

Stakeholder Relations Policy

Updated June 18, 2026

The Board of Directors of NEOENERGIA S.A. (the “**Company**”) has the authority to develop, evaluate, and continuously review the Company’s Governance and Sustainability System, as well as to approve and update the policies that contain the guidelines governing the Company’s operations and that also set forth, where applicable, the policies that, in the exercise of their corporate autonomy, the companies comprising the group, whose parent company, as defined by law, is the Company, choose to adopt (“**Subsidiaries**” and the “**Neoenergia Group**”).

In the exercise of these powers and within the scope of the legislation, the Company's *Articles of Incorporation* and the *Purpose and Values of the Iberdrola Group* (the “**Purpose and Values**”), the Board of Directors approves this *Stakeholder Relations Policy* (the “**Policy**”), which respects, develops and adapts, in relation to the Company, the *Ethical and Basic Principles of Governance and Sustainability of the Iberdrola Group* (the “**Ethical and Basic Principles of Governance and Sustainability**” and the “**Group**”, respectively).

The Company's *Articles of Incorporation*, the *Purpose and Values*, the *Ethical and Basic Principles of Governance and Sustainability*, the *Sustainable Development Policy* and other corporate policies express the Company's orientation in creating sustainable value shared with shareholders, also considering the other Stakeholders related to its business activity and its institutional reality considering the commitments made in the *Code of Conduct for Managers, Professionals and Suppliers of Neoenergia*.

The Company considers it to not be possible to achieve the corporate interest and develop a responsible and sustainable business model without the strong involvement of the Company's Stakeholders in its project. Stakeholders 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 undertakes to ensure that all its Stakeholders participate in the social dividend generated by its activities, either directly or in collaboration with the Neoenergia Institute linked to the Neoenergia Group.

Proper management of the Company's processes and resources is an essential lever for creating value in a sustainable manner for all its Stakeholders, 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 Stakeholders, in order to directly affect the Group's long-term sustainability. In this sense, this Policy complements and develops the Company's *Corporate Reputation Policy*.

In addition, the proper management of its Stakeholders contributes decisively to achieving the purpose of the *Human Rights Respect Policy*.

1. Scope

This *Policy* shall apply to the Company. Nevertheless, it includes principles that complement, within the scope of relations with Stakeholders, the *Ethical and Basic Principles of Governance and Sustainability*. To this extent, the principles of the *Policy* inform the specific actions and regulations of the Subsidiaries of the Neoenergia Group, observing their powers and autonomy in this matter.

The content of this *Policy* should also guide, when applicable, the performance of the Neoenergia Institute, linked to the Neoenergia Group.

The Company will promote the alignment of the regulations of the companies in which it participates, but which are not part of the Neoenergia Group, as well as 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 establish the principles that guide the Company's relations, as a subholding company of the Group in Brazil, with its Stakeholders within the framework of its activities and operations in order to:

- (i) continue to drive the involvement of Stakeholders 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 Stakeholders;
- (iii) continue to generate trust between Stakeholders to build close, lasting, stable and solid relationships;
- (iv) encourage the recognition of the Company's commitment to diversity in a broad manner among Stakeholders 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.

For its intended purposes, the Company proactively manages its relationships with its Stakeholders through the Group's *Global Stakeholder Relationship Model* (the "**Global Relationship Model**"), with the objective of ensuring that its actions and behaviors meet the expectations of said Stakeholders.

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

3. Company Stakeholders

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

- a) People from Neoenergia.
- b) Shareholders and Financial Community.
- c) Customers.
- d) Communities.
- e) Supply chain.
- f) Environment.

These Stakeholders 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 Stakeholders:

- (a) **Responsibility:** act responsibly and build relationships based on ethics, integrity, sustainable development, respect for human rights and communities affected by the different activities of the Company;
- (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 of the Company with its Stakeholders and direct, fluid, constructive, diverse, inclusive and intercultural dialogue;
- (d) **Participation and involvement:** favor the participation and involvement of Stakeholders in the activities of the Subsidiaries of the Neoenergia Group, promoting voluntary consultation processes and other similar interaction channels, respecting the singularities of the legislation of each location, especially with regard to the planning, construction, operation and decommissioning of energy projects as a fundamental element in human rights due diligence processes;

- (e) **Consensus:** work aligned and in consensus with Stakeholders, especially with traditional communities and indigenous peoples, taking into account their points of view and expectations;
- (f) **Collaboration:** encourage collaboration with Stakeholders, in order to contribute to the fulfillment of the *Iberdrola Group's Purpose and Values* and the *Ethical and Basic Principles of Governance and Sustainability*.
- (g) **Continuous Improvement:** Pursue continuous improvement, periodically reviewing the processes related to the Stakeholders, to ensure that they respond, as efficiently as possible, to the needs of each moment.

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

The Company establishes and disseminates communication channels to engage its Stakeholders in business activities, as well as to reinforce the involvement and identification of Stakeholders 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 Stakeholder.

5. Responsibilities in managing relationships with Stakeholders

The Company's Board of Directors has the power to approve and apply this Policy and to prepare, approve and supervise the general strategy of relations with the Company's Stakeholders and its Subsidiaries, also being responsible for disseminating the Company's policies, strategies and general guidelines among its Subsidiaries and facilitating their coordinated performance, always respecting the autonomy of each company.

Thus, the Company's Vice Presidency of Regulation, Institutional and Sustainability through the Sustainability and Reputation Committee (or the committee that assumes its powers) drives and coordinates the actions necessary to comply with this *Policy* and the *Global Relationship Model*, which aims to ensure that relationships with Stakeholders are managed and documented according to a common methodology, respecting the uniqueness of each country, territory and company, and that the appropriate channels and mechanisms are available for an appropriate relationship, as well as promoting best practices in this area.

In accordance with the Group's organizational structure, subholding companies and subsidiaries, within the scope of their competencies, are responsible for implementing the strategy related to relations with their Stakeholders and the *Global Relationship Model*, as well as being responsible for maintaining a direct dialogue with their Stakeholders, especially with those who work on their business premises, so that they have sufficient resources and infrastructure to operate.

The Company and its Subsidiaries may commission the Neoenergia Institute, with which they have agreements, to carry out activities of general interest and sustainable development previously defined by the Company, which helps improve relations and dialogue with Stakeholders, without prejudice to the autonomy and independence with which the Neoenergia Institute operates to achieve its purpose.

6. Group-level coordination

Within the specific scope of action of each company, the Company's Corporate Sustainability Office, which reports to the Executive Vice Presidency for Regulation, Institutional Affairs, and Sustainability (or the office that, at any time, assumes its responsibilities), through the Company's Sustainability and Reputation Committee (or the committee that, at any time, assumes its responsibilities), will act in coordination with the Corporate Sustainability Division of Iberdrola, S.A. and with the Sustainability and Reputation Committee of Iberdrola, S.A. (or with the department and committee that, at any time, assume their respective responsibilities) and will establish the framework for coordinating relations with the Company's Subsidiaries, to ensure an appropriate consolidated level of maturity and risk management regarding relations with Stakeholders, without prejudice to the corporate autonomy of each of the Neoenergia Group's Subsidiaries.

7. Implementation and monitoring

To implement and monitor the provisions of this Policy, the Board of Directors relies on the Corporate Sustainability Office, which reports to the Vice Presidency of Regulation, Institutional Affairs, and Sustainability (or the department that assumes its responsibilities at any given time) through the Company's Sustainability and Reputation Committee (or the committee that assumes its responsibilities), which is responsible for implementing, monitoring, and updating this Policy and will develop the necessary procedures to that end.

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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 of June 18, 2026.