group's Core Ethical Principles of Governance and Sustainability.

# 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 regulations of the companies in which it holds an ownership interest, but which are not part of the Group, as well as *joint ventures*, temporary associations and other entities it manages, with the Sustainable Development Strategy and the principles contained in this Policy.

# 2. Purpose

The purpose of this Policy is to establish general principles and foundations that govern the Sustainable Development Strategy within the scope of the Company's activities. It aims to foster commitments to promoting the creation of value in a sustainable manner for shareholders and other Interest Groups during corporate and business activities at the Group's companies are related to their business activities and their institutional context while providing an equitable return to all collective actions that contribute to the success of their respective business projects. This Policy promotes the values of sustainability, integration and dynamism, and favors contributions made to the achievement of the UN Sustainable Development Goals.

The principles and bases compiled in this Policy are developed and were materialized for the Company while considering their impacts on its Interest Groups. They are reflected in a specific policy that integrates the Company's Governance and Sustainability System and meets specific needs and expectations of Interest Groups.

# 3. Sustainable Development Strategy.

Compliance with corporate interests, as defined in the Company's Bylaws, requires orientation towards the creation of integral and sustainable value (economic, environmental, social and governance) through the development of the activities included in the Group's corporate purpose.

In compliance with the statutory mandate assigned by Company shareholders, its Board of Directors developed this strategy aimed at creating value in a sustainable manner through the provision of quality services and the use of energy from renewable sources, which respects the environment and is attentive to the opportunities offered by the knowledge economy. These actions promote the supply of affordable, efficient, competitive and non-polluting energy that boosts environmental performance.

The Company therefore contributes to real and global energy electricity generation through the development of sustainable energy using from renewable sources. It works in collaboration with Neoenergia's personnel, communities, the supply chain and customers, in line with the provisions of the Governance and Sustainability System and, specifically, the Human Rights Respect Policy and due diligence systems related to such matters.

For the above purposes, the Company seeks to innovate, obtain new investments and drive more efficient, sustainable and clean technologies while fostering growth and developing the talent and technical and human capacities of its employees, who strive for individual safety and the supply of energy and to build a successful business project together with all participants in its value chain. The Company's employees share such achievements with its Interest Groups.

### 3.1. Objectives of the Sustainable Development Strategy

The Group's Sustainable Development Strategy ensures, in particular, the achievement of the following objectives:

- a) Drive the fulfillment of purpose: continue to build, every day and through collaboration, a healthier and more accessible energy model, and promote the Group's three corporate values (sustainable energy, integrating and driving forces).
- b) Promote the participation of Interest Groups in the Company's business project through the generated social value.

- c) To favor the achievement of strategic objectives within the Group, in order to offer a safe, reliable, quality energy supply that respects the environment.
- d) Improve competitiveness at the Group level through the use of management practices based on innovation.
- e) Encourage information and communication in the different communities where the Group's companies operate, taking the specific characteristics of the various collectives present into account so that the company is recognized as suitable for the development of professional relationships in terms of a sense of belonging, equal opportunities and a lack of discrimination, productivity, profitability, efficiency and sustainability.
- f) Manage risks and opportunities responsibly, maximizing the positive impacts of its activities in the different territories in which the Group's companies operate. At the same time, negative impacts must be avoided and minimized, as much as possible, by moving away from short-term approaches or approaches that do not adequately consider the interests of respective Interest Groups, in addition to implementing remediation measures.
- g) Foster a culture of ethical behavior and increase business transparency in order to generate credibility and trust among respective Interest Groups and in the various communities in which different Group companies carry out their activities.
- h) Promote relationships of trust with Interest Groups and respond in a balanced and integrated manner to all parties while paying special attention to local communities in order to, on the one hand, gather their perspectives and expectations on possible relevant issues and therefore be able to take them into account. On the other hand, the Company must understand and manage the impacts that the activities that the Group's companies have on their respective Interest Groups.
- i) Contribute to the recognition of the Group's companies and improvement of its reputation.

# 3.2. Implementation and monitoring of the Sustainable Development Strategy at Group level

Neoenergia's sustainability and reputation committee is responsible for the execution and supervision of the Sustainable Development Strategy at the Group level as defined in its bylaws.

#### 4. Social value

Through the social value generated by its activities, the Company contributes fiscal support and encourages the development of its social objectives for the benefit of its Interest Groups in accordance with the principles established in the standards and policies that integrate the various chapters of its Governance and Sustainability System. These initiatives help promote social development, both from an economic point of view and from different perspectives: business ethics, promotion of equal opportunities, respect for human rights, protection of vulnerable groups, promotion of innovation and efficiency, care and protection of nature, universal access to energy supply and water, climate action and generation of quality employment based on merits and equal opportunities, the attraction of talent and sense of belonging, among other measures centering on wellbeing. These initiatives favor a more resilient economic system, based on renewable energy and of local origin that is safe, competitive and clean.

The Group's companies generate social value through the development of their business activities, which represent the main source of value generation for their Interest Groups. This process prioritizes cleaner, more autonomous and safer energy, in addition to promoting measures aimed at protecting vulnerable groups. These initiatives are carried out through collaborations, sponsorships and specific actions within the social sphere conducted directly or in collaboration with the Neoenergia Institute, which is linked to the Group. These initiatives are aligned with the Group's institutional strategy, which is committed to maintaining business ethics in the face of its Interest Groups and favoring their involvement and the design and periodic execution of awareness-raising initiatives on different issues that promote sustainable development.

The measurement of social value must include the main positive impacts — whether direct, indirect and induced — of the present and future activities of the Group's companies, which must be consistent with their link to the creation of long-term shared sustainable value for shareholders while also considering other Interest Groups.

Due to the different objectives and goals for sustainable development, the Group's companies use a wide-ranging series of indicators that allow them to evaluate their contribution from different perspectives. Even if due to the intangible nature of many of its performances indicators do not capture the totality of the impacts generated, the results

obtained are an effective tool in evaluating the realization of established commitments to the social value. This assessment is considered by the Company's Board of Directors when defining the Group's strategy and is shared transparently with the Interest Groups of the companies that are integrated into the Company through the public dissemination of non-financial information, including that related to the social value generated.

An annual sustainability report is therefore presented to the Company's Board of Directors, which, after independent verification, highlights the Company's performance in terms of sustainability, especially in matters related to transparency and good governance, human capital and compliance. This analysis considers the sustainable value chain, as well as the social value generated for Interest Groups, either directly or in collaboration with the Neoenergia Institute.

# 5. Principles of action related to the generation of shared sustainable value

The following section describes the principles of action followed by the Company in the exercise of its activities in relation to different aspects of sustainable development common to all Interest Groups and which represent a link with the social value generated.

The principles of action that the Company assumes and promotes in relation to the creation of sustainable and shared value can be summarized as:

- a) Developing a business model based on environmental, social and economically sustainable guidelines.
- b) Establishing instruments to strengthen the competitiveness of energy products supplied through efficiency in the processes of generation, storage, transport, distribution and commercialization of energy, and pay special attention to excellence in management of processes and resources.
- c) Implementing measures in order to achieve high quality of services and a safe and reliable supply of energy products.
- d) Encouraging the reduction of the environmental impact of all its activities while striving to promote the rational and sustainable use of water, address climate change through the development of clean energies and prevent and/or minimizing impacts on biodiversity, contaminant emissions and their effects, as well as improving the circularity of their activities and among suppliers.
- e) Promoting the responsible use of energy and the sustainable use of natural resources, promoting the minimization of impacts of their activities, in line with the provisions of their natural capital policies and awareness of the efficient consumption of products and services among members of the public.

f) Reinforcing the social dimensions of its activities and, in particular, respect for human rights in order to, among other issues, improve the quality of life of people in the communities where the Group's companies operate while promoting access to energy supply. Special attention must given to economically disadvantaged customers or those experiencing any other situation of vulnerability.

# 6. Principles of action in relation to transparency

Transparency is one of the Company's values and a fundamental objectives of its communication strategy. It is essential to gaining trust and credibility in the relations between society and the Company's Interest Groups.

The Company assumes and promotes the following principles of action in relation to transparency:

- a) Disseminate veracious, adequate, relevant, correct, complete, clear, reliable and useful information on its performance and relevant activities.
- b) Guarantee honesty in the communication of information, both within the Group's perimeter operations and externally, and refrain from disseminating or delivering incorrect information, organized in an incorrect manner or that may result in confusion to those who receive it.
- c) Ensure respect for the principle of equality with regards to the dissemination of information.
- d) Obtain information from third parties as provided for in applicable regulations.
- e) Promote transparency through the preparation and annual publication of the Company's financial and non-financial information. With regards to non-financial information, the Company must use any of the nationally and/or internationally accepted methodologies and submit information for independent external verification.
- f) Publish the information required under applicable regulations that differ from that indicated in the previous item, or voluntarily assumed by the Company.
- g) Disclose information on the taxes it collects in the territories where it operates.
- h) Ensure that the principles of transparency of information and collaboration are maintained in relations with the media.

The Company must publish, among others, the following reports: *Integrated Annual Report*, *Annual Sustainability Report*, *Annual Financial Statements* and *Annual Corporate Governance Report*.

# 7. Principles of action in relation to sustainable event management

The Company assumes and promotes the following principles of action in relation to the sustainable management of events:

- a) Guide management to define objectives that generate beneficial impacts on sustainability and, in particular, on aspects related to human, social and natural capital and the sustainable value chain.
- b) Drive the involvement of impacted Interest Groups while considering their needs and expectations.
- c) Favor the contribution of suppliers and partners within its value chain.
- d) Promote the implementation of sustainable management systems for events, considering their importance and complexity, which must be prepared by taking these principles and those established in the Code of Conduct for Management, Employees and Suppliers and in the Company's Governance and Sustainability System into account.

# 8. Principles of action for corporate volunteering

The Company may develop corporate volunteering programs and campaigns that promote the participation of its employees in solidarity actions, the objective of which is to put the provisions of the Neoenergia Group's Corporate Purpose and Values and this Policy into practice in relation to improving people's quality of life, caring for the environment and sustainable development, as well as universal access to energy and the eradication of hunger, including fundraising campaigns for projects that seek to respond to social needs.

During the implementation of volunteer campaigns and programs, the Company will be guided by the following basic principles of action:

- a) Contribute to social development and solidarity.
- b) Improve the workplace environment.
- Contribute to the ethical training of professionals while channeling their spirit of solidarity.

d) Promote the values of participation, commitment, responsibility and teamwork.

# 9. 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), within the scope of its attributes, 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.

The execution, monitoring and supervision of the sustainable development strategy within the Group are the responsibility of the different companies that comprise it in accordance with the corporate and governance structure defined in the Governance and Sustainability System. This strategy will be put into practice respecting the principles of decentralized management, through means of committees and functions based on sustainable development and reputation.

The Group's controlled companies may demand the execution of activities of general interest and sustainable development previously defined by the Company and by the Group's controlled companies with which they have agreements from Neoenergia Institute. These initiatives will contribute to the improvement of relations and dialog with Interest Groups, without prejudice to the autonomy and independence of action that Neoenergia Institute maintains to achieve its corporate purpose.

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